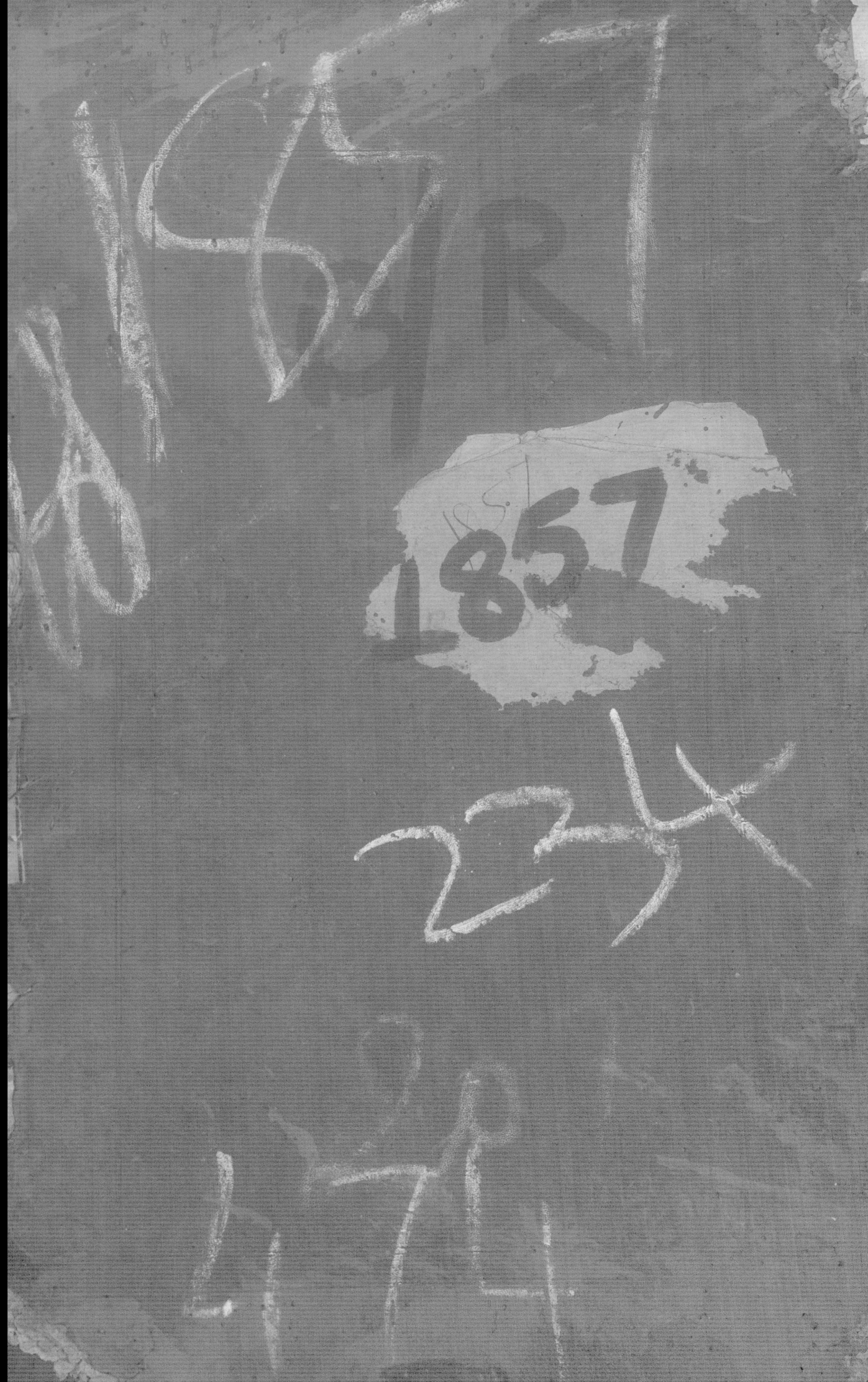

1857

6332 | Fort St George 1st May 1843

No Diary

At a Meeting Present

Monday 1st May 1843 } John Dent Esq re Senior Member
and
Walter Elliot Esq re Third Member

Minutes of the last Meeting read and approved.-

Read the following Extract.

1

From the Sr Chief Sect to Government - - } Extract from the Minutes of Consultation in the Territorial Department dated the 14th February 1843.-

Transmitting copy of a letter from the Govt of Bombay furnishing copies of papers on the subject of the Revenue Survey and Assessment of the Deckan and of the Southern Mahratta Country.-

Read the following letter from the Chief Secretary to the Government of Bombay.-

To W. Elliot Esq re
Acting Secretary to the
Government of
Fort St George

Sir

I am directed to acknowledge the receipt of your letter No 1036 dated the 23d ultimo, handing up copy of a communication from the Board of Revenue requesting to be furnished with a copy of any late Rules which may have been issued by this Government for the guidance of the Officers employed in the Revenue Survey and Assessment of the

Fort St George 1st May 1843

the Deckun, and of the Southern Marhatta Country.-

2 In reply I am instructed by the Honorable the Governor in Council to state that no specific Rules have been issued for the guidance of those officers, but I am desired to transmit to you, to be laid before His Lordship in Council the accompanying copy of the correspondence noted in the annexed List as containing full information respecting the principles of those operations, and descriptive of the mode in which they are carried on.-

3 I am directed on this occasion to observe that the operations in the Deckun are a revision of a former Survey and Assessment under the Superintendence of Mr Pringle, while those in Nafsuk and the Southern Maratta Country are new works, undertaken for the first time since those Districts came into our possession.-

Bombay Castle.
27th September 1842.

(Signed) L. R. Reid
Chief Secretary

List of Accompaniments to the Government letter No: 2793 dated 27th September 1842 referred to in the 2d Paragraph.-

From the Revenue Commissioner No: 52 dated 8th January 1841 with a Report from [illegible]

Fort St George 1st May 1843

Mr Goldsmid, Superintendent of the Survey in the Nasak Sub Collectorate, on the Survey and Assessment of two Turuffs (Nephar and Wajur) of the Nafsuk Sub Collectorate.-

From the Revenue Commissioner No: 229 dated 15th February 1841 submitting a Joint Report by Mr Goldsmid and Lieutenant Wingate on the subject of Mapping the fields &c. containing also a succinct account of the manner in which the Survey is conducted with a description of the actual operation in a single Village.-

Letter from the Chief Secretary to the Government of Bombay to the Junior Secretary to the Government of India, No: 2528, dated 11th August 1841 furnishing information on the points noticed in their letter of the 17th August in connection with the proposed Survey of the Southern Maratta Country.-

From the Junior Secretary to the Government of India No: 137 dated 17th August 1840, submitting the sentiments of the Government of India on the subject of the proposed Survey of the Southern Maratta Country.-

Letter

Letter from Lieutenant Wingate No 167 dated the 30th December 1840 to the address of the Revenue Commissioner reporting whether a system of Mapping each Village could not be grafted on his present operations and also furnishing a succinct account of the latter with a description of the actual operations in any one Village as a specimen.-

Letter from the Revenue Commissioner to Government No 54 dated 8th January 1841 forwarding a letter from Mr Goldsmid dated 16th December 1840 No 154 containing his reply to a reference which was made to him to supply the information on the different questions raised by the Government of India.-

Letter from the Government of Bombay to the Government of India No 994 dated 29th March 1841 relative to the introduction of a new assessment into two Turufs (Nephar and Wajar) of the Chandore Talooka in the Nasuk Sub Collectorate

Letter from the Government of Bombay to the Secretary to the Government of India No 995 dated 29th March 1841 forwarding one from the Revenue Commissioner and its enclosures affording information

regarding

regarding the proposed Survey of the Southern Maratta Country and the mode in which the Survey and classification has been conducted in the Chandore Talooka.-

Printed Copy of a letter No 1436 dated 13th October 1841 from the Revenue Commissioner forwarding an original Report by the Superintendent of the Revenue Survey in the Deckun, on the progress made during the past season of 1840/41.-

(Signed) L. R. Reid
Chief Secretary

To L. R. Reid Esqre
Chief Secretary
Bombay

Sir,

Para 1st Nephar & Wajar } I have the honor to forward a detailed Report from Mr Goldsmid on the Survey and Assessment of the two Turufs of the Chandore Talooka, into which the new Survey arrangements have been introduced, as sanctioned in your letter No 1339 of the 28th April last, by way of an experimental measure, to give the District Establishment some practical acquaintance with the new system and afford an opportunity to the local Officers of detecting and pointing

out

out any defects which may on their coming to apply the survey practically become apparent.-

2nd The Assessment will in accordance with the Government sanction, be adopted in making the present year's settlements at the conclusion of which the defects if any, which may be noticed, will be reported by the Local Revenue Officers whose particular attention I have called to the subject.-

3rd In sanctioning the measure, Government stated that they did so with considerable hesitation owing to the want of information as to the details of Mr. Goldsmid's operations; and that in complying with that Gentleman's request, Government relied mainly on his judgment and fitness for the duty on which he is employed.-

4th The Report now forwarded will, I am respectfully of opinion convince Government that its confidence was not misplaced. In addition to the usual details relating to the two Surveys more immediately concerned it contains the fullest information relative to the mode of conducting the survey operations generally, combined with a very particular account of the details of a Deccan Ryotwar Settlement such as has hitherto been

been customary in the Districts in question which Mr Goldsmid, rightly, I think concluded might not be unacceptable to the authorities, to whom the Report may ultimately have to be submitted.-

5th Into the latter mentioned portion of the Report, however, it is for obvious reasons unnecessary that I should here enter. I will merely remark, therefore, that it appears to me a very clear concise and accurate description of the system to which it refers and were any further evidence required, would be conclusive proof of the necessity of the work on which Mr Goldsmid is now employed and I shall then pass at once to the account of his own operations commencing with paragraph 29th.-

6th Paragraphs 30 and 38 relate to the very important point, the ascertaining and marking off the Boundaries of fields. The correspondence referred to by Mr Goldsmid was forwarded to Government with my letter No 76 of the 18th Jan 1843 noted in the Margin and in compliance with a suggestion which I offered Government sanctioned the expenditure of 500 Rupees in order to enable Mr Goldsmid to ascertain, what would be the additional expense caused by adopting the plan which he recommended (which was, as I observed, the ancient Native

Native one) of marking the boundaries of each subdivision of land by a ridge of earth, instead of the ordinary but very defective method by means of stones partly sunk in the ground.-

7th The experiment Mr Goldsmid states he has made and roughly calculated the expense of the plan in such a District as Chandore with which information he states he can furnish any Engineer Officer Government may wish to consult on the subject adding his opinion that the plan should be adopted generally- What the proportionate addition to the expense would be, according to his own Estimate, Mr Goldsmid has not stated, I have called upon him to do so, and pending the receipt of such information which Government would, I conclude, wish to have before them, previous to coming to any decision on the subject, I will merely here repeat the opinion I have previously offered that the advantages with regard to permanency which the plan of earthen ridges holds out one such as would render its general adoption advisable, even should the expense in the first instance be found very considerably to exceed that of the plan now in use - provided of course such additional expense is not

greater than Government can afford for any improvement, however great and undoubted, in the present system.-

8th Paragraphs 39 & 51 contain a very full and particular description of the system adopted for measuring each sub Division of land. Through this part of Mr Goldsmid's Report as it is almost entirely descriptive and does not refer to any particular question for discussion or consideration it is not necessary I should follow him very minutely. The adoption of the English Acre as the standard of measurement was fully considered and sanctioned by Government, on the recommendation of Mr Goldsmid supported by my predecessor, at the commencement of the revision of Mr Pringle's survey in Indapoor and the reasons for the measure as well as for the adoption of the native in preference to the English sub Division of the Acre as here enumerated by Mr Goldsmid, appear to me most convincing the same may be said of the reasons for adopting the instruments by which the measurements are made and tested.-

Para 39

Paras 40

9th The accuracy of the measurements must of course always depend on the competence of the Agents employed to make

make and test them, but Government cannot fail to remark in the very minute details contained in the 41st and following paragraphs, Para 41 and accompaniment 1. the care that has been taken to guard against bribery, and temptation to wilful error - to ensure diligence Para 42 and activety on the part of the measurers, and keep the superintendent constantly informed Para 43 of the progress each was making to prevent fraud in recording the work - and above all to subject its correctness to repeated Para 44 & 49 strict and independent tests.-

10th. These various precautions and checks if fairly followed out under such Superintendence as that employed on the survey in question, must reduce to a very small amount the possibility of any error of practical importance, remaining undiscovered, and consequently have infinitely lessened the probability of any wilful or fraudulent vitiation of this part of the work. That such vitiation is impossible is more than can be asserted of any work conducted by human agency but, if any errors of practical moment were to be discovered in this part of the work in question, I own

I should look on the correct measurement of a District in this Country by any means at Governments command, as utterly hopeless.

40th Jan 1842 No 12. 11th. In my letter noted in the Margin I observed that Mr Goldsmid ought to have stated the exact amount of error discovered in the measurement of the numbers which had undergone a test. A table containing such information will be found in Paragraph 50 and the results exhibits there and in Paragraph 51 and note Z cannot but be highly satisfactory to Government.-

12th. Paragraphs 53 & 61 relate to the mode in which sketch maps of every field are prepared and the advantages they possess as a Revenue Record of their utility as an adjunct to field Registers of any kind, and indeed of the difficulty and occasional impossibility, when not in the field itself, of understanding the best field Register that ever was drawn up, without them there can be no doubt - but it must not be concluded from Mr Goldsmids

Goldsmids observations, that, even with their aid, field Registers can be dispensed with nor that, when the want of proper agency may be an obstacle to the construction of Maps (as was the case I believe when my predecessor first proposed the preparation of "Numberwar kurdas" in the Deccan) a well drawn up field Register, even without a Map, is not a document of very great practical utility and for any thing like a satisfactory settlement of any question affecting the land of absolute necessity.-

13th. I need here say nothing further on the value of such sketch Maps as are described by Mr Goldsmid, as they have been made the subject of a separate reference from the Government of India in replying to which, their merits will again come under discussion.-

14th Paragraphs 62 & 76 and the Memorandum by Lieutenant Davidson which forms accompaniment No 2 to the Report, contain very full details as to the system of classifying the land at once the most difficult and most important of the Survey operations.-

15th The propriety of having one standard for a whole District, or large circle of

of Villages instead of a separate one for each Village, as in Mr Pringles survey, was discussed and admitted by Government from the commencement of the revision of the assessment, but the latter work and practice has proved the correctness of the theory then adverted by Mr Goldsmid and Lieutenant Wingate. Paragraphs 64 and 65 require, therefore, no comment from me. The propriety also indeed of confining the judgment on in paras 66 & 67 of the Native classifier to the intrinsic qualities of the soil (richness, depth &c.) and leaving the alteration which may be caused in its value by its extrinsic qualities (distance from water, from the Villages &c. &c.) to be estimated by the superintending officer, needs only to be pointed out, to become at once obvious.-

16th With regard to the classification itself, it would be a useless occupation of Government's time to attempt an abridgment of the very minute and clear particulars given by Mr Goldsmid and Lieutenant Davidson, to which therefore, I would beg to refer Government in proof of my opinion that, as far as can by possibility be done on paper, they have chosen good grounds

grounds for the plan they laid down for themselves, and proved that every precaution has been taken to ensure its being correctly and uniformly followed out.—

19th The change in terms mentioned in paragraph 71 appears to me advisable not as being in itself any thing more than the change of a name, but as obviating the chance of future misapprehensions as to the nature of the operation and I shall with Government's permission recommend its adoption to Lieutenant Wingate.—The proposed plan is, it may be observed the more consonant to native usage.—

18th The Statistical information collected in the manner described in paragraphs 77 & 79 must frequently be of use by way of reference, as a revenue document, but if copies were furnished to some public body, the Geographical Society for instance—its results might be made far more extensively useful.—

19th In paragraphs 85 & 89 Mr. Goldsmid describes the mode in which he arrived at the Rates, which in paragraph 90 he proposes for the two Turrufs he points out the failure which has occurred

attended and probably ever must attend the attempt to fix rates by a calculation of the produce either gross or net, with the intention of taking a certain fixed share for Government, and states that he has been guided by a consideration of the present rates both there and in other parts of the Country the actual collections—the circumstance of the people—the present and former value of money and produce "and a variety of other particulars difficult to be explained or even recollected" a course which he shows, is in consonance with the instructions of Lord William Bentinck and the Sudder Board of Revenue, in the North Western Provinces—and to the fact which he deems incontrovertible—that it is the judgment, or as he terms it, the practical tact "of the settling" officer, on which alone in such settlements any dependence can really be placed.—

20th Of this principle I have always been an advocate—it is not only the one on which practical valuations of every kind of property, except land, are invariably made, but it is the one which is followed it may be, after a somewhat rude and imperfect fashion in the few really successful revisions of assessment on which

which I have seen, when a purchase of experi-
=enced, and as far as possible disinterested
cultivators is assembled to classify and value
the land, and it is therefore with no small
gratification that I find it sanctioned by the
authority of the present Governor General in
his letter to the Honorable Court which form-
=ed one of the accompaniments to your
letter No. 3302 of the 27th October last.-

21st Relying therefore on Mr. Goldsmith's
judgment and ability to estimate at their
right value, the innumerable circum-
=stances which effect the rate of Govern-
=ment assessment, I would beg to recom-
=mend that those proposed in his 90th
paragraph be sanctioned after what has
been previously stated by Mr. Goldsmid
of the mode in which the Kurnal
assessment was estimated, the great
extent of the nominal paper re-
=duction, as stated in paragraph
92 and 93, cannot be deemed
as a matter of much moment.

22nd With reference
to paragraph 96 I would beg to
observe

observe that the opinion
I expressed as therein alle-
=ded to, was formed in
consequence of the very
concise and somewhat
vague terms in which
Mr. Goldsmid's former
accounts of his proceed-
=ings, in the Naspick Sub Collectorate, were couch-
=ed, and that a perusal of his
present more detailed report,
leaves me in doubt whether
as far as can be judged from
a written account of such
precautions there is any point on
which greater care, or more
perfect arrangements to ensure
success, could be recommended.

I

Fort St. George 1st. May 1843

23. I need barely after what I have said, state my conviction that the documents now forwarded will raise Government's already high opinion of Mr. Goldsmid's merits as a Revenue Officer, and afford the Honorable the Governor in Council fresh proof of the eminent qualifications of that Gentleman, and his Assistant Lieutenant Davidson to whom he repeatedly expresses himself greatly indebted for the arduous and responsible duty on which they are employed.

24th. In conclusion I trust that the present report by supplying the deficiencies of information, pointed out in Mr. Secretary Maddock's letter No. 323 of the 16th September 1838 and in your letter No. 349 of the 29th January 1839, may

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be looked on by Government, as justifying a recommendation to the Government of India that the sphere of the operations to which it relates may be extended throughout the whole of the Sub Collectorate

Revenue Commrs. Office
Poona District
Kundala 8th January 1841

(Signed) J. Vibart
Revenue Commissioner

P.S. As with the press of work which now occupies my Establishment it is impossible, without incurring considerable delay, to retain copies of the documents now forwarded, I request I may be furnished with two copies, one for the records of this office, the other for Lieutenant Wingate.

(Signed) J. Vibart
Revenue Commissioner

To John Vibart Esqre.
Revenue Commissioner
Poona

Sir,

I have the honor to report that under the sanction accorded by Mr. Chief Secretary Reid's letter of 28th April last,† the introductory assessment of two Turuffs in Talook Chandore has been completed.

† To Revenue Commissr. No. 1229

† Nephar and Wejgur

My

Collr. Commissr. 1st May

2nd. My reasons[A] for requesting permission to subject two turnjs to a revised assessment, without awaiting the Collection of materials for the re assessment of a Taloka were set forth, in my letter of 16th March last. and consequently need only be alluded to here, as rendering apparent the necessity for a report on so small a tract of Country being accompanied by the same detail, regarding proceedings past and prospective, as would have been necessary were I reporting on the re-assessment of the whole Taloka. my now entering into this detail will have the advantage of representing at one view the system which I intend should be carried on in surveying and assessing the whole of the Campaign Co. portion of this Sub Collectorate, and thus not only afford facility for future references by exhibiting in one report, what must otherwise have been sought for, amid the scattered contents of a series of subsequent communications, but also enable you to review our operations, ere they shall have become so extended as to render extremely difficult the application of any corrections which you may deem called for. —

3rd. It is unnecessary for the

[A] I made the proposal with a view of giving the District officers some practical acquaintance with the new system of accounts and other details, both as regards Cutcherry and field work connected with the survey Assessment, as well as of with a view of affording an opportunity to the Sub Collector and his subordinate Mowzah, District and Village Revenue officers of pointing out, whilst the survey Officers are yet on the spot to remedy them, any defect in the general arrangement. —

the information of those for whose more immediate perusal this report is intended, that I should give any account of the Ryotwar System obtaining in these Districts as in no essential particular does it differ from that prevailing in other parts of the Deccan. But as the revision of the Northern Deccan Assessment, may possibly fall under the review of others less familiar with the practical details of a Deccan Ryotwar Settlement, a brief notice of the subject may be required; and I am the more disposed to think so from experiencing great deficulties in arriving at an accurate knowledge of the minutiæ of the settlement, conducted in the North Western Provinces, owing to my ignorance on points that have been, apparently, so familiar to the writers as not to be deemed requiring explanation. —

4. With the exception of Sheree, which will be presently adverted to and of some Mountain Wastes the whole of the Deccan lands

lands are attached to particular Village, and this distribution is not at all affected by the circumstance of any number of the cultivators residing elsewhere, nor, indeed, by the circumstance of a Village being altogether deserted. - in the latter case, the cultivators if any dwell in neighbouring Villages, and even the officers, artisans, and servants of the deserted Village continue to enjoy their Hereditary rights and privileges. - Whilst entertaining that, from the uncultivated state of the Village lands, these rights and privileges were for any term of years nearly or nominal, the title to profit by them, the moment they become worth any thing, is by no means affected. -

5th The Village lands were originally divided into large estates, which as the members of the families multiplied, became subdivided, and such subdivisions have by order of your Predecessor or been of late years numbered. The

* Letter from Revenue Commissioner to Collector of Ahmednuggur dated 18th June 1833 et No 944.

numbering is continued in one unbroken series throughout the lands of a Village, and hence the last number shews how many subdivisions there are in that Village each subdivision is now well known by the Ryot as his particular Number and the term has become as familiar to the Inhabitants of the Deccan, as any word of their vernacular language.

6th Considered in connection with their tenures, there are four principal descriptions of culturable Land Viz.

B C
M erase G
D E
E name 4 S here
M eerasee

Firstly, eerasee, or land held by Hereditary Tenure - the liability of this description of land to assessment, whether cultivated or otherwise, the power of the Merasdar, or Hereditary possessor, to claim it from an actual occupant, and the period within, & terms on which he can do so, are questions regarding which four different Revenue officers have offered opinions so widely discordant, that it were unsafe to enter into them here. - Government having called upon the several Revenue Authorities for information, with a view

* Letter from Sect. to Rev. Commiss. dated 30th May 1842 forwarding extract being para 20 of a letter from the Honble Court of Directors to Bombay Govt dated 26th Feby 1840. - 181

B From Eppl Heritage succession - patrimony. -
C From Ps Gance or sapeed and ps a family, race, tribe. -
D From Ml Presents. Gifts. -
E A corruption from ? Head - top - highest - greatest. -
Hence the head of the state, the Sovereign. -

view of framing a legal enactment, it is to be hoped that the uncertainty, at present hanging over these questions, will be soon removed; in the mean time it were premature, and out of place, to agitate them further. — For any present purpose, it will be sufficient to state, that no Ryot, be he Meeras Holder or simple Renter, in the Northern Deccan, is liable for the assessment on any of his numbers which he may fail in having under cultivation.

Secondly & Cutcoolee which, if we may credit general tradition, and the terms of the Meeras land originally Meeras, but when the race of the Proprietors has either become extinct or is supposed to have been unheard of. This description of land may in time become Meeras, not by any virtue of the tenure, however, but by a grant of Government, or the exercise of the Ryots

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If wide note C to this Head

authorized Agents, in the same manner as it may become Manphee — Much of this land, however, has been in the hands of the same family for so long a period, that they consider themselves to have a proprietary right in it, only inferior to that of Meeras, and this opinion is concurred in by their Neighbours, and the District and Village authorities, and to deprive them of it, to bestow on others in Manphee or Meeras, or for Government purposes of any description, would be thought exceedingly unjust, and, generally speaking, it is only persons who have very recently become occupants of such lands, who could be deprived of them without outraging public opinion. — Under this head, I also enter, on account of the exact similarity of tenure, all that I find termed Chier Dakhla land.

Chier

C From 5th without end or 6th a document producible in evidence.

Ghier dakka land, is such, as from various causes was not originally included in any estate, but has since been brought under cultivation, without a Meerasee grant. The old bed of a river, that has changed its course, or contracted its channel, affords among hills which were originally enclosed, or where soil accumulates since original division of the Village lands, or the dry beds of Tanks and Tanks by any means recently made available for cultivation, will generally be found known by this term. It will be evident that the and Gutcoolee lands are held on exactly the same tenure. The terms Ghier dakka and Gutcoolee, when used of a tenure, are both without signification. But when the former word is so generally known, that its being applied to denote the tenure as well as the conditions of the land, is preferable to

inventing a new term, and having once applied the word to the tenure, there can be nothing inappropriate in classing under it lands which, though they have no meerasee Proprietor and do not therefore bear the name Gutcoolee, are yet held on exactly the same tenure as Meerasee, or as it should more properly be termed Mirasee or which is land exempted from assessment in consideration of service rendered either to the Holder or as free grant without any manner of condition being attached. In the revenue records of Ganjam, there is a distinguishing name for each of these descriptions of grants

Thirdly

N.B. By clause 2nd Section 2 of Regulation XVII of 1827 Government reserves to itself on the right to assess to the public revenue lands under whatever title they may be held, whenever, and so long as exigencies of the state may render assessment necessary.

grants, and as the absence of such distinction affords Holders of conditional Manphee opportunity of escaping the fulfilment of the terms annexed thereto, I have entered in my Survey records under the general head of Manphee.

I By clause 2nd @ 5 Sec. 38 of Regulation XVII of 1827 "all land held exempt from the payment of public revenue if such "exemption was granted in consideration of service to be performed or "for the support of religious or other "establishments, or for other special purposes, shall be liable to be "assessed if the conditions of the grant "are not fulfilled - Provided that "no such assessment shall be "made until the person enjoying "the exemption has received notice "in writing either from the Government "or one of its officers duly authorized

exempted, all lands which
except payment of public revenue and have been distinguished by the prefix
ujee.

"authorized requiring him to fulfil the "condition of the grant and has failed "to do within the period specified in "the grant or if no period is so spe- "cified for more than six (6) Months "from the date of serving the notice. - "Provided also that when the person "enjoying the exemption held it in "trust for the benefit of others, as in "the case of exemptions granted for "the support of religious establish- "ments public works & charita- "ble purposes shall at the time of giving "the notice be made, that the land "will be assessed, and the assess- "ment entered, unless within the "prescribed period the conditions "of the grant are fulfilled or a re- "quisition be made to enforce their fulfilment "which is complied by some person interested

J E
a Ujee and Mpoorn that which is entirely
from that which is partially exempt.-
These divisions have been subdivided
as follows.-

1st E Chakreea. Is land granted free
of assessment on certain conditions
to be fulfiled and comprised.-

1st M Prapumeharth, Land granted for
lay or secular services, as those
exacted from a Patel or from a
Watchman.- The keeping in
repair a Dam constructed for the
purpose of irrigation &c.-

D Surmadh

" interested.- The proclamation shall be
" read aloud in the most public part of
" the town or Village within the limits of
" which the property is situated, and copies
" thereof shall be fixed upon a conspicu-
" ous part of the Village Cutcherry and in the Collec-
" tor's Kutchery and in the public Bunkh
" of the said town or Village".-

J or ஜ wholly - entirely.
E or ஏ not entirely i.e Partially.-
E or ஏ A Maratha adjective framed from
the Persian name - service
M or ம for worldly or secular purposes.-

N
2nd D Purmarth - Land granted for religious purposes
Comprising-
O
1st D ewusthan - Land assessment for the support of
Religious establishments
P
2nd D hurmadao - Land set aside as a recompense
for individuals entertained to perform what are
held to be religious services-

3rd Ghersheretee - Lands to which no manner of
condition, to be fulfilled subsequent to their being
received in Mauphee is attached - altho' there may
be, what the law would term "Precedent conditions"
For instance, land assigned as a reward for them
having given information which led to the capture
of a gang of robbers, would be entered as Gheris-
heretee but if the grant were accompanied with
a proviso that a good watch was to be kept upon
by the grantee, for robbers who might hereafter
commit depredations in the neighbourhood, the
land would then be considered by me as
coming under the head of Chakreea. The term
Enamee has been altogether rejected as it has
hitherto

N धर्मार्थ (As a religious Act -
O देवस्थान a Hallowed or sacred place -
P धर्मादाय Religious endowment or appropriation -
Q बिनशर्त Unconditional -

hitherto been so lately applied to all descriptions of Manphee land that I fear great confusion would attend any attempt to use the word in its proper and more restricted sense of a "free or unconditional grant"

Fourthly 10th Sheree or land belonging immediately to Government, comprising grounds lying beyond the acknowledged boundaries of Villages and which from time immemorial has neither been claimed nor appropriated as Village property - also ground which tho' perhaps situated in the very midst of the lands of a Village, has been by mandate of the Sovereign placed, as it were, without the pale. I have seen as sheree, a long & narrow slip of arable land running between the boundaries of two Villages - I have also heard of ground formed by an alteration in the Course of a River, which has been termed sheree - and I have met with other kinds of sheree land, trifling in extent, such as certain culturable portions on the plateaus or below the scarp of hill forts, the gardens or pleasure grounds of former sovereigns Yea. But the whole of the land denominated sheree, is so small as to be of little account in a general view of Lands

and

and Tenures, and I should hardly have noticed it, did not its existence throw some light on the much agitated question, as to the ultimate property possessed by the ruling Power in the Soil. The fact of lands, composing the sovereigns pleasure grounds and gardens and of lands not included in the boundaries of Villages being distinguished by a term, designating them the exclusive property of the Ruler, would seem to intimate that the proprietorship of other lands was vested somewhere else - Sheree is not subject to the payment of those regular and organized dues which the Hereditary Officers of Government claim from other descriptions of land.

11. Except in a few Villages where the Casbundee or Moondhundee modes of assessment are

---

N. B. "Systems by which the lands of a Village are with reference to their quantity and quality, but not contiguity, portioned out among different families or heads of families, and each Estate assessed in the lump, instead of at certain rates per measured Beegha or Acre."

Vide my glossary of Revenue Terms.

are in force, the whole of the Inamdar and Gutcoolee lands, are subject to a fixed Annual tax for every Beegha, actually found or traditionally held to be contained, in a Cultivated Number, and this System is termed Beeghwunee or Beeghotee.

12. It is unnecessary to notice more at large the Casbundee and Moondhundee modes of Assessment, as the Villages in which they do prevail are so few and scattered, that they are not worthy of being taken to account in a general notice of the Revenue System - moreover, in such Villages the principle on which these modes of Assessment are grounded, have been, by the influence of hasty arrangements, based, but too often, on an imperfect knowledge of the subject so modified, that their existence is more nominal than real and although it may be possible to restore them to something like their original status in places where they now prevail, I can see no prospect of advantage or success attending their extension.

13. The particular numbers cultivated by each Ryot, having been ascertained the ordinary Assessment on each number is separately charged against his name. The duty of

of the Collector as an organ of Government, is to see that this is correctly done, and that no overcharge is made. The Collector has also to determine what sums are to be deducted from the ordinary Assessment so charged as remissions on account of failure of crops, Losses sustained by fire, and on like special grounds, to satisfy himself that each person on whose fields a remission of Assessment may have been made, is acquainted with its amount, and that the same is actually credited in his account with Government - supposing, that the same individual possesses fields in two Villages, his accounts are kept as distinct as though the land were held by two Individuals residing in different Villages.

14. I trust that enough has been said to convey some idea of the Ryotwar system, as it obtains in the Northern Deccan, and I feel certain, that a knowledge of this System must lead to the conclusion, that if we hope to work it out to equitable results, we must as an essential preliminary, ascertain the proper Assessment impossible on each number, or else satisfy ourselves that the particulars already on these

these heads are correct.—

15 It is unnecessary for me to quote the result of our present survey in proof of the extreme faultiness of the recorded measurements and classification, their inaccuracy having been already fully admitted by Government but it may be as well as to describe the manner in which they came to be introduced and acted on.

16. There are still extant some old documents, in which the Mahomedan authorities proposed to exhibit the area in Beegahs of different Villages, but no proof is adduced in support of the assertion that this area was obtained from actual measurement.

17. The Mahrattas occasionally measured portions of the land which happened to be under Cultivation, but as these measurements were only made to answer the purpose of the hour, there was no specification of the names or positions of the Fields subjected to survey, consequently, the rough records even where preserved afford no useful information.

18. During the Mahratta rule, those in high Authority merely attended to the aggregate amount of Revenue derivable from the several Talookas leaving their interior fiscal

38 Letter to Revenue Commissioner 28th July 1838. No 2866.

fiscal Management to the Cowmarshdars, who frequently farmed the Revenue of the Districts they were superintending and in their turn settled with the heads of Villages.

19 The same detailed Papers by the Village Officers, as if it were usual for the Government Authorities to strictly regulate their demands by the quantity of Land under Cultivation and the value of the Crops it produced. This form, a remnant of a more equitable System prevailing in better times, was partly adhered to because it sometimes presented to the District authorities grounds for insisting on the terms demanded, and at other times, afforded the Village Officers an argument to plead for an abatement. Occasionally, when the District and Village Authorities Could not come to any terms the quantity of land devoted to different kinds of products was ascertained, and by a personal inspection of the sheaves piled up on the several fields, the average produce of such Beegha estimated, such nice scrutinies were, however, but very seldom deemed necessary.

20 If the Cultivation appeared to have increased, or the condition of a Village would

would seem to admit of an advance on the demands of the preceding year it was made. If on the other hand, the circumstances of the Cultivators were at an ebb so low as to render it probable that the rigid enforcement of the Ordinary Revenue would be attended by the Ryots throwing up part of their lands a temporary abatement was sanctioned, and in very favorable Seasons extra Cesses were levied professedly for that year only, but once exacted they are generally included in subsequent Settlements as forming part of the regular rental.

21. The amount of the Comavisdar's claims thus adjusted the Village Community apportioned the sum on their various Estates according to established practice which, in these parts of the Country, was generally by Fractional Shares.

22. From the first moment of our obtaining possession of the Country, our Collectors appear either to have misunderstood the system by which the assessment of a Village was divided by Fractional shares on the different Estates or to have violently opposed thereto. For they forthwith Ordered that it should be determined what rate every Beegha of Cultivated land was to pay to Government and that the Collections from each

Ryot should be made accordingly.

23. Three or four years after our acquisition of the Country, a new Rental for each Village was fixed, and the particular rates to be imposed to meet this new rental, were determined. But from all I can learn it would appear that this Settlement, although sanctioned by the European Officer in charge of these Districts was made by his Sherestadar on the very imperfect information to be collected on those early days of our rule from Hereditary Officers and that neither a single Village, nor a single field, was visited by the Settling Officer or his native subordinates.

24. All the rates to be imposed to meet this new rental were specified, there was no particularization of the Divisions of Lands on which these rates were to be imposed and consequently the responsible and delicate duty of determining, annually, what Fields should pay particular rates was delegated to the Village Officers.

25. For instance take a Village supposed to contain, after deducting Mauniahs, nine hundred Beeghas of these one hundred are irrigated and eight hundred Dry Land, the rental of this Village was fixed by the Settling

Settling Officer, at, say, Rupees eleven hundred and fifteen, and this sum was apportioned as follows.—

Irrigated Land.

70 Beeghas at Rupees.

5 Pr. Beegha —— Rs. 350

30 — " — " — 3 " " —— 90 Rs. 440

Dry Land.

400 Beeghas at Rupees

175 Beegha —— 400

300 " — " — 3/4 — " — " — 225

100 " — " — 1/2 " — " — 50 675

900 Total Beeghas of Land Subject to assessment Rupees 1115 Total Rental

The extent of Dry land under cultivation might amount on any one year to, say, four hundred Beeghas, it would remain for the Village Officers to determine as to the rates to be imposed thereon. Possibly they might enter on their returns that the whole of the one Rupee Land was lying waste, and assess the four hundred cultivated Beeghas at three quarters and half a Rupee or possibly they might assess half the Cultivated land at one Rupee and half at three quarters and so on, The same field which was taxed one year at half a Rupee, might next season be

be assessed at the rate of one Rupee—

This new mode of management

28 existed on paper than in reality—The District and Village authorities amusing the Collector with Statements exhibiting the apportionment of the Revenue on the various Fields according to these rates, while the Villagers continued to adhere to their old and well known payment by fractional shares—

Nevertheless, the new system

27. gradually gained ground, and was, at last, generally brought into practice; but in 1803/04 A.D. 12th Fasle. by order of your Predecessor each Subdivision of land was numbered and the Contents and assessment of each numbered entered in a Register—

From page 115 Revenue Commissioner Williamson to Collr. of Chingleput dated 15th June 1833. No 96

There can be no doubt that

28 by this registering of Land, the System was greatly improved as the Register deprived the Village Authorities of the power of varying the rate at which a Field should be assessed, and rendered each person certain

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7 In 1823/24 A.D. 1233 Fasle. Mr. Reid directed the preparation of a Statement distinguishing each Subdivision of land by a name and exhibiting the number of Beeghas it contained In 1825/26 A.D. 1235 Fasle. Mr. Dunlop ordered the District Officers to

certain of the demand that would be made on him—Still as the Registers were prepared by the Village Accountants who knew nothing of Land measuring and little, if any thing of the power or properties of the Soil, it is not to be wondered that the recorded measurements and classification have been found faulty in the extreme—

29 I will now endeavor to detail the arrangements made by this Department for Surveying and assessing the District in question. The Arrangements at first introduced have been occasionally modified where experience suggested improvement, but the plan which has for several Months past been acted upon will be found detailed under the following heads—

1st The duties of the Measurer—

2nd The duties of the Tasseldar or Assessor—

3d The preparation of fair Copies of the Survey

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to make out returns, shewing the name of each Sub division, its contents in Beegas the rate per Beega and total Assessment imposable. These instructions were however carried out in a manner which still left the Village Officers the power (altho somewhat restricted) of annually determining the rates to be imposed on the different Sub divisions—

Survey Documents—

1st The Rates of Assessment to be imposed on the different descriptions of Land—

THE DUTIES OF THE MEASURER

IN MARKING OFF THE BOUNDARIES OF EACH SUBDIVISION OF LAND.

Firstly— 30 In the first place a Message

*Vide paras 3 of my letter Collector of dated 24th December 1839. 1st Sep. forwarded to Revenue Commissioner under date 31st December 1839 No 32.

is sent to the Patell and Coolkurnee informing them that the Survey of their Village will commence on a certain day, against which they are required to have a sufficient number of Stones, eighteen or more inches in height, thrown down in or near every number or Sub division of Land which is not already surrounded by an earthern Bank."—

Secondly— 31st Whilst a measurer is surveying and Mapping the Number, a Peon Superintends the Sinking half of its height in the Earth of a Stone at every Corner, and should the boundaries be irregular at every bend."

Thirdly— 32 The measurers are forbid-

on

on pain of dismission, from leaving a single field before its Boundaries have been marked off in the prescribed manner.—

33 "Our measurers well understand the importance which is attached to this duty and our determination to secure its proper performance. They also are well aware, that there is every probability of the slightest omission on their part being detected, for, when riding a Cross the Country from Village to Village, Lieutenant Davidson, Serjeant Goddine, and I, pull up in several fields for the purpose of inspecting the Boundaries which are also carefully examined by our native Testers and Serjeant Goddine in Checking the work of the Measurer and by each of Teerums, and Lieutenant Davidson # when clearing the soil comprised in each number.—

34 The Boundary stones once carefully laid down and all that can possibly

U

Government have directed that, on all future occasions the duty of Superintending the fixing of Boundary Marks be performed by the Hereditary District Officers—Vide 4th & 6th Paras of Government letter to the Revenue Commissioner, No 415, and 2d Para of Government letter to Revenue Commissioner, No 424, both dated 3d of February 1810—

+ Vide Paras: 10 & 48.—

Vide Paras: 63 & 76.—

Vide Paras 3.4.5 of my letter Revenue Commissioner dated 31st December 1839 No 32

be expected from this Department has been done, the responsibility of preserving the marks must of course, entirely rest with the local Revenue Officers, nevertheless, I am, as already mentioned to you, greatly distressed, when I think that, take what precautions the local authorities may, there is every probability that, sooner or later, many of our Boundary marks will be destroyed; for altho' the Boundary marks fixed on the Chandore Talooka are of a better description than those generally Established at Revenue Surveys, still, they are capable of being very easily removed designedly by a Ryot who may be desirous of altering the contents of his field, and accidentally by the Plough or by Herdsmen and Wungarees, who, when encamping on the waste land will night after night, take up two or three of the Stones for the purpose of construct=ing temporary fire places on which to cook bread—

35 Nor are the boundary Stones so easily to be discerned as I could wish, on the contrary, they are most effectually hid from view by the grain and Grass at

at the very season when it is of the greatest
"importance they should strike the Eye Irefer
"to the season at which the Cultivation Returns
"are prepared and Crops inspected. Another
"great objection to Stones as Boundary Marks,
"is that unless multiplied to an extent which
"is quite out of the question, they are not of
"themselves sufficient to indicate the exact
"limits of irregularly shaped fields having
"many indentations."

36. In handing up to Government
"my report, from which the above passages
"are extracted, you observed that *the plan of
"throwing up Ridges of earth which is not an
"uncommon native method of Marking some
"of the Principal Divisions of the Village is des-
"cribed in the 4th and following Paragraphs of
"Mr Goldsmids report of 31st December) as
"singularly free from the objections which apply
"to every other kind of boundary mark, and
"would indeed seem the only one which can be
"trusted to in a Country generally destitute
"of Trees or Hedges, as likely to remain unaltered
"by accident and to prove difficult to remove
"designedly without the certainty of detection. The
"only bar" you observed "to their general use is,
the great addition they are likely to make to

* Letter from Revenue Commissioner to Government dated 18th January 1840 No. 76.

"to the expense of a Survey" but still it appeared
to you that by contributing to the permanency
of the Survey, they might, in the end, be found to
be the most economical plan" and you
therefore obtained sanction to my *expend-
ing Rupees Five hundred for the purpose of
ascertaining, as far as possible, by actual ex-
periment, what would be the additional expense
of adopting generally the plan in question." *The
experiment," you observed will be one of import-
ance to Surveys in general, and not peculiarly
so to the Kaysick Survey."

37. At an expense of Rupees Two
hundred and twenty annas five and pies four,
I have prepared an Estimate of the extent of
Boundary which one Beegaree can throw
up on a given time and roughly calculated
the total number of yards which must in a
District such as Chandore be thrown up to
surround with ridges each subdivision. With
this information, I can furnish any Engineer
Officer Government may please to consult on the
subject and will merely here observe that whatever
expense, I am of opinion, it should be in-
curred not in Talook Chandore, the lands of
which have been already measured, but
in

* 1st Para of Letter from Revenue Commissioner to Superintendent Revenue Survey dated 7th Feb. 1840 No. 178.
* 3d Para of letter from Revenue Comr. to Govt. dated 18th January 1840 No. 76.

V Contingent Bills for this sum have been submitted for Sanction.

Para 14 of letter to Revenue Commissioner dt 32.

in Districts which are yet to be subjected to a Revenue Survery, and, as mentioned in my letter of 31st December 1839, "it were obviously to the interest of Government that the experiment should be made in a District where there is supposed to be a considerable quantity of concealed Cultivation."

38. I trust that the above suggestions will not be considered as unreasonable. Those who are acquainted with the manner in which the Survey of the North western Provinces has been carried on, will not fail to have remarked the liberal assistance which has, on all occasions, been granted by Government and other high authorities, towards the satisfactory completion of a work, so vitally important to the Country, and I trust I may not be deemed as too sanguine, in expecting, that a like liberal measure of assistance will be accorded by the Bombay government in furtherance of the objects of the surveys which are being prosecuted in the Presidency.

THE MEASURING OF EACH SUBDIVISION OF LAND.

39. I introduced the English W Acre as the Standard of measurement because

W The English Subdivision of the acre has been rejected

because the Beegha is subject to measurable uncertainties and variations, and it has been found by experience gained in other Surveys that Natives adopt, with surprising facility and accuracy, the Acre measurements - moreover the word Acre has now become naturalized in the Mahratta language.

40. The Method adopted by this Establishment, of measuring with a Chain and cross staff, is the same as that pursued

rejected in favor of that adopted by Sir Thomas Munro and Mr Pringle, Vizt

Annas Goontas
16 — 1 Acre
40 — 1

The measuring chain is composed of sixteen links - The chain multiplied by one of its links, is an anna - The chain square is a Goontah, and forty square chains equal an acre - Regarding the advantage for calculation, of these divisions of the Acre Lieutenant Nash previous to the commencement of the Survey favored me with the following remarks - "The division of the acre into Goontas and annas seems to me to be one in every way accordant with the spirit of Indian calculation, and at the same time, well adapted for the multiplication of the contents of the field by the rate to find the amount

pursued in the Survey conducted under the superintendence of Mr Pringle, and is as regards both simplicity and correct results, well adapted to a Detailed Field Survey. The Native Test is also made with these instruments, but the European Test is made with the Theodolite, except where the Numbers are very small and in other respects better adapted for

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"amount of Assessment. By having sixteen links
"in a chain measuring one side of a Square Goonta,
"you are enabled, without having an Awkwardly
"long Chain, to preserve the favorite Native proportion
"between the divisions of the superficies of a field 1/4 x 1/16 or
"as they write it 62½ * which I think, it would be
"difficult to effect in any other way also by dividing
"the acre into 40 Goontas you are enabled with ease
"to find what the amount at 1 Rupee per Acre comes to
"(on which according to the Native Custom you
"calculate the proper sum by taking so many
"Sixteenths of it) for instance, if your rate is 7 Annas
"you take 7/16 Thes, if your field measures 5—16— by
"merely placing different points and adding a nought
"you are enabled to say without altering a figure, that
"at 1 Rupee per Acre, the Assessment is 5—1—60— That
"in a field measuring 7—25— it is 7—2—50—
"These advantages are of great importance with Natives,
"and I dare say Pringle had them in view when he
"made Choice of this division. I think also, that if
"you find it necessary to introduce a new System of
"measurement into the Nasseck District unless outbalanced
"by the recommendations which the Katha or some
"other Native System of measuring may possess, they ought
"to weigh much with you for the introduction of the Anna Chain.

(Signed) A. Nash.

* The principle of a notation of a perpendicular line (|) for a quarter and a horizontal (—) for one Sixteenth renders the calculations as simple and easy to the Natives as decimal Calculations are to us.

(Signed) C. H. Goldsmid.
S.R.S.

for a chain and cross staff.

41. As a precaution against Bribery, the measurer on first arriving at, and on leaving, a Village, has to assemble all the Ryotts, and read out to them a Notice, of which the annexed is a Translation*, every Ryott who hears the notice read, has to sign his name, or put his mark to the declaration at foot.

*Vide accompaniment No 1.

42. Each measurer is required to fill in, and forward, every evening to sergt Goodding, who is always at one or other of the Villages under survey, a lithographed Progress Report, after the subjoined form; these Progress reports having been examined by sergeant Goodding, are transmitted to either Lieutenant Davidson or to me.

PROGRESS.

6383

Fort St. George 1st May 1843

Progress Report.

Mouza Rahore, Turruf Havelee, Taloo-Ka Chadore, Measurer Vessajee Dhondedew

Monday 25th May 1840.

Cusba Village or Hamlet.				Distance of that of the plots of Land Visited during the day Which is situated furthest from the Village or Hamlet at which he resided.		How many hours in the field.			Land Measured.														Signature
									Garden.				Dry Crop.				Total						
Mouza.	At Which.	At Which.		During the Morning.	During the Afternoon.	Morning.	Evening.	Total.	Number.	Stations taken up.	Acres.	Cuntahs.	Annas.	Number.	Stations taken up.	Acres.	Cuntahs.	Annas.	Number.	Stations taken up.	Acres.	Cuntahs.	Annas.	
Rahore.	Employed.	Dilla.	Residing.	1/4 Coss.	"	5	.	5	3	20	9	29	4 1/4	3	30	52	22	9	6	50	82	11	13 1/4	Vessajee Dhondedews.

Sent on Monday the 25th of May 1840 from Mouza Rahore, Turruf Havelly, Taloo-ka chandore, by the hands of Unnia mhar of the said Village.

Received on the 25th of May 1840 at the Village of Bhantana Turruf Mudallee, Taloo-ka Chandore.

/ Signed / R: A: Goodline
Sergt. asst. Overseer.

On the back of these reports the measurer gives his reasons for having done more or less than the usual quantity of work, and also for residing at any other than the Village immediately under survey.

6384

Fort St. George 1st May 1843.

I beg to be permitted with all respect to state to the Board of Revenue that I am in the receipt of the Bound Field Book, each page of which is signed on the margin by my Sergeant Goodline. All original Plots and Calculations made by me are entered in the Field Book, and Office Copies of the same are made by the Sergeant, and compared with the Field Book before they are sent in to the Office. The Boundary marks are entered in the Field Books. No erasure is allowed, but any mistake is rectified by an interlineation and by a New Reign from Mr. Goodline. The Boundary Registers are kept by the Sergeant and Copies of Register and Field Books are sent in to the Office. The Sergeant is also employed in making original entries and Copies of Register and Field Books in cadjan and paper. I have never dismissed any entry made by the Sergeant as I have found him very correct in his calculations, and he has been employed in the Survey for the last three years. The Sergeant is required to attend the Measurer in the absence of Duck from the Survey. He would be no help to me if he were to remain in the Village. I have never had occasion to find fault with the Sergeant's Calculations, and I have always found him ready to assist me in the Survey

the whole of the measurements of a Village have been completed furnishes one of the Native Testers with a list of certain Numbers for resurvey.

45. These Numbers, whose contents &c equal fifteen per cent of the total quantity of land attached to the Village, are generally so selected as to include one or more portions of the Land Cultivated by each Ryutt, and several &c pieces of waste.

46. The result of the Tester's returns, when received, is compared with that of the original measurements, and sergeant Gooddine himself then proceeds to the Village with his Theodolite, and surveys the whole of the Numbers in which the difference between the Tester's measurement and that of the original surveyor amounts to five per cent. He also surveys several of the numbers in which the native Test nearly corrapends with the original measurement, and also a great many Numbers independent of those visited by the Native Testers.

47. If the inaccuracy, detected by the Native Test be confirmed by sergeant Gooddine's measurement, and amount to five per cent, the surveyor is directed to remeasure the faulty Numbers

Numbers, in order that he may be prepared, to either admit, or call in question, the accuracy of the test, X should he insist on the correctness of his original measurements he is made to take up his stations and have the chains dragged in presence of sergeant Gooddine.

48. When an error has been detected in the original measurements, sergeant Gooddine &c endeavours to find out the cause - if traced to a mistake made by the surveyor when dividing, multiplying or collecting into a total, the figures entered in his Field book - the necessary correction is made and the surveyor is fined for his carelessness, Y but if the error is not to be thus accounted for, several more Numbers in the Village are tested and

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X Altho' it is not considered necessary for the original measurer to resurvey for his own satisfaction, Numbers in which the error exhibited is less than five per cent, still, errors of three and four per cent if confirmed by the European Test, are taken into consideration when fixing the pay.

Y Such carelessness cannot eventually affect the accuracy of the survey as those errors &c which are detected by the Tester are certain to be discovered during the Rainy season, when fair transcripts of the survey documents are being made vide Para 80.

6387

Fort St. George 1st May 1843.

Statement exhibiting the result of the Measurements made in the Village of Bhoolyane Turuf Wudallee Talooka Chendore during the month of April 1840.

Original Measurer, Ramchunder Somnath.

Native Tester, Willd. Nedcent. European Tester, Serg.t Gooddine.

Number of the Sub-division of Land. According to the Village Register framed in the Year 1833/34 A.D. 1843 Fusley.	According to the Survey Field Register.	Description of Land.	Contents according to the Measurers Field Book. Capable of Cultivation	Incapable of Cultivation	Total.	Contents according to the Testers Field Book. Capable of Cultivation	Incapable of Cultivation	Total.	Difference per cent between the total Contents as estimated by the Measurer and those entered in the Testers Field Book. Measurer over estimated	Measurer under estimated	Contents according to Serg.t Gooddine.	Difference per cent between the total Contents as estimated by the Measurer and by Sergeant Gooddine. Measurer over estimated	Measurer under estimated	Remarks Sergeant Assistant Overseer Gooddine.
			A G A	A G A	A G A	A G A	A G A	A G A	Acres Dec.l	Acres Dec.l	A G A	Acres Dec.l	Acres Dec.l	
148	140	Dry	4-7-7		4-7-7	4-12-6		4-12-6		2-94	4-10-6		1-75	
107	103	"	13-13-6		13-13-6	13-32-4		13-32-4		3-53				
117	110	"	8-21-1		8-21-1	8-16-12	-1-8	8-18-4	-82					
132	125	"	6-2-9		6-2-9	6-10-10		6-10-10		3-32				
140	132	"	18-33-5		18-33-5	18-37-2		18-37-2		-5-	19-11-8		2-41-	
170	162	"	14-7-3		14-7-3	14-19--		14-19--		2--8				
155	148	Garden	--38-11		--38-11	--39-8		--39-8		2-1-	--38-15		--64	
162	156	Dry	1-39-15		1-39-15	2-2-5		2-2-5		2 19				
179	171	"	7-20-6	--5--	7-25-6	7-27-7		7-27-7		--67				
186 and 187	178	"	4-24-9		4-24-9	4-28-10		4-28-10		2-2-	4-27-1		1-35-	
194	185	"	5-37-11		5-37-11	5-33-12		5-33-12	1-65--		5-30-1	2-2-		An error of multiplication in the measurers Field Book.
203	193	Garden	1-18-14		1-18-14	1-22-4		1-22-4		5-73	1-19-10		1-27-	
215	204	"	1-2-6		1-2-6	1-12-15		1-12-15		24-92	1-11-10		21-83-	
224	211	"	1-6-14		1-6-14	1-6-8	--1-8	1-8--		2-4				
230	216	Dry	1-33-15		1-33-15	1-35-13		1-35-13		2-53				
171	163	"	7-31-7		7-31-7						7-28-10	--9-		
172	164	"	6-37-4		6-37-4						6-37-10		--13	

Forwarded to the Superintendent under date 13th May 1840 with Maratha Letter No. 161.

(Signed) R. N. Gooddine
Serg.t Assistt Overseer

Remarks by the Superintendent.

In the Month of April there were Sundays excluded 26 days, out of which the measurer was employed for 23 days in the Field During this period, he measured 111 Numbers, containing 924 Acres, making on an average, about 40 acres per diem. He would have received the same pay as was given him for the Month of March Viz.t Rupees 18 had it not been for the mistake in his calculations, and for the carelessness displayed by him in the preparation of portions of the Field Map. His pay for April is reduced to Rupees 12.—

(Signed) Ho. E. Goldsmid
Lieut.t Revl. Survey & Assist.t

Fort St George 1st May 1843-

and should any of these be found incorrectly measured
the Surveyor is severely punished generally with
dismission, and the whole of the Lands of the Villages
remeasured by a second Surveyor whose returns
are in like manner carefully tested-

At the end of every month

49 Serg.t Goodine sends in a Test Report after
a form inserted in the opposite page Lieutenant
Davidson and I most carefully examine this
report- the pay of each measurer being regulated
by the quantity and accuracy of his work-

As in your letter of the 4th of
50 January last, you mentioned that I ought to
state the actual amount of error discovered in
Numbers which had undergone a test, I have
had an abstract Statement framed from the
returns received during the last ninety days
(excluding Sundays) of the Chandore Survey and
it appears that out of nineteen hundred and
sixty four Numbers, containing forty four
thousand three hundred and thirty eight
acres, subjected during that period to the
operations of our measures, four hundred and
forty numbers containing eleven thousand
six hundred and ninety five acres or upwards
of twenty six per cent of the original mea=
surements have been remeasured as a —
Test and that a degree of accuracy has been
attained, as exhibited in the following Statement-

Statement

*Letter to Govt
Dated 4th Jany
1844 No 12

6389

Fort St. George 1st May 1843.

Statement exhibiting the result of the test measurements made of the work performed in the Months of February March April and May 1840 by the Measurers employed in the Chandras Taluk.

Original Measurement found to be Incorrectly written

Total	Incorrect	Incorrect	3	4	5	6	7	8	10	11	12
Acres	Numbers	Numbers	Acres	Acres	Acres	Acres	Acres	Acres	Acres	Acres	Acres
180	44/6	35	1352	31	634.42	1037.32	609.26	652.11	202 "	" "	" "	" "	" "
											* 5 2
9/	19.18	32	568	/	141	18.340	20	393 /	225 8	204 /	31 /	× 12½ 2½	" " / 33 / 1
163	52/1	34	1198	35	426.46	1439	35	1105.21	618.10	125 "	" "	* 12½	14 " "

Measured by native Tester and not remeasured by Sergeant Goodline

Measured by Native Tester and the whole remeasured by Sergeant Goodline

Measured by Sergt Goodline independent of his measurements of the Native Tester

* Number 4 different Slips but no satisfactory reason assigned for the error the measurer whose work had in most cases been found incorrect dismissed and the whole of the Lands surveyed by him in one Village remeasured.

× Here being a change of Range but the measurer had to enclose the number by a rectangular figure and deduct therefrom the area of the ground not forming part of the number being a very different thing was some excuse for the error measurer punished by suspension for one Month's Period from employ and by fine—

+ No satisfactory reason assigned for the error measurer punished by reduction of the error found that the measurer had in the beginning of the Chain from the last station to the Mound instead of from the last station to the Mound he was therefore found guilty of a repetition of the same error and also sent to Chandrah

‡ Second offence not sufficiently satisfactorily proved against him—

§ Fined and informed that he would lose his dismissal if it was not for his subsequent measurements in a Village bordering on the hills and very different of survey had been found to be correct—

$ Not satisfactory reason assigned for the error Measurer in consideration of his being a new hand only punished by suspension for a few days from pay and employ—

= the measurer whose other measurements were very correct punished by a small mulct against difference

6390

Fort St George 1st May 1843—

The average error of the measurements as ascertained by the above test is one seven tenth per cent.[2]

The Numbering of each subdivision of Land—

As the different subdivisions of Land were not Numbered in [1833/34 / 1243 Fusle]* with sufficient regard to continguity they were all renumbered by our Measurers. The sub-division nearest the principal gate of the Village is generally entered as No. 1 the next whether Garden or Dry crop Land whether cultivated or waste and by what-ever tenure held as No. 2 and so on— A glance at the Map enables us to ascertain whether or not the series had been pro-perly followed up—

The Mapping of Each Subdivision of Land having estimated the con-tents of a number the Measurer runs his Chain along the Boundaries and prepares on a Scale of 10 chains to an inch a Sketch Map Portions

* Vide Para 27

---

3 The correct contents of the Numbers whose are a was over estimated by the original Measurers—
As 4549

The correct contents of the Numbers whose area was underestimated by the original Measurers—
As 7146

The correct contents of the whole of the numbers whose are a was wrongly estimated by the — original Measurers—
As 11695

Numbers of acres over estimated by original Measurers
Per centage of error
107 =100- 2- 3

Numbers of acres underestimated by the original Measurers—
94 100- 1- 3

Number of acres under and over estimated by the original Measurers
201 100-1-7

54 Portions of these Maps are readily contrasted with the plots made when testing the measurements with his Theodolite Sergeant Goodd[t]ine who also compares with the Map all numbers that lie in his way to the Land he is about to test. It is again thoroughly examined by the two Turums or classificrs who have to visit every acre of ground attached to a Village and who are made as responsible for the correctness of the Map as if it had been prepared by themselves. Lastly Lieutenant Davidson when testing the classfication has constant occasion to refer to the Map and takes the opportunity of ascertaining its correctness.

Vide Para 40 to 46

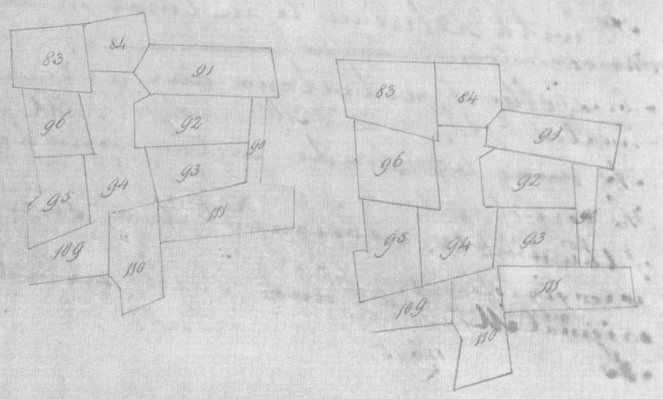
Vide Para 75

Vide Paras 73 & 75

55 With a view of enabling me to convey to you some idea of the merits of such Sketches Lieutenant Davidson marked off at random from a Measurers Map the following plot for resurvey with his Theodolite.

Mouza Hooroolgaon

Plotted by the Measurer. Plotted from Survey with the Theodolite.



56 In the absence of instruments for taking angles it cannot be expected that this Map will give an exact representation of the shape of each Number still it is sufficiently accurate for all purposes of Revenue. In fact where the indentification of fields is purely an eye one, it may be doubted whether a Map professionally surveyed and protracted would afford greater advantages, for although the differences in the above Plot between the actual shape of some of the Numbers and that given by the measurer may appear great on paper it would not be discernible to the most practised eye in the field.

Therefore the only advan-

57 tage which a professional Map possesses over one of ours consists in the means it affords with the aid of a Theodolite and with reference to natural or artificial objects of detecting any alteration which may be made in the boundaries of a Number subsequent to a survey being completed and such an advantage is

is in these Districts purely ideal in as much as the Decan does not possess a single native revenue officer who know how to use a Theodolite. But even suppose the case were otherwise and that in every District a Peon drawing fifteen Rupees a Month and in every Village Accountant drawing perhaps as many annas Government had a Professional Surveyor still the surrounding the different numbers with Ridges of Earth as above proposed would be a far better precaution against alteration of boundaries than the most scientifically executed Map.

58

There can be no doubt that our Map possesses very many advantages over a Field Register of even the most approved form that has ever been introduced at a Revenue Survey. It gives every idea that can possibly be obtained from a descriptive record and a great deal more.-

59

For example take the centre field (No 94) of the above plot and you will observe that no description could

---

* Vide Paras 36 37 38.

x Vide Para 55

a Excepting Seshaee Punnechee a Goozeratee who has been appointed Comavisdar of the Towzee Talook for the express purpose of aiding in a revision of assessment.-

could convey a correct idea of its relative position to the others moreover the information regarding the varieties of Village Land and cultivation Tenures state of Wells Position of Water courses &c &c which our Map exhibits in a condensed form could scarcely be afforded by any quantity of writing. I can state after many years experience in the field that a written account of such particulars is not to be retained in the memory of even the short time necessary to prepare a return regarding the cultivated state or otherwise of a number and the crop it may produce.-

It shall not be thought

60

that we are putting in the hands of the people a document which they are incapable of comprehending so far from this they fully appreciate the value of our Maps and in fact such sketches are particularly well adapted to their comprehension. In proof of which I may mention that Ryots when anxious to describe the position or shape of a field make a sketch with their fingers on the ground in preference to attempting an oral description.-

The

4th Para 4th of my Letter to Revd Commr dated 23 December 1839 No 28

61

The plan of preparing these maps was as already reported suggested and carried into effect by Lieutenant Davidson and the success which has attended the adoption of the plan has exceeded our most sanguine expectations-

The Duties of the Turrum or classifier

62

Previous to referring to the work exacted from a Turrum it may be necessary to mention that in a rocky country like the Deccan soils of every different colour texture and quality are to be met with in the same Number, such differences partly depend on the character and proximity of neighbouring Hills on the subjacent strata of Rock- and on the presence or absence of lime But those are points on which I do not feel myself competent to enter minutely and in fact they belong rather to the Geologist than to the Practical Assessor-

The classification of Dry Crop & of Garden Land

63

The soil are classed according to selected samples with each of which the Turrum is required to make himself intimately acquainted before taking office and it is the great and proper caution exercised by the Lieutenant

Lieutenant Davidson on this head which has hitherto prevented our procuring a sufficient number of fully qualified Turrums Candidate after candidate has been rejected for both Lieutenant Davidson and I feel confident that we are fulfilling the intentions of Government by allowing the work to proceed leisurely and well rather than hastily and imperfectly-

64

In some former surveys the best soil of a Village was assumed as the first class and thus every Village has its standard- But our Turrums are required to regulate their classification from samples selected so as to form the standard for a whole District-

65

We object to a fluctuating standard because on the Turrum proceeding which he may have hitherto assumed as the best of the Village and thus have again and again to alter the whole of his preceeding classification so as to accommodate it to the new standard- This constant alteration must engender such confusion as to render it impossible for a Turrum however

however honestly disposed to preserve uniformity of classification throughout the lands of a Village moreover the Superintending officer could not well enter upon the Test before satisfying himself by a personal inspection of the whole of the lands of a Village that the soil assumed by the Turum as his first class was actually the best whilst if even a correct relative classification of the lands of each Village were obtained still with such a variety of standards the Settling officer could hardly hope to afsess the whole lands of a District in an uniform manner.-

66 In another respect does our practice differ from that which obtained under the Surveys alluded to* for we follow up the plan introduced by Lieutenant Wingate & me at Indapoor of confining the judgment of our Turums to the Intrinsic Qualities of the soils Extrinsic circumstances which may in some degree effect the value of Number being shown in the maps and returns and left for our consideration.-

*Vide Para 64

The

The Turum if he were

67 permitted to class according to qua=
=lities both extrinsic and intrinsic
might readily argue when the
Testing Officer found a number
whose soil was of superior quality
to that which had been entered in
a higher class that though the
natural qualities of the soil were better
still other circumstances rendered it
of less actual value than that with
which it was being contrasted
such as its being further from
drinking water or its crops being
more exposed to the wind or more
liable to injury from stray cattle
&c &c It is obvious that under a
system so complex errors could be
with difficulty detected and wilful
misstatements rarely if ever legally
established.-

It will of course be

68 obvious that the value of Baghaet or
Garden Land depends not only on the
soil but on the supply of water and
the facility with which it is to be obtained.
The water is obtained,

69 from either Draw Wells or from
Rivers or Brooks dammed up for the
purpose- The lands so irrigated

is

is in the one case termed Motusthat and in the other Patusthat-

70 As Lieutenant Davidson has furnished an able luminous, and masterly exposition of the numerous circumstances which have regulated his distribution of the soils in the case of Seeracet and the soils and water combined in the case of Baghacet into different clases and accompanied this Statement with Drawings and Diagrams exhibiting at one glance the elements which combine to form a particular class- I feel that I should only be performing a work of supererogation and perhaps obscuring a subject already

* Vide accompaniments No 2 Paras 2 & 32

b From the large leathern Bucket of a Draw well and A place in general A spot

c From the small elevated course by which water from the Rivers and Brooks enters the different Number and A place in general - A spot

already made so clear were I to attempt to add any thing to what Lieutenant Davidson has stated on the subject and it therefore only remains for me to refer you to Paras 2d & 32d of the annexed letter and to state that I most fully concur in all Lieutenant Davidsons observations-

71 It may be as well to state that the suggestion tendered by Lieutenant Davidson in Para 4 of his Report that the soils be entered under the heads of clases instead of colours will be for the future adopted- This change although it may appear unimportant as only that of a name is in reality of some consequence for the use of the term colour may in future years lead to misapprehension as it has already in many instances done-

* Vide accompaniment No 2

72 Precautions very similar to those detailed by me in Paras 41 & 43 under the head of measurements

As one of many instances which

measurements are taken to prevent neglect or fraud on the part of the Turums and the manner in which the work is tested and uniformity of classification secured has been detailed by Lieutenant Davidson in a memorandum of which the following is a copy-

73 The classing of soils cannot" (observes Lieutenant Davidson) be reduced like the "process of measuring to mathema-"tical precision and is in conse-"quence more difficult to test I. have

I would quote I may mention that I have frequently heard the following passage quoted in proof of the very incorrect manner in which Mr. Pringles Turums classified, Extract being Para 53 of a report made under date the 24th October 1835 by Lieutenant Shortrede on Mr. Pringles Revenue Survey and assessment of the Deccan-

"I went out one morning to go thro "and looked over about 50 or "60 fields Here and there "a field was found of the "Sort entered by the surveyor or but in many

"have kept up the system I pursued "in the Mohol District that of having "my test in most instances checked "in my presence by a Turum The "night previous to my examining a "Village I direct my Turum who may "happen to be engaged in the neigh-"bourhood to meet me in the morning "ive water such fields as I select and "after a careful examinations of the "soils composing them we make "our separate notes and form our "estimates of the relative quantity of each

"many cases I found fields of the "best Blact entered as Board I "went along the road to the west "of the Village for about a mile "looking at the fields on each "side which were all 1st or 2d Blact "but were entered as any thing "but what they were I turned north "wards across some fields entered "as Bared or gravelly but which "were of a deep rich black soil "Rain having fallen during the "night they objected to my going across

"each class of soil This done I contrast
"my estimate with that of the Turns,
"should they differ materially are re=
"examine the filed if necessary and o=
"having adjusted the difference, I com=
"pare the result of our combined estimates
"with the recorded classification sup=
="posing the Turum who thus assists
"me in the test of a Village were dis=
"posed to favor the men whose work
"I am examining it would be necessary
"that he committed to memory=
"their classification of every field with
"its position and boundaries and that too=
"with a very distant prospect of success- For
"he cannot know when and to what
"Village he may be summoned

and

"a cross the Wet Ground but I told
"them that there Should be no dif
="ficulty in walking over Gravelly soil
"whether wet or dry and it was amusing
"to see kulkurnees and Patells endeavour
"ing to walk steadily with a pound or
"two of Black earth sticking to their heels.
Now Mr. Pringle entered as first Black those numbers which with reference to numerous circumstances both extrinsic and intrinsic were the best in the Village the second best as second black and so on therefore no person acquainted with the Principles by which Mr. Pringle regulated his classification would infer that those Principles were wrongly worked out even though he discovered number after number which was classed as first Black or first Red without containing a single par=
=ticle of either colour or description of soil

"and if he did, the fact of his making a gross
"misclassification, in my presence, instead of
"misleading me in all probability would tell
"against himself- I have generally found
"natives, under such circumstances more ready
"to expose and magnify errors than to conceal
"them-

74 "When testing the work of a Village
"I usually arrange matters so that the original
"Classifiers may not be far distant and in the
"event of my meeting with a considerable
"error I send for them, point it out, and if
"they have any explanation to make, hear it
"on the spot. This is satisfactory to them as
"well as to myself for, on more than one
"occasion, I have had reason to modify my
"first opinion, I endeavour to vary the check,
"as much as possible, and some times make
"the Turums separately, reclassify a field
"in my presence, taking care to prevent
"collusion, and seeing they have no notes
"of their original estimate, wherewith to
"refresh their memory. This affords
"a check upon carelessness although

it

"it would not aid much in the detection
"of systematic misclassification- When
"the Turums second classification differs
"materially from his first he is of course
"without excuse-

75. "As the Turums work in pairs,
"the Judgement of two men is brought
"to bear upon the classification of each field
"Two men are not allowed to work together
"beyond a certain time and by this arrange-
"ment, and the above mentioned method
"of testing, the opinion of each Turum
"being continually brought into contract with
"my own and with that of his fellow
"classifiers, we may reasonably hope that,
"as our operations progress the classification
"will become more and more uniform".

76. "The above is explanatory of
"my (Lieutenant Davidson's) test of the
"classification of the soils in both Dry
"Crop and Garden Land, and Icheck
"the Teerums returns of the supply of water
"for the latter discription of Land, by
"Personally, examining the wells Rivers
"Brooks and Bundharas as well as by consulting
persons

(1) The Dam constructed across a River or Brook for the purposes of irrigation Vide

"persons, who, though unconnected
"with the survey, are qualified
"to form an opinion"

Statistical Information.

77. Independent of their duty of classifying our Turums have to prepare the Tabular Statements, which exhibit the following particulars regarding every Inhabitant of the different Villages Viz.

1st Sex, 2d age, 3d Caste, 4th place of Birth.
5th Profession, occupation or means of livelihood.
6th Stock of every description most fully and carefully detailed.
7th Extent and description of land (if any)
8th Description of House whether Tiled or Thatched size and whose property
9th Relations in the Civil or Military service of the Honorable Company or of native Chiefs tains and those in the receipt of Pensions or other

allowances

"it would not aid much in the detection
"of systematic misclassification- When
"the Turums second classification differs
"materially from his first he is of course
"without excuse-

15 "As the Turums work in pairs,
"the Judgement of two men is brought
"to bear upon the classification of each field
"Two men are not allowed to work together
"beyond a certain time and by this arrange-
"ment, and the above mentioned method
"of testing, the opinion of each Turum
"being continually brought into contrast with
"my own and with that of his fellow
"classifiers, we may reasonably hope, that,
"as our operations progress the classification
"will become more and more uniform:

16 "The above is explanatory of
"my (Lieutenant Davidson's) test of the
"classification of the soils in both Dry
"Crop and Garden Land, and Icheck
"the Teerums returns of the supply of water
"for the latter discription of Land, by
"Personally, examining the wells Rivers
"Brooks and Bundharas as well as by consult-

(The Dam constructed across a River or Brook for the purposes of irrigation Vide 16th

"persons, who, though unconnected
"with the survey, are qualified
"to form an opinion"

Statistical Information.

17. Independent of their duty of classifying our Turums have to prepare a Tabular Statement, which exhibit the following particulars regarding every Inhabitant of the different Villages Vizt.

1st Sex, 2d age, 3d Caste, 4th place of Birth-
5th Profession, occupation or means of livelihood-
6th Stock of every description most fully and carefully detailed.
7th Extent and description of land (if any)
8th Description of House whether Tiled or Thatched, size and whose property
9th Relations in the Civil or Military service of the Honorable Company or of native Chiefs, and those in the receipt of Pensions or other allowances

allowances

10th Knowledge, whether possessed or now being acquired of Reading and writing.

11th In the possession or otherwise of all Limbs and Faculties &c. not the cause.

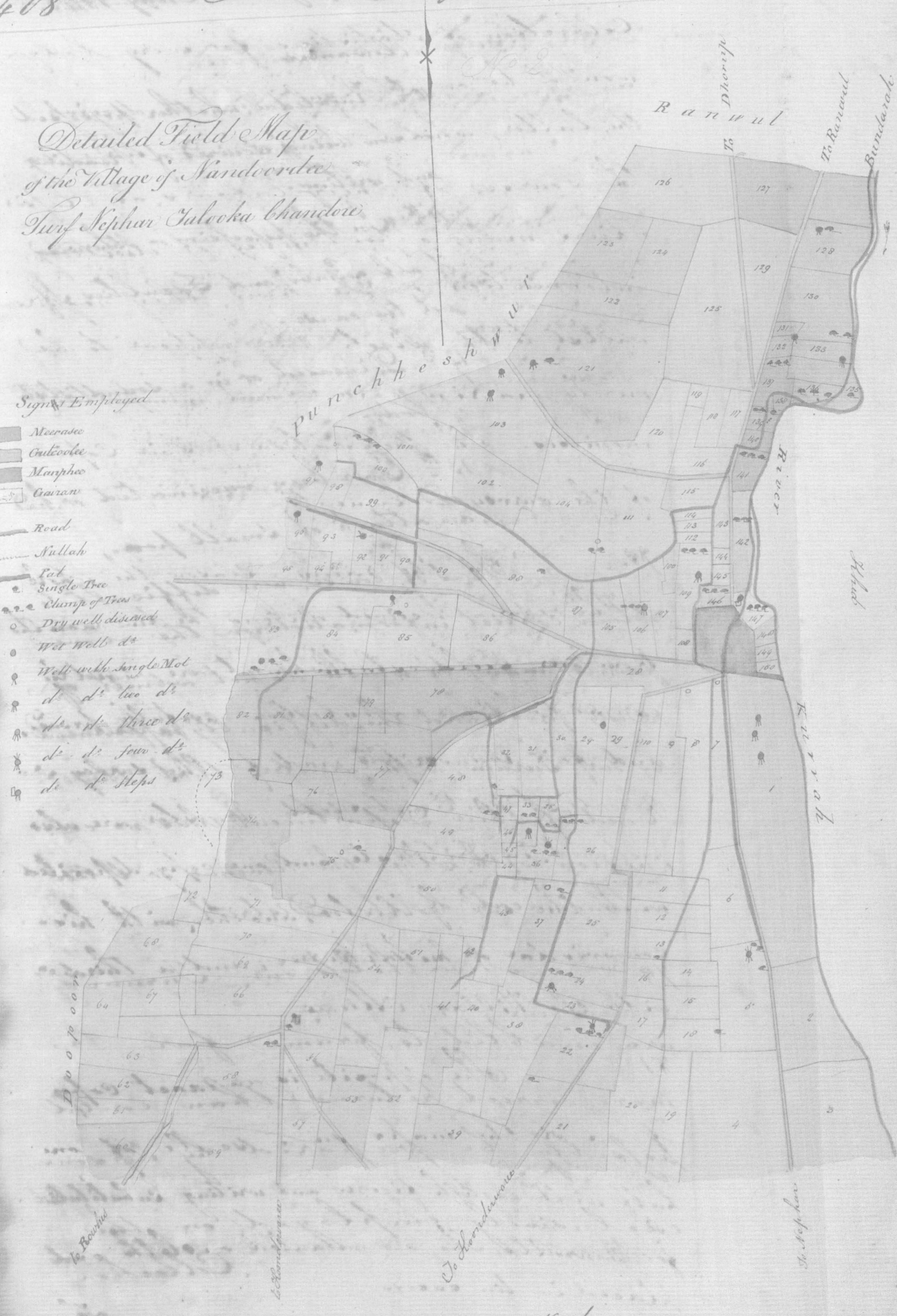
12th Diseased or in a sound state of body.

13th Ever been vaccinated or had an attack of small pox.

78. It is of course very difficult to obtain correct information on the above points, many of which do not admit of ready proof and the difficulty experienced by our Turum, is the greater, that the Head of their Department has no connexion with either the Revenue or Police management of the District

79. Nevertheless our Turums are enabled to frame far more correct returns than could possibly be prepared by Persons exclusively employed on the Collection

Detailed Field Map of the Village of Nandoordee Turf Nephar Taluka Chandore



Fort St. George 7th May 1843.

Collection of statistices for every body would be on the qui Vive to deceive the latter, whilst the former have, in the course of their labours as Classifiers many opportunities of eliciting information of the kind they require whilst to the Ryots they appear to be merely making casual and unimportant enquirees. The preparation of Fair Copies of the survey Documents-

80 In the rainy season, the whole of the returns received during the five months from our Field establishment are rigidly examined, the calculation carefully proved, and fair transcripts made for the survey Records, A map and Field Register are also prepared, in Triplicate, and one copy deposited with the sub Collector, another with his Comavisdar or Mehalkurree, and a third with the Village officers—

81 The opposite is an exact copy of one of the maps on a scale of one half with english figures and writing substituted for Mahratta. They are mounted on cloth and placed in tin cases-

Fort St. George 1st May 1843-

82- The Field Registers are drawn up after the following form-

Field Register of the Village of Nandoolay Surveyed by Keshar Lakshmi Chandore in

Number of Survey Field	Name by which known by the Ryots	Name of Assistant employed to measure	Bounded by on the			Contents in Acres	Assessment	Cultivation Rate per Acre	Total Assessment	Remarks
			N.	E	S	W				
124		Entirely Uncultivated	Boundary of the Village	Ditto	Ditto	Ditto	303 20:12:4	Dry Crop 2-0-12-4	12-6	
125	Thorny uncultivated		Boundary 170-0	40-33:11	91-13:10	Dry Crop 81-10-4	170-14-27-19-5	Dry Crop 3-2-6	26	
126	Cultivated and Uncultivated		Boundary of the Village	Ditto	Ditto	Ditto	1-13-7			
127	Tankwala		Boundary 1	42-31:22	35:16	Dry Crop 3-9-3	10-4-27	Dry Crop 3-9-3	4-4-6	
128	Bundhara	Mesrs	Road to Ditto and Lands	Ditto	Ditto	Road to Ditto and Lands	217-7	Mallundi 2-15-4	6-9-4	
							250 16-4-27	Dry Crop 1-11-4	10-12-4	
									13-12-1	

The Rates of Assessment to be imposed on the different descriptions of Land.

83. Having thus carried you through the details of our survey and classification, I proceed to state the conclusions at which I have arrived regarding the rates to be imposed on the different descriptions of land contained in the two Turufs, subjected to an introductory assessment.

84. The scale of Relative Rates having been fixed in the very judicious manner suggested by Lieutenant Davidson,# the next and most important step remains namely to determine on the actual amount of Rates to be levied from the highest and lowest classes of Dry crop and of Garden Land. This settled, the intermediate classes naturally arrange themselves in the graduated scales

85. In the reviewing most of the former surveys, undertaken in Districts where the Ryotwar system prevails, I find that the actual rates were professedly arrived at by calculations of Produce either gross or net and the Government share thereof and that, in some instances, the results obtained

vide accompaniment No 2 Para 13 Diagram G Para 25 Diagram H and Para 30 Diagram J.

obtained, were modified by a complex analytical process, commencing with the amount of revenue realized from a whole Province Perguna, or District, during a term of former years, and carried down, by a series of subdivisions, so as to ascertain the amount of Revenue paid or payable during a like term of years by the minutest portion of land in each Village.

86. However specious such calculations may appear so many elements of uncertainty must of necessity, enter in their formation, so ready a knowledge of every subject, habits of industry so stupendous must be possessed by the Individuals who undertake them, that it is difficult to conceive how correct results could possibly be attained, even by an extensive European Agency, composed of men possessing qualifications of the highest order, and a perfect practical aquaintance with local agriculture and its attendant sciences. Whilst I am certain that any attempt to carry on such calculations through native Agents must end in signal failure.

In

87- In framing the rates, for the two Turufs. I have been guided by a careful consideration of the rates fixed in other parts of the country, the assessment at present nominally obtaining in these districts the actual payments for series of years, as far as such can be obtained from the imperfect records procurable from the Hereditary officers, the effect which these payments, appear to have had on the circumstances of the people, the altered value of money the present state of agriculture, population, markets and a variety of other particulars difficult to be explained or even recollected-

88- I am fully sensible, that the particulars enumerated, as having guided me in fixing the rates may appear vague and unsatisfactory, but I am convinced that a more equitable assessment has been imposed than had I attempted to reduce to practice, the most approved of theories for regulating the demands of Government, and although, not referring to districts where the system requires that Government apportion the Village Rental to different fields and Gardens, the sentiments expressed by Lord William

Bentinck in his Minute, on the arrangements to be adopted for the settlement and survey of the North Western Provinces and the observations made by the Sudder Board of Revenue in their settlement circular of 9th April 1839 may be adduced in support of the plan I have followed I can also safely assert, that every one of the particulars mentioned by the Board as proper for consideration, in fixing the amount of assessment, has received its full weight in my estimate, altho' not perhaps, treated in the exact manner laid down in the circular, which I have only very lately had an opportunity of perusing-

89- It must be conceded, that in any revision of assessment Government have only the judgement, and what may be termed the Practical Fact of the superintending officer to rely on. The question as to the amount of rates which should be imposed in Chandoore has had my most serious and constant attention during the three years I have been in this sub Collectorate, and, in forming my judgement I have derived considerable assistance from experience previously acquired, during the period of my Employment in the southern Deccan on the business of assessing. Therefore I earnestly hope, that Government will place sufficient confidence

† Governor Genl's minute dated Simla 2d September 1832. as given in Poole's compilation of Circular and standing orders Page 317 section IV. Paras 79 at 131.

Fort St. George 1st May 1843.

confidence in me to sanction the survey rates
of this Shane not attempted to support
my recommendation either by lengthy calcu-
lations or by shreds and Patches of Political
Economy-

90- The rates on which Shane
determined for the 2 Turufs are for-

		First Class per Ct.	Lowest Class per Ct.
Patusthul Baghaeet	XII Classes	Rs. A. P. 8-0-0	Rs. A. P. 3-0-0
Motusthul -------	D° V -----	D° 4-0-0	2-0-0
Seraeet ----------	IX ---	D° 1-0-0	0-2-3

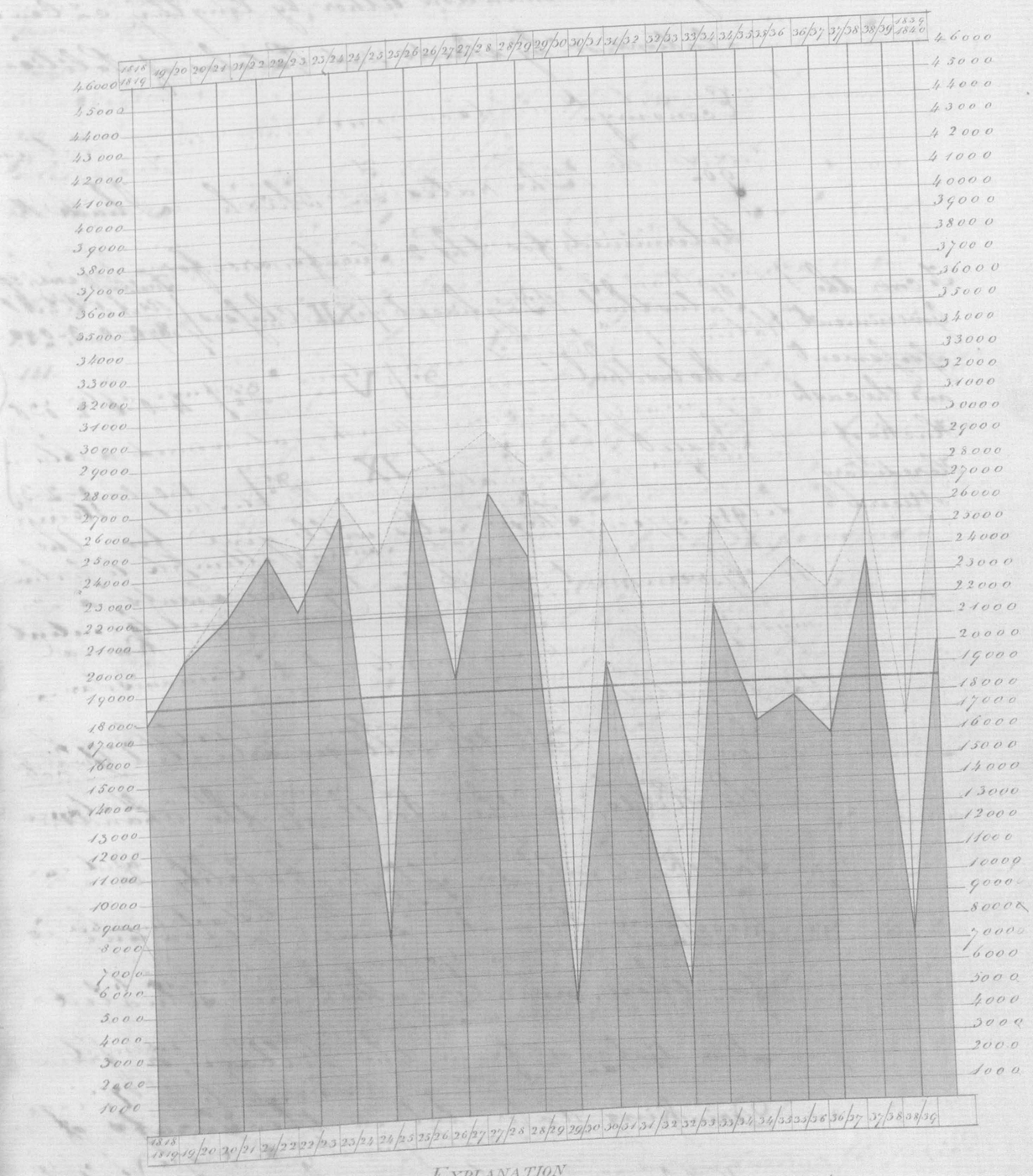
To cover the government assessment and the cash Hucks of Hereditary officers

91. These rates will give for the Government Land in the two Turufs, a Kurnal

F In the Villages situated towards the Hills, on the North of the chandore Talook, it will in all probability be necessary to make some allowance for those numbers which are situated at a distance from the Village, or from Drinking Water but in the Turufs of Nisphar and Wyzur, the distance of drinking water is never so great as to render necessary reduction of assessment and altho' it is more

6 L 16. Fort St. George 1st May 1843.

DIAGRAM exhibiting the annual amount of LAND ASSESSMENT REMISSIONS outstanding



EXPLANATION

The entire figure represents the Maximum Sum nominally imposeable on the Govt Land
The dotted Line Shews the Gross Assesment on Land actually cultivated
The black line shews the actual Realizations
The space between the Dotted and Black lines shows the amount of remissions and
the space between the Red mark divides that space so that the upper
out standing Balances and the Red mark divides that space so that the upper
portion exhibits the Remissions and the lower the Balances now out standing
The Blue line Shews the Average of Past Collections
The Red line Shews the Maximum Assesment imposeable under the New Rates

Fort St. George 1st May 1843.

Rs 21920

Annual of Company's Rupees Twenty one=
thousand nine hundred and twenty which sum
is in the opposite Diagram, planned by =
Lieutenant Davidson, far more clearly, contrast=
ed with the former nominal Annual, and with the
alleged realizations for any number of preceding
years than it could possibly be in a figured =
Statement. "Alleged realizations" because, after =
having nearly for seven Months, endeavoured to obtain
the necessary information from the District Here=
=ditary officers, who made several attempts to palm
off on me incorrect returns, I am obliged to content
myself with such Statements as the Comanis dar =
has furnished with an intimation that although not
more expensive to Cultivate a number at a distance
from a Village than another of like size and =
quality which is near it, still the distant number is
as Lieutenant Colonel Galloway mentions in his =
remarks on Sir Thomas Munro's survey, "exempt
"from other disadvantages of proximity to the Village,
as Cattle, Goats, birds, destroying it (the Crops) people
"passing thro and going into it."

8 Covering the Government assessment and =
Cash Tucks of Hereditary officers.

Fort St. George 1st May 1843.

not altogether correct, they are the most accurate,
which the state of his accounts admit of his =
furnishing.

92. On referring to the Diagram, it
will be observed, that the Annual, or maximum =
amount of assessment realizable from the Government
lands of the Turnips is reduced. Fifty two (52) =
per cent such reduction will, no doubt, appear enormous
to those who do not understand that the former =
Annual never was realized, nor never could have
been realized, and that any attempt to realize it
would inevitably have brought ruin in the District=

93. The new rates will, certainly, effect
a great reduction in the land assessment of the
two Turnps, but such reduction the state of the
District requires. I could write Paragraph after
Paragraph, defending the imposition of a Moderate
assessment, but my doing so would be super=
=fluous as the sentiments I entertain on this
subject, are perfectly in unison with those of =
Government, I cannot, however, refrain =
quoting the following passage from the =
settlement Circular already cited the views
entertained by the Board of Revenue appearing
to

# of Sudder Board of Revenue N.W. Provinces Vide Supra para 83.

the survey and classification are proceeding here with a degree of accuracy, as it is possible or desirable to obtain.—

99- I purpose stating in a separate report my reasons for doubting the Validity of the title by which many of the alienated Villages and a great portion of the Manphe Land in Talooka Chandere, are now held; but I avail myself of this opportunity to mention, that the Kumal of the alienated Villages (27 in number) amounts to Rupees eighty thousand, seven hundred and seventy five per cent of the nominal Kumal of the whole district and that the Revenue, according to existing rates alienated on account of Manphee Lands, in Government Villages, amount to Rupees thirty five thousand eight hundred and thirty, eight or thirty four per cent of the Land Revenue Collections for the past year.—

98. I should be wanting in gratitude were I to omit recording my high opinion of the valuable assistance afforded me by Lieutenant Davidson- The merits of this Officer are I believe already already known to Government, and I will only state, that in my opinion the enlarged experience which he has had in the Southern

Southern and Northern Deccan, renders him eminently qualified for superintending the present survey and assessment.—

99- I cannot close this report, without mentioning how deeply I am obliged to the late Mr. Chambers and his successor, the present sub Collector, Mr. Reeves, for the very warm support they have so kindly afforded me, during the progress of the survey.—

Nassick ..... 1st November 1840,

/ Signed / W. E. Goldsmid.
Superintt. Revenue survey and assessment.

*To the Revenue Commissioner No. 2595.

P. S. I beg to state with reference to Mr. Chief Secretary Reid's letter of 8th August last* that this report could not have been written on Foolscap paper, without reducing the scale of the accompanying maps and Diagrams to a size which would take away so much from their clearness as to render them of little use.—

/ Signed / W. E. Goldsmid.
Superintt. Revenue survey and assessment.

Accompaniment No. 1.

Notice to be read out, and explained to all the Inhabitants of

of a Village, by the surveyor on his first arrival, and on his departure.—

Be it known to all you Ryots and Inhabitants of Mouza. I have been sent here by the superintendent Revenue survey, merely for the purpose of measuring and numbering your lands, and the accuracy of my measurements, and returns will be tested by the European Officer in person.—

2. I have nothing to do with or say to the revision of your assessment, I shall not be allowed to even, tender an opinion on the subject.

3. I and the Peon, accompanying me have had strict orders to pay for every thing we may require, during our stay at the Village, at the usual Bazaar rates, if I, the Peon, or my servants, receive any thing gratis, or at lower rates than those obtaining in the Bazaar, we shall be punished by dismission, and also render ourselves liable to fine and imprisonment.—

4. Should, therefore, the District or Village Officers, or the Peons, or my servant or any other person ask you for any provisions, money, or other consideration, in

my name, or in that of any other person employed on or connected with the survey, they will only be endeavouring to cheat you for their own profit.—

5. You must immediately inform me, and also the European Officer when he comes to the Village, of any attempt which may have been made to exact a Nuzzur from you, otherwise you will be only getting yourself into trouble without the chance of being benefitted, as even if I were corrupt and took Nuzzurs, I should only be receiving them without the possibility of being able to do any thing for you in return, as I have nothing to say to, or do with your assessment; neither would my undermeasuring your fields, advantage you as the false survey would sooner or later be discovered by the serkar, and the assessment on the difference of the measurement recovered from you with arrears.—

6. The probability of their endeavouring to revenge themselves on you need not deter you from giving information against the

Fort St. George 1st May 1843.

the district, Village, survey or Hoozoor Officers,
who may attempt to exact money or any other
valuable consideration from you, as they will,
on conviction be removed from Office and
Sultum, and precautions be taken against
them or their friends having any opportunity
of molesting you or your family.—

7- According to Regulation the
Magistrate can reward the person or persons
giving information regarding undue exactions,
with the whole or part of the fine inflicted
on the Culprits.—

We have had read and explained
to us the above notice, and fully understand
its contents. Signed
by all the Inhabitants
of the Village, as well as
people residing beyond its
limits but cultivating its
lands.—

(True Translation)

(Signed) H: E: Goldsmid,
Superintendent Revenue Survey.
and Assessment.

Sir, Ashpeck 1st September 1840.

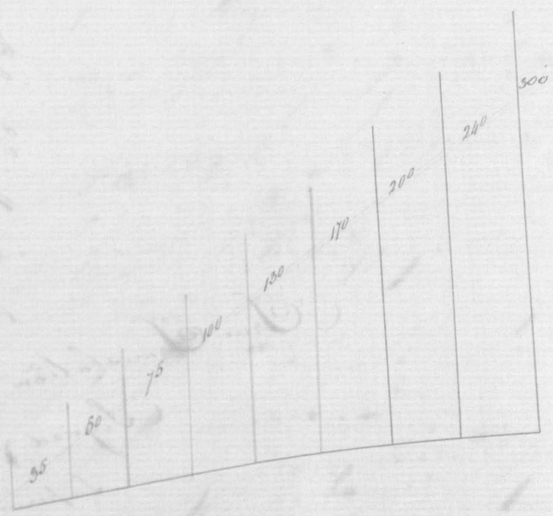
As requested by you I have
the

Fort St. George 1st May 1843.

the honor to submit the following remarks
and suggestions, on the classification of the
Dry Crop and Garden Lands of the Districts,
in which we are engaged.—

2d- It has hitherto been usual in
classing the dry crop land to arrange the soils
into three sorts, or Colours which are subdivided
into three qualities, thus forming in all nine
classes. In Diagram A these classes are
exhibited in the order of their Color the
perpendicular lines being proportional to
their several Capabilities.—

Diagram.- A.-

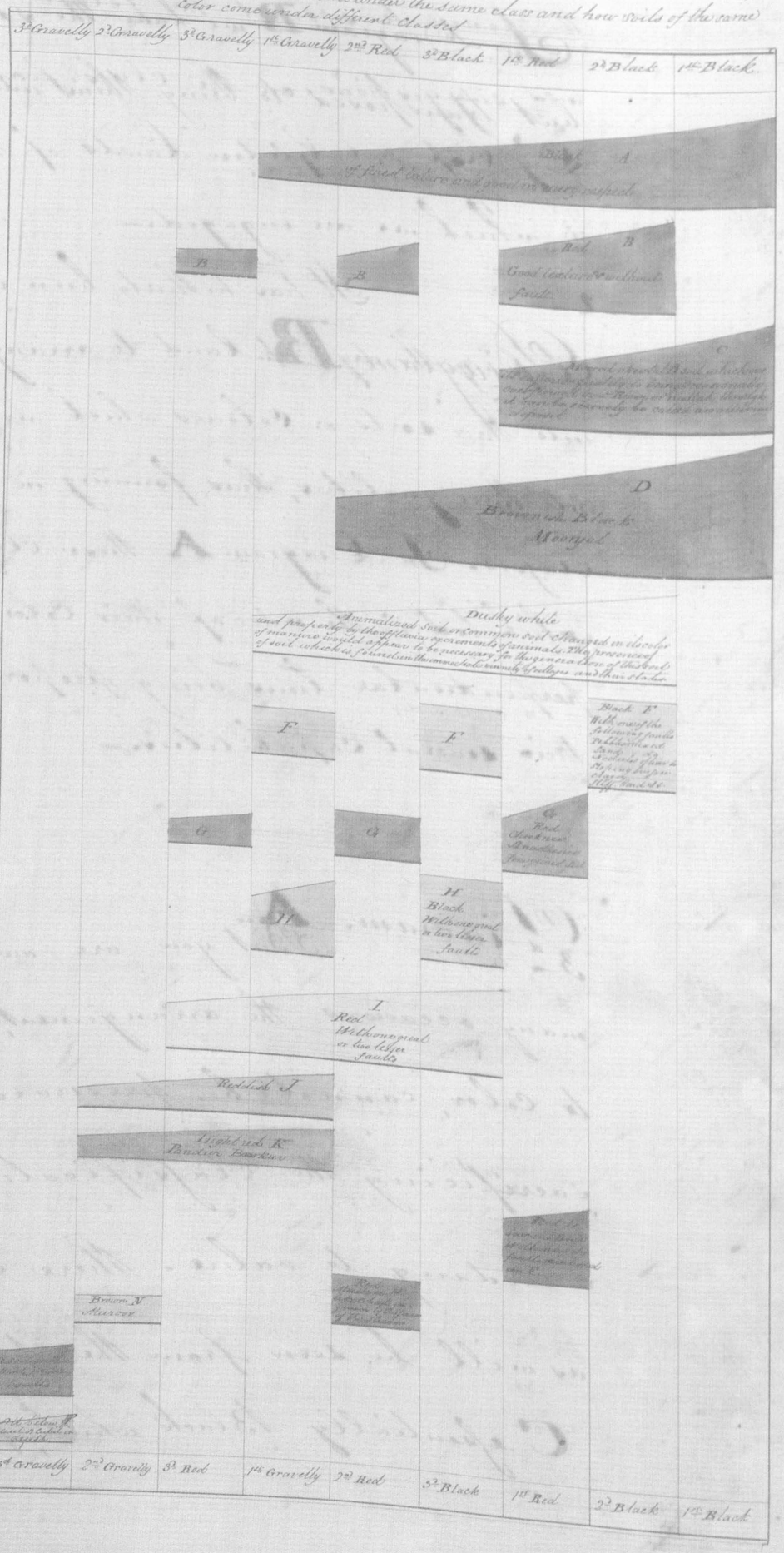


Table

6L27.

Fort St. George 1st May 1843.

Showing how Soils of different colors come under the same class and how Soils of the same color come under different classes

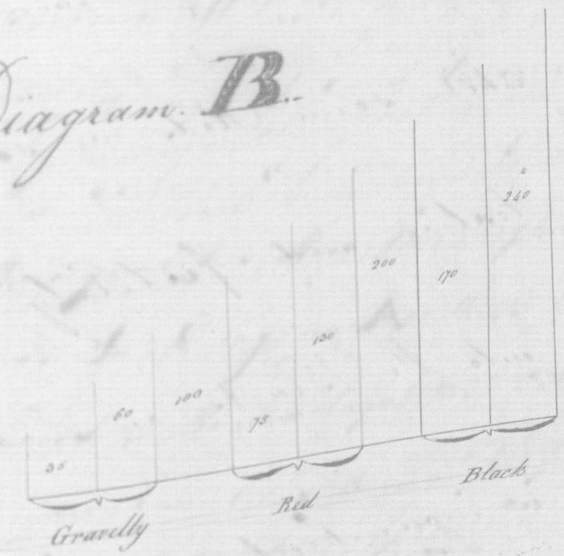


6L28.

Fort St. George 1st May 1843.

In Diagram **B** we have the same lines but transposed to bring them into the order of their value.—

Diagram. B.



But you are aware, that on many occasions the arrangement, according to color, cannot be preserved without sacrificing the classification according to value. There are soils, as will be seen from the opposite Table 3d essentially Black which, from deficiency

deficiency in depth or the presence of deteriorating qualities, have to be entered in the Reds and even in the gravelly while some Reds are so superior in texture and fertility as to intrude into the Blacks- on such occasions it is incumbent on the classifier to make a note explaining the apparent incongruity of a Red soil being entered as a Black, and Black soil as a Red or a Gravelly.—

Were

4 Were these instances of rare occurrence, it would be of little consequence; but they are, and must be so frequent, as in a great measure to vitiate the classification according to Color, and under these circumstances, I think it would be much better to do away with a part of the system, which can only lead to ambiguity and class the soils solely with reference to their values. The following passage from Professor Low's Treatise on Practical agriculture "seems "to bear me out in this opinion. "The "main distinction between soils in prac. "tice, is founded upon their comparative "productiveness, and this is the distinction "which is most important with regard "to mere value- we constantly refer to "soils with reference to their good or bad "quality, without adverting to the particular "circumstances which render them of "good or bad quality; we speak familiarly, for "example of Land worth 30-40 and 50 Shillings "the Acre, without considering whether it "be a fertile clay a fertile sand, or a highly "improved Peat, we speak with reference to its

"its fertility and value alone" of course the color of the soil should be noted by the classifier, in the same manner as at present he records its texture, depth and other peculiarities -

5 With regard to the number of classes, where the descent from the best to the worst soil is so very gradual, it is evident that in order to obtain in very minute classification it would be necessary to have great many classes But to Multiply the Classes is just to multiply the labor, and to increase the labor is to add to the expense, so that a limit to the number of classes, is obviously called for. While in this view, it would be impolitic to have too many classes, in another, it would be injurious to have too few For, where the difference between any two adjoining classes is very great, as must be the case when the number of classes is very limited, the intervening soil is in danger of being over assessed, by being entered into the higher and runs the risk of being too highly assessed by being thrown into the lower -

6 Nine classes have been adopted in the survey now in progress in the Southern Deckan and altho the greater range from value of the worst to that of the best soil in this Sub-Collectorate may seem to call for alteration,

I

I do not think there is any real occasion to increase their number -

7 Supposing nine classes to be fixed upon the next question to which I would invite your attention is, by what steps we should descend on the scale of valuation, from the highest to the lowest class - In other words, if the relative value of the highest and lowest class be determined how shall we fix that of the seven intervening ones? -

8 Were the soils naturally divided into nine distinct classes varying in fertility this arrangement in nature would at once prescribe the steps in our scale of capability But it is otherwise - The gradations by which the superior soils pass into the inferior so far from being distinct are not even observable - In support of this assertion allow me to cite some passages from the works already quoted - "The cohesive soils pass "into the loose by imperceptible gradations, "and hence tho all soils may be termed rich, "or poor stiff or light, they are so in every "degree of fertility and texture" again, "soils "of this class (clayey) as of every other possess "many degrees of natural fertility" again, "Gravels like sands have all the gradations "of quality from fertility to barrenness; also" "though soils are thus distinguished by external characters

"Characters they pass into each other by such gradations
"that it is often difficult to say to what class they
"belong These intermediate soils too are the
"most
"arrows in all Countries"

9 From the above, it would appear, that we have soils of infinite degrees of relative value to arrange into a limited number of classes. The case has its parallel in the arts at Home, and I shall state the instance by way of illustration. The manufacturers of small shot have pellets of innumerable sizes to assort into ten Classes. This they effect by passing the mixed mass thro ten sieves of decreasing aperture - each sieve retains a size the pellets of which seem to the eye, to be perfectly uniform. now it is obvious that, if there be an unusual disparity between the aperture of one sieve, and that of another, which immediately follows, or precedes it, there will at once be a defect in the assortment and the same holds good in the case before us. each class should retain soils of nearly uniform value, and to do this there must be a uniform difference in the value of the classes

10 The first mode of gradation that naturally suggests itself, is that in which the steps are equal. It is exhibited in the first of the

the following Diagrams DEF and G each
* Note 100 value of 1st Class minus 11=89 the value of the 2d Class, and soon
* steps from 100 the highest to 12, the lowest being 11 - with a scale of this kind, the error which arises from having to render the intermediate soils into the Class to which they most approximate, an error inseparable from the system, would be trifling with the rich and extensive with the poor soils, which last from their very poverty are less able to bear it. It will be observed, that although the steps in one sense are equal, each being 11 they vary from 11, to 50 per Cent, when considered with reference to the proportion they individually bear to their Classes. consequently, should the soils intervening between class 8 and 9, be entered by one man in 8, and by another in 9 the rate per acre according to the first, would be double what it is according to the second, while, on the other hand, a difference of one-ninth only would result from entering the intervening soils of 8 or 2, into either of these classes

11 This objection may be met by making the steps of the scale relatively equal, as represented in Diagram E. each step is a certain proportion (in this instance one fourth) of the class from which each descent is made. Thus class 1 being 100 class 2 is

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Diagram D

In which the Steps of Scale are actually equal

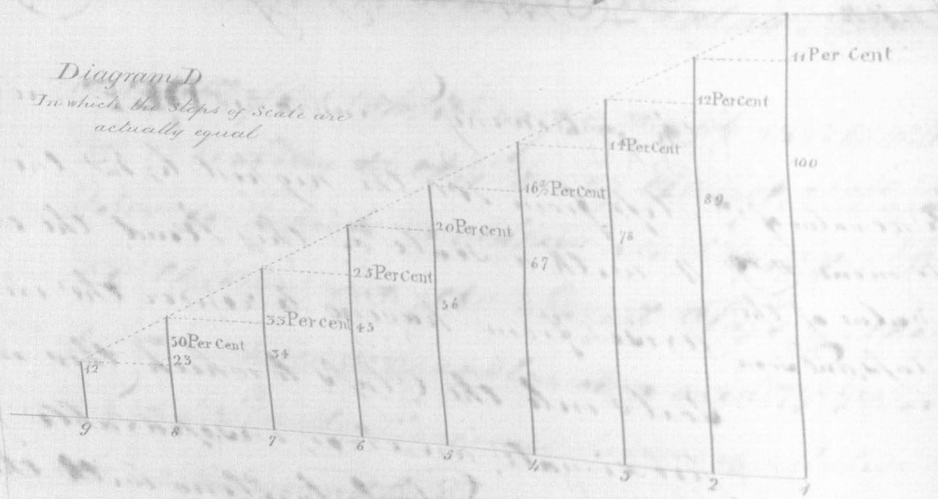


Diagram E

In which Steps of Scale are relatively equal

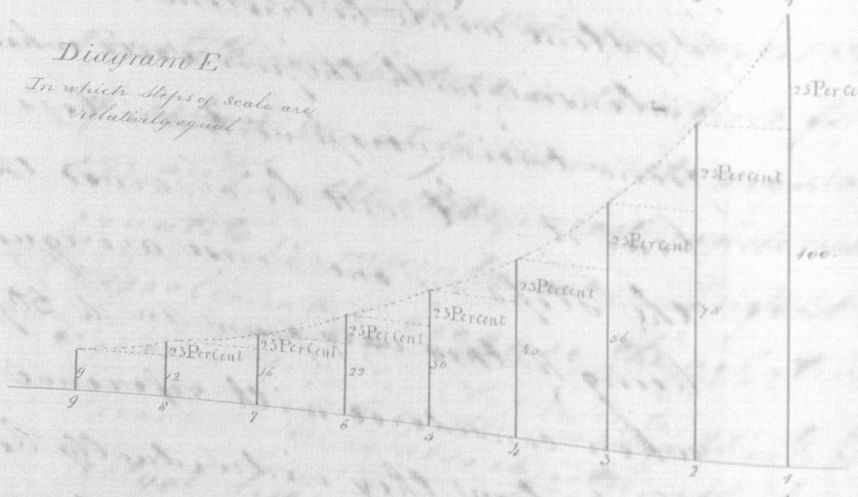


Diagram F

Being a Combination of the Scales exhibited in Diagrams D & E.

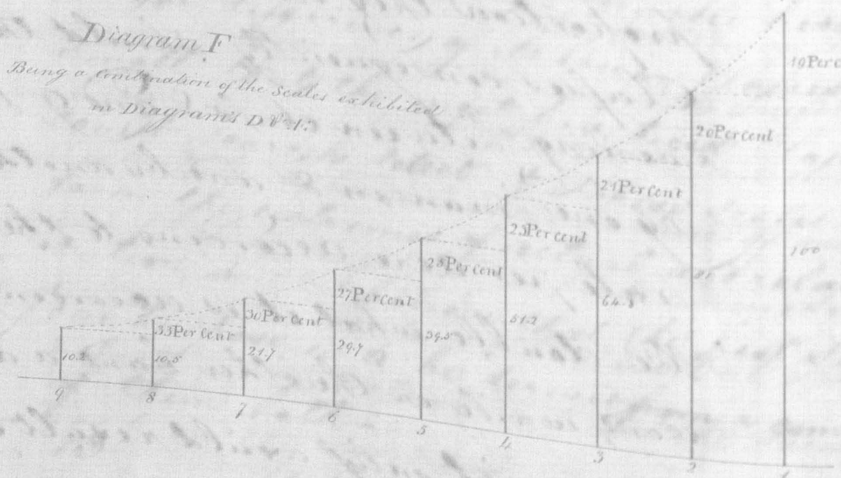
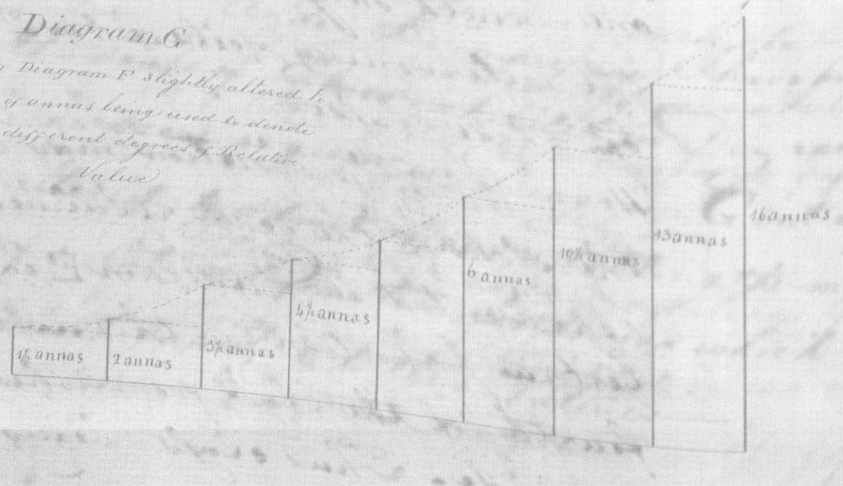


Diagram G

Being Diagram F slightly altered to admit of annas being used to denote the different degrees of Relative Value

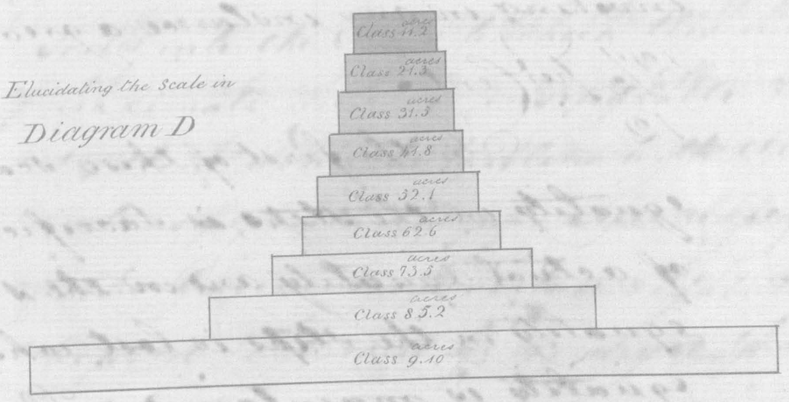


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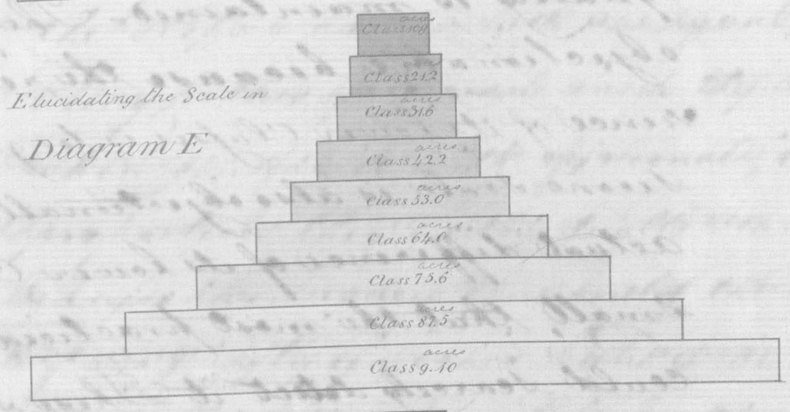
DIAGRAM

Showing by proportionate areas what quantity of land of the higher Classes would according to the foregoing Scales yield the same amount of assessment as 10 acres of the lowest Class

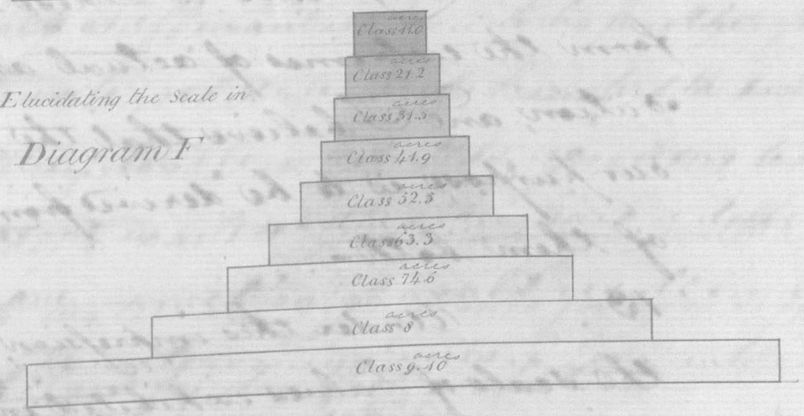
Elucidating the Scale in Diagram D



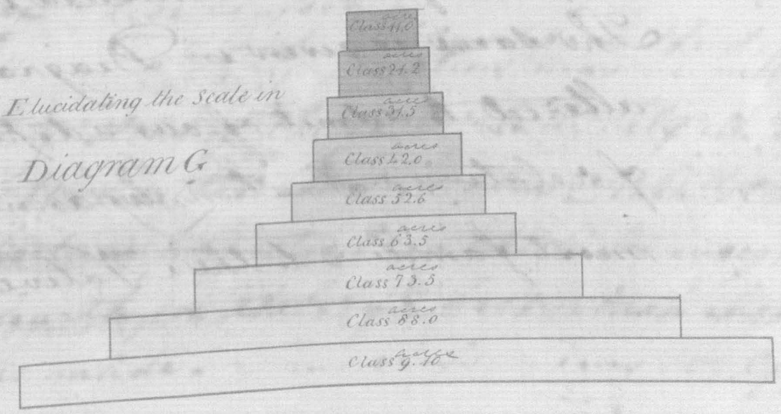
Elucidating the Scale in Diagram E



Elucidating the Scale in Diagram F



Elucidating the Scale in Diagram G



is $100-\frac{100}{4}=75$ Class 3d is $75-\frac{75}{4}=56$ nearly and so on, according to this scale, the intermediate Soils, for which no classes are provided may be thrown into the nearest Class, without involving in any instance a greater error than 12½ per Cent.

12 In the first of these scales relative equality in the steps is sacrificed, for the sake of actual equality, and in the second actual equality in the steps is lost, while relative equality is maintained. The first scale is objectionable because the relative difference of its lower Classes is too great, but the second scale is also objectionable because the actual difference of its lower Classes is so small, that the most practiced Classifier could scarcely detect it. These scales seem to form the extremes of actual and relative gradation, and I believe that the best suited to our purpose, is to be derived from a combination of them both.

13 Under this impression, I have framed the scale of values exhibited in Diagram F. The same is given in Diagram G but slightly altered, to admit of our adopting the method of relative valuation by annas, which is most familiar to the Natives.

J.D.

14 In Classing according to value, the Mot-stud Garden land of these districts, three points require to be attended to, 1st the supply of water 2d. The quality of the soil, and 3d whether there be sufficient Land under the well to admit of the watered portion being allowed to recruit its strength for 1 or 2 years, by a course of dry cropping. The classification of the Garden land is consequently more complex than that of the dry crop Land, in which we have only to consider the productive power of the soil under the same advantages of labor and of climate, whereas, there may be three plots of Garden Land bearing the same value one of which, has a fair supply of water, but a poor soil, and not sufficient extra Land for dry crop Rotation, another of which has a rich soil but is defective in the other qualities, while the third has its disadvantages with respect to water and soil atoned for by a sufficiency of land for dry Crop rotation.

15 And what adds to the difficulty of arriving at a correct system of classification where there are three such distinct and important influences to be weighed and adjusted, is, the fact, that we have no

direct

direct data from which to fix the comparative power of each influence - For example, if a piece of Garden land, enjoying every advantage in point of water soil and extra land for Rotation, be capable of paying a certain Assessment, how shall we determine what portion of that Assessment legitimately bears upon the water, what on the soil, and what on the Rotation - It may be said that the three properties might in each case be considered Collectively, and still lead to an accurate conclusion, but while I grant this, I would beg to observe, that as the estimate of each Garden would then resolve itself into a mental process resulting in a certain value pronounced by the classifier, a degree of obscurity would attend the operation, and where there would be so little matter of fact, and so much more matter of opinion, it would at once be difficult to check the work, and to ensure its uniformity - Besides, if a classifier be able to weigh within his mind the ever varying advantages of water, soil and Rotation and if he can apportion to each its due value, and so form a correct estimate of the

the whole, he must proceed upon some principle - In order that another Classifier may arrive at a similar result, without which there can be no uniformity, he must observe the same principle and before that principle can be enjoined and observed, I need hardly add we must ascertain and announce it -

16 I have already said we have no direct means of fixing the comparative value of the Water, the Soil, and Rotation, but there is an indirect way by which we may arrive at important conclusions; - Suppose there be two wells of equal Capacity, which water each an acre of first class soil, but the one has sufficient land under it to admit of Dry cropping every other year - while the other has not this advantage - If in these instances the Capability of paying Assessment, as ascertained by consulting baghayet Cultivators and from general enquiries during the progress of the Survey, be in the proportion of 7 to 6 respectively, 6 will be the combined value of the water and the soil, and one the Comparative value of one years Rotation - Following this principle with regard to the

water

water and the soil, I have prepared a Table of relative values, composed of five classes which I think will be found sufficiently correct for all practical purposes — Before referring to the Table and its explanatory-Diagram it will be proper to make the following observations —

17 1st With respect to the supply of water instead of classing the Wells relatively and 1st Class, 2d Class, 3d Class, 8ca I have considered it better that a number of acres be allotted to each well according to its capability — This method is simple; besides being familiar to the Cultivators who are themselves in the habit of thus estimating the capability of their wells consequently their opinion tho received with caution, is always to be obtained, and served at any rate, as a check against over valuation —

18 Perhaps no part of the Classifiers duty is more difficult than that of estimating the supply of water afforded by the different well - He must consider the depth and Diameter of the well, the Capacity of its springs, the quality of its water, and so many other

other circumstances, that it seems to me impossible to lay down fixed rules of valuation. Having accompanied one of our best Surveyors to a great proportion of the Villages whose Garden Lands have been Surveyed, I trust, I have gained sufficient experience on this head to enable me to keep up an efficient check upon the work —

19 2d As regards the soil, I have thought three classes quite sufficient, because the constant application of manure, and the continued irrigation to which Garden land is necessarily subjected, tend greatly to equalize the properties of soils whose productive powers, would be widely different —

20 The 1st Class of Garden soil includes those descriptions which in Jerayet would be entered as 1st and 2d; the 2d Class comprises the 3d and 4th Classes of Jerayet, and any of the remaining Jerayet Classes, when found in Garden Land are entered in the 3d Class —

21 3d The Rotation I have classed under 3 heads 1st where there is sufficient extra land under the well to admit of the watered portion being relieved after one year of irrigation by two or more years of Dry cropping

2d

2nd where there is only sufficient extra land to admit of one year of Dry Cropping after one year of irrigation, and 3d where the land is so limited as to be under constant irrigation-

22 The truth of the Turums' returns as to the quality of the soil and sufficiency or otherwise of extra land for Rotation, admits of immediate and satisfactory proof, by examination on the spot-

23. The information collected by the Turrum on the above three heads, namely, supply of water, quality of the soil, and sufficiency of land for Rotation, is most fully detailed in his returns, and from those returns a tabular statement is prepared after the following form, statement, descriptive of the supply of Water, Quality of the soil, and sufficiency of land for Dry Crop Rotation, in each mofussil number of the Village of

Number	Name of Possessor	Number in which the wells is so situated-	Number of acres assigned to the well	Sufficiency of land for Rotation of Dry cropping	Class of the soil of the number in which Rotation land included is subject to irrigation	Raised in value by occasional visitance from a Pat-
15	A	15	4	2 or more years	First	
16	B	14	4	1 year.	First	
20	C	13	4	2 or more years	Second.	
22	D	22	4	none.	First	
24	E	24	4	1 Year	Second	
25	F	25	4	2 or more years	Third.	1/8
26	G	26	4	1 year	Third.	
29	H	29	4	none	Second	
30	I	30	4	none	Third.	

I have

24- I have supposed 4 acres to be the quantity of land assigned to each of the wells in these nine examples, which embrace all the varieties derivable from three kinds of soil and three degrees of sufficiency for Rotation-

25 In Diagram H I have exhibited what I consider to be the relative value (per acre assigned to the well) of these nine varieties- In figure 1 they are arranged so as to shew how the value is affected by the three kinds of soil, the degrees of sufficiency of land for Rotation being in each instance the same- The descent in value caused by the difference of the 3 Classes of soil, it will be observed is uniform- In figure 2 the varieties and

and values are the same, but the arrangement is altered, to show how the value is effected by the different degrees of sufficiency for Rotation the classes of soil being in each instance the same. Here again it will be observed, that the descent in value, caused by the three degrees of Rotation is uniform In figure 3 the same nine varieties are arranged in the order of their relative values, which is the order in which they present themselves in the foregoing Statement.

26. By combining into one, such as approximate, and in one instance too which are equal in value I have reduced the nine varieties to five Classes

as

DIAGRAM H

FIGURE 1



FIGURE 2

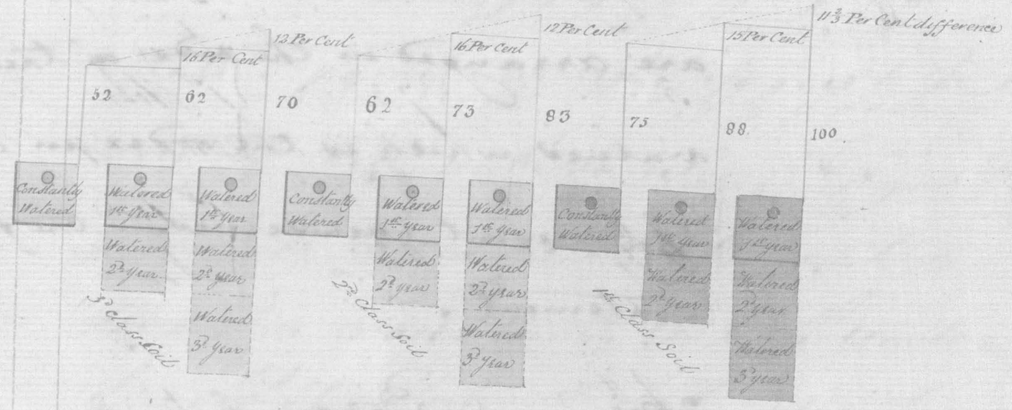


FIGURE 3



as shewn in the following Table—

Table shewth how the 9 varieties are distributed into 5 Classes, and giving the Relative value of these Classes.—

Classes	Relative value assuming 100 as the value of the 1st Class.	Sufficiency of Extra Land for Dry Cropping Rotation	Class of Soil
1st	100	2 or more years	First
2nd	85	1st Year	First
		2 or more years	Second
3rd	73	None	First
		1st Year	Second
		2 or more years	Third
4th	62	1st Year	Third
		None	Second
5th	52	None	Third

27th On perusing the nine varieties set in the Statement to the Table of values it will be found, that No. 15 belongs to the 1st Class, No. 19 and 20 to the 2nd No. 22 24 and 25 to the 3rd No. 29 and 29 to the 4th and No. 30 to the 5th Class—

28th In moistal cultivation, the quantity of land

land irrigated being in a great measure regulated by the capacity of each well the land under one well receives proportionably as good a supply of water as double or treble the quantity of land under another well or treble Capacity so that to assign a certain number of equally watered acres to each well, is in accordance with the "poarwat" or System of moistal cultivation prevailing in these Districts. But the same method cannot be pursued with regard to the Potstul cultivation, because from natural causes, the supply of water to lands lying near the Bandarah is more abundant than to such as lie remote, and the surface watered is not, as in the case of moistal, proportional to the supply. For these reasons, I have found it necessary to class the supply of water of Potstul Cultivation instead of assigning a certain number of acres according to the supply as in moistal.—

29 The Potstul and moistal, differ in another important point which is that in the former there is no System of Rotation of Dry Cropping

30 " It would appear then that

6449. Fort St. George 1st May 1843.

that in fixing the Istehul Rates we have only two points to consider, namely the supply of water, and the quality of the soil. The supply of water I have arranged into six classes the soil into three, corresponding with those of mutshul six clapses of water and three of soil form by combination, eighteen varieties as exhibited in the following Diagram.—

SUPPLY OF WATER

Quality of the Soil	1st Class	2nd Class	3rd Class	4th Class	5th Class	6th Class
1st Class	100	75	60	55	47	40
2nd Class	87	68	56	50	44	37
3rd Class	75	56	50	44	37	37

3dly The numbers represent the relative value I have assigned to each variety, and by combining into one such as approximate in value, I have reduced the eighteen varieties to twelve classes.

4th Returns and Statements for the Istehul are made out after Forms nearly similar to those of the Mutshul.—

I Signed I P. Davidson
Lieutenant Assistant Superintendent
Trigonometrical Revenue Survey.

To H. E. Goldsmid Esqre
Superintendent Trigonometrical Revenue Survey

6450. Fort St. George 1st May 1843.

No. 229 of 1841.

Territorial Departt.
Revenue.

To. L. R. Reid Esquire
Chief Secretary.
Bombay.

Sir,

I have the honor to acknowledge the receipt of your letter No. 3302 of the 27th October last, forwarding a copy Mr. Junior Secretary Halliday's letter, No. 137 of the 17th of August, and its accompaniments, and requesting that after consulting with Mr. Goldsmid and Lieutenant Wingate, I would submit my opinion on the questions raised by the Government of India to consider and report whether a system of wapping every Village could not be engrafted on the present operations, and to procure from Lieutenant Wingate a succinct account of the manner in which the Survey is conducted with a description of the actual operations in any one Village as a specimen.—

2do I take this opportunity of resuming the subject of my letter No. 1587 of the 29th August 1839 it will be in Government recollection that I was favored under date

date the 15th of the same month with copy of a letter from the Honorable Court dated the 19th of April preceding communicating its sentiments respecting the new Survey and assessment now in progress in the Deccan and directed to state whether I would recommend an application being made for copies of such documents connected with the survey in the North Western Provinces as the Right Honorable the Governor General might consider would be useful to this Government.

3d. The despatch of the Honorable Court it will be recollected, after approving of the decision of this Government in setting aside Mr. Pringle's survey and assessment, as the basis of the General Revenue Settlements expressed a wish to have a some what more precise account of the exact means by which it was proposed to regulate the assessment which was to be substituted for that set aside, indicated various points on which the information before it, as regarded this part of the question was defective and desired that if the work were not proceeding in as satisfactory a manner as this Government could

could desire the Government of India should be applied to for such information regarding the survey and assessment now in progress in the North Western Provinces as might be considered calculated to throw light on the general question of the revision of assessment, and guide us to a more effectual course of proceeding for the purpose of obtaining a just and equitable assessment.

No. 1587 of the 29th August 1839.

4th. In my reply to your letter I expressed a hope that the correspondence to which I referred, and which must have reached the Honorable Court subsequent to the despatch of their letter in question, would have, in a great measure, satisfied their doubts, and cleared up the obscurity in which many of the points they referred to were involved, and suggested that the Government of India should be requested to furnish Copies of any documents tending to explain the principles and mode of operation followed in the North Western Provinces, not because I saw any "reason to apprehend that the work" in the Deccan "was not proceeding

proceeding in the satisfactory manner anticipated" but because all information regarding similar operations in other parts of the Country could not but be useful to the officers employed in the Deccan.

5th A great number of documents of the nature indicated were received from the Government of India, forwarded to me with your letter of the 10th February 1840, and referred by me to Messrs. Goldsmid and Wingate, with a request that they would favor me with their opinions as to the expediency of adopting any measures forming a part of the system followed in the North Western Provinces which they (Messrs. Goldsmid and Wingate) might deem calculated to improve the plan of operations for the survey and assessment of the Deccan.

No. 509.

6th Those gentlemen have accordingly drawn up a joint Report which I have now the honor to submit, together with a separate letter from Lieutenant Wingate, containing the information which in your letter of the 27th Octo last

No. 1540 of December 16th with my letter No. 54 of the 8th January 1841.

last I was desired to call on him to furnish. Mr. Goldsmid's letter on the same subject has been already submitted to Government, as referring principally to the proposed survey of the Southern Mahratta Country, and containing propositions which, if complied with, it was necessary should be considered and decided on without delay, and the greater part of his Report, on the survey and assessment of two Turufs of Talooka Chandore, forwarded with my letter No. 52 of the 8th Ultimo, might with propriety have accompanied the letters now forwarded and will be frequently referred to as containing a very full and able general exposition of the objects and mode of proceeding in the Survey of the Nasick Sub Collectorate.

7th A perusal of the documents just enumerated will I have little doubt, afford equal satisfaction to the Governments in this Country and the Home authorities, as explaining many parts of the system pursued in the Deccan which were before involved in obscurity shewing that some of the most valuable parts of the system pursued in the North Western Provinces,

Provinces, already form part of the plan of operations in the Deccan, and that, where the two methods differ that pursued in the Deccan has been adopted, in consequence of local peculiarities, which as now explained, will I confidently anticipate, be allowed to form good grounds for considering the System preferred for the Deccan, the best adapted to the peculiarities of that province. A perusal of the documents now forwarded will further, I have little doubt, give additional strength to Governments confidence in the admirable qualifications of the agents it has selected to carry its designs into execution.-

8th The objections of the Honorable Court to the plan, which it was at first proposed to follow, in revising the Surveys and assessment of the Deccan were the want of any clearly defined mode of proceeding, which promised sufficient security for the correctness of the assessment. No principle, it was observed, was laid down to guide Officers in the selection of any particular mode of Settlement and the amount of assessment was left too much dependant on the discretion of the Settling Officer without

Vide the 6th and following paras of their letter above alluded to.

without any means of checking or correcting it except by a re-examination of the land itself, by another Officer, not inferior in qualification to the first.-

9th The uncertainty as regards the mode of Settlement, had, as already observed been in great part removed, previous to the receipt of the Honorable Court's despatch as explained in the letters from Government, referred to in the margin, the uncertainty as regards the amount of assessment will be explained in considering the questions raised by the Government of India in their letter of the 17th August last to which I would now beg to refer.-

No. 1013 March 17th 1843
" May 14th "
2732 July 19th "
4739 Dec. 31st "

10th The greater part of the letter in question relates to the proposed survey and assessment of the Southern Mahratta Country, on which, as the Province in question is not within my range, it is unnecessary for me here to remark. On such parts of the letter and its accompaniments as refer to the Surveys now in progress in the Deccan, I propose pointing out those parts of the documents enumerated in Para 6th which contain the information required, and which, as far as a description

of

of the mode of operations goes, appear to me sufficiently full and accurate to preclude the necessity of any additional remarks of my own. In following this Course I shall have to state my reasons for recommending the adoption or rejection of the system pursued in the North Western Provinces, where it differs from that followed in the Deccan and thus comply with the first requisition of your letter under reply. Viz.n to submit my opinion on the question raised by the Government of India, without traversing step by step the same ground as that gone over by Messrs. Goldsmid and Wingate in their necessarily voluminous Reports.

Objects of the Survey and assessment in the Deccan.

11th. The objects of the operations which those Officers are employed in superintending are pretty nearly the same as those of the North Western Provinces as described in the Governor General's letter except that their agency has hitherto been made comparatively little use of in re-dividing and re-modelling the various divisions of the Country, with a view of rendering the several districts compact and

(a) para. 4th. of the Right Honorable the Governor General's letter to the Honorable Court No. 3 of August 18th 1838.

and equal, and to "insure the coincidence" of the jurisdictions of the several "functionaries "in the different departments of the administration" as no necessity for any extensive alterations of such a nature has ever, I believe, been complained of. The same may be said of alterations in the Public Establishments, with a view of better adapting them to the ascertained extent, population and wealth, of the various districts. Some alterations of this kind as well as in remodelling the divisions of districts Vca. have been made, at the suggestion of the Officers employed in the survey and assessment, but the necessity for much reformation in the points indicated, has never, that I am aware of, been shown to be great, and it therefore forms no prominent part of the objects of the survey and assessment.

Survey. Para. 5 of the Governor General's letter.

12th. "An accurate survey of the land" with a specification of the quantity "barren and culturable" and a classification of the latter, are here, as in the North Western Provinces, necessary steps towards the attainment of the objects proposed. To ascertain and record the relative proportion of

of Culturable and Cultivated land is here-
from the nature of the prevailing tenures
a necessarily annual operation, and the
scale of Classes of soil tho in principle
that which is perfectly familiar to the people,
is of Course, more systematic.-

Measurements- 13th In the Survey operations
under Lieutenant Wingate in the Poona Col-
=lectorate and those districts of Sholapoor
which belonged to the old Sub Collectorate,
the duty of the Surveying Officers, as far as
the measurements are concerned is confirmed
to testing and Correcting those of Mr.
Pringle's survey which have been there
acted on since its completion. In the other
districts of Sholapoor, and in the Survey
under Mr. Goldsmid's charge all the mea-
=surements are made de novo. for though
parts of the Nasick districts were survey-
=ed by Mr. Pringle, his survey was never
acted on, and its correction would conse-
=quently at this distance of time have
entailed more trouble than an entirely new
survey- Both in the Northern and the South-
Classification- =ern Deccan the Classification is entirely
new, that of Mr. Pringle's where it existed,
having

having been found generally too faulty to admit
of correction.-

Governor-General's letter Para 6 & 16- 14th The first step preparatory
to a survey in the North Western Provinces
appears to be in accurate adjudication
and demarcation of the Boundaries of every
Village by the Revenue Officers.-

Demarcation of Village Boundaries- 15th While the survey operations
in the Deccan were confined to districts which
had been once before surveyed by Mr. Pringle,
and where from that and other causes, the cases
of disputed boundary were comparatively few
and unimportant, the necessity for any distinct
class of operations, having for their object the
Demarcation of Village boundaries, was
never very strongly felt, and while the
provisions of the Regulation for ad-
=judicating disputed boundaries were so
cumbrous as to bar their being applied
in ordinary cases, the cases themselves
were seldom of sufficient importance to
justify an application for an alteration
of the law- when however the Survey was
extended to districts which had not pre-
=viously been the theatre of any operations
of the kind, the case was found to be
different,

different, and the want of some means of deciding and marking the Village boundaries in a more expeditious and effectual manner than was practicable under existing Regulations, was so severely felt that Lieutenant Wingate gave it as his opinion that, without it, the operations of the Survey must be Comparatively useless. The subject has been discussed at considerable length, in the correspondence which preceded my letter No. 147 of the 29th Ultimo, in which I submitted a Draft of an act for marking Village boundaries, and deciding such as were disputed founded in a great measure on the System which appears to be in force in the North Western Provinces, the manifold advantages of which, as detailed in the Governor Generals letter to the Honorable Court are sufficiently evident. With the assistance of an enactment such as that proposed, the Officers of the Deccan survey will be enabled to assimilate this branch of their system very closely to that followed in the North Western Provinces.

Scientific circuit survey of Village Boundaries

16th The next step in the System followed in the North Western Provinces, appears

Governor Generals letter paras 17. & 26 Mr. Private Secretary Colvin's note paras 4 & 5 & 8.

appears to be scientific survey of the boundaries and areas of every Village, shewing in a general way the principal variations of Soil and Surface.

17th The objects of this survey are, apparently chiefly of a Geographical and Topographical Nature. It does not appear that beyond a correct protraction of the Village area, and of the more prominent features of the Country, much correctness is aimed at; as Mr. Colvin states that "as the measurements" (of the fields of every Village by the native ameens under the general Superintendence of the Scientific surveyor) "are not subjected to any check excepting as to the Total area, and the extent of its principal Subdivisions, by the professional survey, it is said that this part "of the work is often of little value. and "that these interior Village or field measurements have in fact, to be done afresh "at a time to be explained in the sequel, "by the Collectors Establishments." I should infer indeed from paras 20 & 25 of the Governor Generals letter that it was in contemplation to omit altogether at this stage

stage of the process, the delineation of any but the very prominent and permanent interior features of the Village, and that the scientific survey now only lays down the boundary of the Village, and the chief Geographical features.-

18th To this the 1st or Scientific Circuit Survey of Village boundaries there is nothing analogous in the surveys on this side of India, and it appears to have been from the want of it that the Government of India has been led to express its surprize "to find that the operations are so conducted as to be absolutely of no value for Geographical or Topographical purposes, and it is to be feared of little more than temporary and doubtful utility even merely Revenue purposes."

Not requisite for Revenue purposes in the Deccan.

19th Before adverting to the question raised regarding value or otherwise of the data Collected by the Deccan surveys, for Topographical and Geographical purposes, I would beg to remind Government that all the districts in which Revenue surveys are now going on, in the

Deccan, have been long since surveyed by the Officers formerly under the Superintendence of Major Jopp and maps have been compiled one or more Copies of which are, I believe, in the Office of every Collector. These maps show the Villages, hamlets, nullahs, Rivers, roads, and all the considerable inequalities of surface, with great minuteness. what greater detail, or difference in the scale of the maps, might be necessary for scientific purposes I am not competent to judge. possibly, if the existing maps are deficient in these respects, others might be compiled from the same materials from which, I have always understood, maps might be drawn, on a scale very much larger than those in use in the Collectors Offices. the scale of which is, I believe four (4) inches to a mile, of these latter. however, I can speak with safety that they are amply sufficient for every purpose for which a Collector can desire a map, which does not show the divisions into fields and to effect all the purposes stated in the Governor Generals letter to the Honorable Court,

Para 18.

as

as among the objects of the Professional survey Viz.t To serve, as it were as an index to the native Village maps- to shew at once the position of a Village, its proximity to the market, facilities of Communication, and the tract in which it lies, which may be marked by peculiarity of Soil, scarce or abundant means of irrigation or other circumstances which are found by experience to affect tracts of Country or groups of Villages.-

The supply of Topographical or Geographical data no part of the original plan of the Revenue Survey.

20th

But even if it were otherwise and there were no such maps of any use as Geographical or topographical documents, I confess I cannot think that it could be charged as a fault in the Deccan Surveys that they did not supply the deficiency- they were undertaken solely at the instigation of Revenue Officers, with no other end in view but that of furnishing Revenue surveys- and up to the present time, the Collection and record of geographical and topographical data, was never proposed as even a Collateral object.

Still

Nevertheless even for such purposes the information Collected by the Revenue surveys is of considerable value.

21st

Still however, though in drawing them out no particular reference was had to the scientific objects alluded to by the Government of India, the information collected, and the Village maps made out by the Deccan Revenue surveys, must be, I should conceive, of considerable value for topographical purposes and with one of Major Jopp's maps as a general index and the Village maps drawn out by the native Establishments in the manner hereinafter to be stated (and a specimen of which will be among the accompaniments) I own I am at a loss to know what further can be required for any present practical purpose.

Accompaniment to the Joint Report No.1.

However that may be, I would beg Government's attention to the opinion expressed by both Mr. Goldsmid and Lieutenant Wingate, that, for Revenue purposes a scientific circuit survey of Village boundaries, as a preliminary to the present operations, could save no part of the labor and expense of the latter nor add any thing to their value; they could prove no check on fraudulent mismeasurements in a detailed field survey; since, whatever might be the error in individual fields- the field measurer

measurer could never find any difficulty in making the Total of any large area (to the measurements of which the operations of scientific survey must necessarily be confined) correspond with that brought out by themselves.-

In the Deccan the Expediency or otherwise of a scientific Survey of Village Boundaries not a Revenue Question.-

22d. I would beg therefore, to state my full concurrence in the opinion expressed by Messrs. Goldsmid and Wingate, that the expediency or otherwise of grafting on the present operations a professional survey of Village boundaries, similar to that of the North Western Provinces, should be considered solely with regard to its necessity for topographical and other scientific purposes; as it would add enormously to the expense, without in any degree adding to the value of the Revenue survey as such and should its execution, when considered on such grounds be deemed advisable, I would beg Governments attention to the opinion expressed by Lieutenant Wingate, that as its previous execution would not have saved one rupee of the expense or a single detail of the present Revenue survey so no alteration in the system of the latter would

para 9.

have saved any of the labor or expense incident on a scientific survey of Village boundaries.-

Pcs. Paras 7 @ 9 of Lieutenant Wingate's letter of 9 December 30th Paras 49 @ 51 of the Joint Report of Messrs Goldsmid and Wingate and paras 6 and 7 of Mr. Goldsmid's Report of the 16th of December forwarded with my letter No 52 of the 8th Ultimo.-

For further details on this 23d. point one of the most important raised by the Government of India on the present occasion. I would beg to refer to the parts of the correspondence now forwarded, which were specified in the margin.-

Governor Generals letter para 32 & 33 Mr. Colvin's note paras 6 @ 10 and 2 @ 3.-

The next step in the system 24th pursued in the North Western Provinces appears to be the transfer of the results of his labors by the scientific surveys into the hands of the settling Officers and before shewing by what means the necessary maps and returns for the foundation of an equitable assessment are obtained in the Deccan, I would say a few words on the objections to entrusting the survey and assessment to one and the same class of Officers. The disadvantages of such a combination of duties are pointed out in Mr. Colvins note, Viz.t. a tendency to fix the demand of Revenue too much upon speculative and uncertain grounds, and consequent over assessment.-

Question as to the necessity of entrusting the Survey and Assessment to different Officers.-

Paras 2 & 3.

The means which are here 25th taken to guard against this result, which is

is justly termed the worst which can follow any attempt to assessment will be pointed out when we come to consider the mode in which the assessment is fixed. I will here only explain why I do not apprehend any such consequence from entrusting the two operations to the same agent, in the survey under Lieutenant Wingate.-

26th

It will be in Government recollection that at the commencement of the revision of Mr. Pringle's survey the system followed in the North Western Provinces was so far acted on that Lieutenants Wingate and Nash were sent as survey Officers under the general superintendence of Mr. Goldsmid, by whom the Settlements were to be made. When the latter Officer quitted the superintendence of the work, in that part of the Deccan, Lieutenant Wingate was selected to succeed him not from any insensibility to the general advantages of having the 2 duties of Surveyor and Settlement Officer, conducted by separate individuals, but from the very peculiar qualifications which Lieutenant Wingate had manifested as a practical

Revenue

Revenue Officer the intimate acquaintance he had obtained with the districts to be surveyed and with the views and plans of Mr. Goldsmid all which circumstances, I believe, led Government to the conclusion that no one was better fitted to carry on the latter Gentleman's duty as Settlement Officer, than Lieutenant Wingate. How far this conclusion has been justified by the mode in which Lieutenant Wingate has discharged the duty entrusted to him, I need hardly stop to point out. Government having so decidedly expressed its approbation, at almost every step of his proceeding but I may be allowed to remark that the result has certainly not been over assessment as far as we can at present judge. the only fault that any of the local Revenue Officers have found, or rather expressed their apprehension of, has been that the assessment was too low had this apprehension been well founded, it might have been an instance of the kind alluded to by Mr. Colvin where Government did not get the whole of its fair Revenue, and would, as he justly remarks have been over balanced by the prospect of escaping the

Contrary

para 8

-contrary and greater evil- but wherever as in the Case in question, further enquiry shewed that the effect of the reduction in the nominal assessment had been to give such an impulse to agricultural industry and so to extent Cultivation, that the sacrifice of Revenue was merely temporary, and that some times before more than a single season had elapsed, Government derived from the district an actually larger Revenue than the average of their former Collections paid without the slightest difficulty or distress, it became evident that the fear of Government having suffered even a temporary loss in extending relief to the overtaxed cultivators was groundless on this point I would beg more particularly to refer to the parts of Mr. Goldsmid and Lieutenant Wingate's letter noted in the Margin, and to almost every para of their Joint Report and will only further remark 1st that the practice followed here of requiring all the survey Reports and proportions regarding the assessment to be forwarded through the Collector, secures a sufficient check against over assessment provided the Collector be even less qualified for his situation, than would

para 4 of Lieutenant Wingates letter of the 30th December and para 3d of Mr. Goldsmid of the 16th idem forwarded with my letter No. 54 of the 8th Ultimo

would be required, if he were to be made, as it appears he frequently is in the North Western Provinces, the Settlement Officer and 2dly that the survey under Lieutenant Wingate is the only one in which the 2 duties of survey and Settlement Officer are combined, and that whenever the state of the public service may admit of an addition to the Numbers of his assistants so as to make his duties as superintendent and Settlement Officer more onerous and his services as a surveyor less necessary to the completion of the work within a reasonable period there can be no difficulty in confining his attention exclusively to the former class of his duties, by placing the surveying and assessing Establishment, now under his immediate control under that of one of his assistants. In the Nassick survey as Government is well aware the survey is conducted by Officers under Mr. Goldsmid, whose duties are those of superintendent and settlement Officer and in his plan for a survey of the Southern Mahratta Country submitted with his letter dated the 16th December last he proposed that the 2 branches should be kept perfectly distinct.-

It is unnecessary that I 27th should enter into any lengthened detail to shew how

Governor Genl's letter from 32 to Mr. Cohens note para 4

Preparation of Village maps measurement and mode of testing &c.

how the maps and other documents which are to furnish the data for the Settlement, and which would in the Northern Western Provinces be in part prepared by the Professional survey are provided in the Deccan. As the sketch of the operations of their Establishment given by Messrs. Goldsmid and Lieutenant Wingate in those parts of their property noticed in the margin, will explain, better than any abridgment I could offer, the whole course of operations the provision of good field boundaries - the measurement of the individuals fields and the mode in which those measurements are recorded - the plotting each field roughly in the field book and the subsequent transfer of it to its proper place in the Village map, and more especially the mode in which a certain portion of the work, in every Village, is tested by the European Officer, in a way to render ascertain as possible the detection of any error which may have been Committed.-

Lieutenant Wingate

Reports of December 30th paras 17 & 21 Joint Report Para 48 Mr. Goldsmids Report of December 16th para 2nd & no Chandoor para 39 & 40 (this is the report forwarded with my letter No. 49 of the 9th January)

28th I would beg however not to be understood from the observations contained in paras 24th & 26th as expressing an opinion that it is at all desirable to entrust the Superintendence of the survey and duty of making the

the

J. P. B.

the Settlements to different Officers. It undoubtedly is desirable that the Settlement Officer should not be burdened with the immediate superintendence of any of the native surveying and classifying Establishments, but I would certainly recommend that the Survey Department should be subjected to the control of the Officer entrusted with the Settlements as by no other arrangements, can we ensure that the Survey Establishments should procure the information required of the kind, and in the shape, most useful for the Settlement Officers. In the Broach and Guzerat Survey we have an example of the evils of a contrary mode of proceeding. Though the scientific part of the work was most ably executed, and the statistical and other information collected, most minute and extensive: it is to this day comparatively useless owing to the operations having been conducted without any reference to a connexion with the local Revenue Officers, so that the objects of supplying the wants of the

latter,

latter by forming a foundation for fu:
-ture Revenue Settlements was frequently
lost sight of. This could not have been
the case had the Officers like those of
the Deccan Survey been constantly re:
-minded that the end and object of their labours
was to propose a new assesment and that
they must be prepared not only to
defend their propositions in theory, but
submit them to the test of being im:
-mediately put in practice. Nor indeed
does the course I have recommended seem at
variance with that followed in the North
Western Provinces where, though the
scientific survey seems to supply many of
the data of a more general description, which
are made use of by the settlement Officers, all
the measurements &c. which are more
immediately used in the settlements are
either made or tested by the establishments
under their own immediate superintendence
29th.

As this is a branch of the
work the correctness or otherwise of which
admits of being at once correctly tested I
would beg Governments particular attent:
-tion to paras 50 and 51 note 2 of Mr Goldsmids
Report

Report on Chandore, as a specimen of the
extent and nature of the errors detected
respectively by the European and Native
testers of the measurements and would
remark that though it is, of course, within
the bounds of possibility that an error
may remain undetected by either of these
successive tests, the probability of its being
so, is reduced as low as appears
practically possible and that the system
of subjecting a certain fixed portion
of the measurements of every Village to such
a strict revision that portion being
selected in a manner which makes
it impossible to say what particular
fields will be re-examined must render
any thing like systematic wilful fraud
almost impracticable, by increasing so greatly
the likelihood of its being detected.

30. Before quitting the subject
of the measurements, I would again beg that
it may be borne in mind that, in all the
districts of the old Principal Collectorate of
Poona to which Lieutenant Wingates operations
have been hitherto chiefly confined, the measurements of

Mr.

Mr. Pringle's survey have been in General adopted, and that in this part of the work the duty of Lieutenant Wingate's Establishment has been chiefly confined to testing and where necessary, correcting the measurements as already made and recorded by Mr. Pringle's survey.—

31. The next step to classify the land which is effected in the manner described at length in those parts of the annexed documents mentioned in the margin, I would particularly beg attention to Lieutenant Davidson's memorandum on this subject (which forms an appendix to Mr. Goldsmid's Chandore Report) as a very clear explanation of a process, sufficiently simple in itself, but which, from a general discription, might be supposed to be some-what complicated and intricate, and also to 9th & 14th paras of Goldsmid's and Wingate's Joint Report, which are chiefly intended to show that the objections taken by the Board of Revenue for

Classification
Paras 62 and 76 of Mr. Goldsmid's Report on Chandore of the 1st November 1840 No. 136 and the Memorandum from Lieutenant Davidson appended to it paras 20 & 22 of Lieutenant Wingate's Report of December 30th and paras 9 & 14 of their joint Report.—

Forwarded with my letter No. 49 of the 9th January 1841.

for the North Western Provinces against the system of classification followed in Sir Thomas Munro's surveys in the Madras territories do not apply to that followed in the surveys now in progress in the Deccan.—

Statistical Information

32. The whole of the information thus obtained is recorded in convenient forms for reference, and during the progress of these various operations the peculiar facilities which are offered to the Officers employed are taken advantage of to obtain and record a great amount of statistical information, more detailed and correct, as may easily be supposed, than would be obtainable in any other way; all old documents, such as summonds &c. connected with the land, and useful in showing the tenure on which it is now or has been held and assessed are registered and described, and, when important copied.—

Lieutenant Wingate's Report para 25th Mr. Goldsmid's Chandore Report Para 77 & 79.

33. It will be seen then from a perusal of those parts of the documents to which I have more especially referred, that at the point where the duty of the settlement Officer in the North Western Provinces begins, the

Officers

See paras 32 & 33 of Governor General's letter and Para 6 & 10 of Mr. Colvin's note.—

Officers in the Deccan survey have collected a mass of data considerably more detailed and minute than those required for a settlement in the North Western Provinces, for the obvious reason that the nature of the prevailing tenure in the Deccan requires that the settlement should be considerably more in detail than, to judge from the documents with which I have been forward, is thought necessary in the North Western Provinces. I trust, however, that Government will at the same time, be satisfied that this greater minuteness of detail has not been carried to such a length as in any way to render it a matter of difficulty to satisfy the superintending authority of the correctness of the work performed. this fault, one of the most prominent ones of Mr. Pringle's survey, is one which has been most carefully guarded against in the present operations, and I would beg particularly to point out, that, where minute correctness is attempted, it is not as in Mr. Pringle's survey, and in many of those, to which the observations in the letter from the Sudr Board of Revenue refer in estimates of produce and expences,

profits rents &c. but in measurements and classification, where with due care a very high degree of correctness, is very easily attainable and is of the greatest importance to the fairness of the assessment. That such care has been taken Government, will I trust, be satisfied when the precautions which are taken to prevent error or fraud, and the repeated and severe tests to which the work is subject at every step, are taken into consideration; on this point I could more particularly beg attention to those parts of the documents now submitted which are noted in the margin.

Lieutenant Wingates Report paras 16th and 20 @ 22 and clauses 2 and 4 of paras 23. Joint Report paras 8. 10 and 14 especially 13) 4854 Mr. Goldsmids Chandore Report paras 41 @ 76, especially 41, and 43. @ 49, and Mr. Goldsmids Report of December 16 No. 154 paras 2 &c.

Determination of the assessment.

34. Furnished with the data thus procured, the Superintendent of the survey proceeds to the last and the most difficult of the operations with which he is charged, Viz. to fix the assessment which is to be levied, and the mode in which this is effected will be

be found very fully explained in the documents to which I have so often had occasion to refer; a perusal of which will I trust satisfy the Government of India that so far from the assessment now in progress in the Deccan being based on speculative and uncertain grounds or upon conjectural calculations and estimates, as would appear to be apprehended by the Government of India it is deduced from a consideration of all the particulars mentioned in the documents which relate to the North Western survey as allowed weight in fixing the Summahs in the settlement of those Provinces, and this consideration is more especially extended to the past realizations of Revenue.-

Report of the superintendent and his Assistants.

35 When all his enquiries are concluded the superintendent of the survey submits to Government through the Collector and Revenue Commissioner, Reports from himself and his Assistants, who have been entrusted with the immediate superintendence of the measurements and classification. In these

* Mr. Goldsmith's Chandore report Paras 88 & 89. Do. letter of the 16th December No. 154 paras 2. & 4th Joint Report. paras 15 & 17. — Lieutenant Wingates Reports of Dec. 30th paras 3 & 8 and 26.

these reports are stated generally the results of the survey with discriptions of the districts and of any peculiarities in the soil climate, population, state of agricultural &c. which are likely to affect its assessment together with a particular history of its past Revenue management, and realizations elucidated by diagrams, which shew at a glance the proportions which the cultivation assessment and the Collections have borne to one another, during our occupation of the country and by tables of prices, population, stock &c. derived from the statistical information which has been collected, and stating, as clearly as is possible in such an operation the reasons for the rates of assessment which the superintendent proposes.-

36. The Collector and Revenue Commissioner in forwarding these

these reports have our opportunity of bringing the conclusions of the Superintendent to the test of such local knowledge and experience as they may possess, and if the propriety of adopting the rates proposed be made out to Government's satisfaction, the Survey Officers proceed to draw up, from the returns of classification settlements shewing the rent at which each field is therefore to be assessed at least during the term of thirty years for which it has been declared that the present assessment shall remain in force.

37. As all that the Government of India required was a clear and precise Explanation of the duty assigned to the several parties in the business of survey and settlement and of the safeguards on which reasonable reliance can be

placed against excessive assessment" — I trust that the documents above referred to will be found to contain the information desired especially by Mr. Goldsmid's Report on Chandore (forwarded with my letter No. 52 of the 8th January last) and Lieutenant Wingate's now submitted, but as it is impossible to say before hand what points we may have left obscure from their relating to local peculiarities which are familiar to us, and appear therefore to require no explanation, I would respectfully beg that any such deficiencies which may be apparent, shall be pointed out, a final judgment on the point being deferred pending the receipt of what I confidently hope will prove a satisfactory explanation.

Of

Over assessment certainly not a fault of the Deccan system.

38. Of the result of the operations which have been so lately commenced and so frequently interrupted by the removal of the Officers employed, when their Regiments proceeded on active service, it would perhaps be premature now to speak, but I may be permitted to allude to the very general satisfaction which has been espressed by the parties more immediately concerned - the cultivating Ryots - in every district in which operations have been commenced and to the uniformly concurrent testimony of all the local Revenue Officers to the impulse which has been imparted to agricultural industry.

39. The operations of the survey must in my opinion be extended to a very much larger tract before any safe conclusions can be drawn from its results but when in districts the cultivation of which has been long declining and heavy balances of Revenue accumulating we find that though the nominal assessment has been

been greatly reduced, Cultivation becomes so extended as to recompense and some times exceed, in the first and second season, the very heavy sacrifice which Government had made in reducing the Jumma on the land in Cultivation at the time the survey commenced, when this is effected, at the same time that the greatest pains are taken to prevent any artificial inducement to extend Cultivation, and when by setting up claims which had long been allowed to be dormant, and by resorting to various expedients to obtain possession of land which they cannot hope to cultivate for several seasons to come, the Ryots show that they consider the land to have acquired a value which it did not before possess I cannot but think that whatever may be the fault of our system in other respects, we may safely take credit for having avoided that most fatal one of over assessment, the correction of which was the chief object of commencing the present operations.

40. My reply to the question put in the 2nd Para of your letter under reply, has been anticipated by the foregoing observations

observations. For every purpose for which a Revenue officer can desire a Map those already furnished by the late Survey under Major Jopp - and those now making out by the Deccan Revenue Surveys, of which a specimen is annexed seem to me amply sufficient, and if any thing more accurate or detailed be required it must be, I conclude, for some purpose of speculative Science, on the necessity, or otherwise of which I am not required to express an opinion.

No 167 of Dec. 30th 41. In conclusion I would beg Government particular attention to the 27th and 28th paras of Lieutenant Wingates report - I have already respectfully tendered my opinion as to the inadequacy of the pay allowed both to the Superintendent and his Assistants, and will therefore here only express my hope that the Honorable the Governor in Council may see fit to take the present opportunity of requesting the sanction of the Supreme Government to paying the Survey officers in these provinces on the same scale as that allowed to officers similarly employed in other parts of India -

Revenue Commr's Camp, Bombay, 15th February 1841. } /Signed/ J. Vibart
Revenue Commissioner

To

From W. Goldwin No 1 to Lt Wingate Engr

To John Vibart Esqr.
Revenue Commissioner
Sir, Poona -

In compliance with instructions received from you we have effected a meeting for the purpose of taking into consideration the documents explanatory of the system of Settlement being pursued in the North western Provinces, received from the Government of India, and tendering our opinions as to the expediency of adopting therefrom any measures calculated to improve the plan of operations for the survey and Assessment of the Deccan proceeding under our Superintendence - Having given the subject our most attentive consideration we now beg to submit the following report -

2nd In proceeding to consider the applicability of the plan of Settlement followed in the North Western Provinces to the Deccan, we shall in the first instance briefly refer to the most important points in which the circumstances of the two Countries differ, as the fitness of any public measures must be determined with

reference -

reference to the usages obtaining in the Country where it is proposed for adoption.

3d. In the North western Provinces, the land tax is assessed upon estates generally Comprising many occupancies instead of upon single fields as here. an estate may be a single Village or occasionally only part of a Village, an aggregation of Villages or parts of Villages, and instead of being simply the property of one individual is almost invariably that of many proprietors, who are jointly responsible for the payment of the land tax which is assessed on the estate in the lump. In the Deccan, on the contrary, the existing divisions of land are usually fields of moderate size capable of being conveniently Cultivated by one person, these divisions have been preserved in our Settlement, and the land tax fixed independently upon each. An estate, therefore, in the North Western acceptation of the term may comprise one or many of such fields, and be the property of one or many persons, the Chief distinction of the two, being the difference of size in the division of Land upon which the tax is fixed. The assessment however, in the Deccan has not been fixed upon fields

fields in consequence of the non existence of estates, for there are divisions of land held by brotherhoods of Merassdars or proprietors, which seem to correspond very nearly with the mehols of the North Western Provinces, nor from the absence of Mouzas, for the whole Country is apportioned into Villages which however differ from those of the North Western Provinces in their greater size, and in Comprising within their limits, not one or few, but numerous estates, having actual possessors under the denomination of Meerassdars or which from the extinction of the original proprietors, have lapsed to Government, or become "Gutkoob," but are still known by distinctive appellations.

4. We do not feel ourselves competent to canvass the North Western System with reference to the Country where it is found, but it appears imperative to shew that the objections preferred by the Sudr Board of Revenue against the Madras Ryotwar Settlements, in their letter dated 20th March 1838. to the address of the officiating Secretary to the Right Honorable the Governor General are in no wise applicable to the System now pursued in the Deccan, and at the same time

time briefly to take notice of the chief advantages brought forward by the Board as distinctive of the North Western System, but which we believe to be equally secured by ours, and in doing so we shall take up the subjects in the order observed by the Board.

I.

With reference to the Size and nature of the Estates and the means taken to effect a survey of them.

5th It is objected by the Board to the Madras System that the survey is confined to "a few estates scattered over the face of the "Country which have been created and assigned "to certain individuals." With us, no Estates have been Created or disturbed. such as existed exist still, and here, equally as in the North Western Provinces, a whole "district is divided into Villages, each "of these Villages has its known boundaries, the position, extent and Capabilities of each village have been determined and recorded. We have further an accurate record of the extent, capability, and position of each field or number within the "Village,

Village, and though we have no Scientific "delineation of the boundaries of Villages we have yet maps shewing the relative position of fields, rivers, roads, sites of "buildings, Wastes &c. prepared with care by natives under the Superintendence of European Officers, which we believe "sufficient for all useful purposes, and certainly, Judging from the papers before us, much superior to the Khusrah map of the North Western Provinces: an Estate or "holding may consist of one or more fields, and be held, as in the North Western Provinces severally or by many coparceners under joint responsibility, but the circumstance of the assessment being fixed upon fields instead of Estates, and of no portions of different estates being included within one field renders any further apportionment or allotment of the tax unnecessary, and admits of the freest transfer of property, "whether by Judicial process or private Agreement.

6. It is stated by the Board, that in Madras the "extension of the Cultivation "without a corresponding increase of demand is "strictly interdicted, but that in the North western

"Western Provinces, each Village and consequently
"each estate contains a quantity of waste and
"Culturable land, and the proprietor during the
"period of the Settlement, is entitled to the
"whole profits of all he can make out of this
"land without any increased demand, although
"the amount of waste land has generally some
"considerable influence upon the Collector
"in settling his Jumma. The case here, is the
same as in Madras, but it is most certain,
that this has not been found to oppose any
obstacles to the extension of Cultivation
on the contrary, as has already been brought
to the notice of Government in all the
Districts of the Deccan, yet settled by us,
Cultivation has increased with unexampled
rapidity, so much so as to have extended
beyond what the accumulation of capital
would warrant - and at all events far beyond
any previous anticipation, and it may be
also argued in favor of this mode of Settlement
that by it Government is enabled to fix the
Jumma of a district, in the prospect of the
waste being brought gradually under
cultivation, and thus insure the demand
being

being lightest in the early years of the Settlement,
which admits of a more rapid accumulation
of Capital in those years to be employed
in bringing the waste under Cultivation, than
would be possible with an invariable Annual
demand, settled at an average of what
the district is anticipated to yield during
the whole term of the Lease.

7 In Madras as stated by the Board
the survey was not checked by any professional
measurement so that its correctness must
have rested more upon the honesty of the
measures than the Superintendence of
European Authorities, while the absence
of maps is considered an insuperable objection
to any survey professing to specify the contents
of each field. The latter objection does not
apply to the present survey of the Deccan which
is illustrated by Village maps superior to the
Khusrahs of the North Western Provinces, and
the work of the Native measurers is also
checked by a professional measurement by
European Officers, not however by surveying the
whole area of a Village, but more effectively
it is believed, by selecting and resurveying

a portion of the work of each measurer in every Village. The work of our native measurers is performed by means of a Crofs staff and chain, as we believe has been adopted in the latest surveys in England, where great accuracy in ascertaining the areas of small spaces, is an object, and in proof of the accuracy attainable by this description of measurement, as well as of the efficiency of the check kept up by the European Officers, we may add that the average Amount of error in the Deccan Survey has recently been brought within 2 per Cent; further accuracy than which even if obtainables would, in a practical point of view be useless - the Maps have also been laid down of late by our native measurers according to the scale, and admit of being constructed with an extraordinary degree of accuracy, considering that this is done without the aid of instruments for measuring angles. We take the present opportunity to forward for the inspection of Government Copy of one of these maps for the Village of Khoombharee in the Chandore Taluk of

of the Nuggur Collectorate.

8- It is remarked by the Board, "that the Mausahar records prepared according to Regulation VII of 1822 specified many trifling and insignificant peculiarities of soil and produce, which have however, been subsequently discontinued as useless." At the time of Mr. Pringles' survey of the Deccan, there were some very detailed, and intricate records prepared under the name of kyfeents which we have also found it expedient to do away with as useless, and tending by their great length and Complexity to involve in obscurity rather than elucidate the subjects of which they treat and by their very bulk to render the detection of errors a matter of impossibility.

* The kyfeents prepared for many of the Villages assessed by Mr. Pringle were upwards of three hundred yards in length.

9- From the 18th to 21st paras of their letter already quoted the Board describe Sir T. Munros' System of classification and assessment, and give it as their opinion, "that a detailed classification, such as his would, if made with tolerable accuracy, be sufficient for the purpose of assessment, and the future management of estates where property in land attaches exclusively

to

"to the Government, no parties existing intermedi-
-ately between the state and the actual-
"Cultivators of the soil, who have a right to
"regulate rents and enjoy a portion of them,
"but would not be adequate to those o-
"purposes where proprietary rights are recog-
-nized as attaching to individuals, and
"a title to change the rent of fields, or to
"disregard the Custom by which the Amount
"of them has always been regulated at the
"pleasure of the ruling Authority is neither
"claimed nor asserted." As proprietary rights
"are fully recognized under our settlement,
"and the Board's objections if applicable
"to Sir T. Munro's System, are equally
so to ours, we deem it incumbent to
state our reasons for believing the Board
to have arrived at a mistaken conclu-
-sion upon this important point. It
appears to us that a proprietary right
in land, can only be destroyed by the
imposition of an Assessment so op-
heavy as to absorb the whole of the
rent, for as long as the Assessment
falls in any degree short of the
rent the portion remaining, will

give

give a value to the land, and enable its possessor
to let or sell it which of necessity
constitutes him a proprietor - whe-
-ther or not Sir T. Munro, disregard-
-ed the rights of the real proprietors and
recorded the land simply in the names of
the actual occupants who thus become respon-
-sible for the payment of the Assessment, we do
not think it necessary to enquire, but we unhe-
-sitatingly record that our Settlement recognizes
all existing proprietary rights and that the
proprietor has the fullest liberty to assign
his land to under-tenants upon whatever
terms he chooses and which right is every
where exercised - The imposition of a
land tax upon every field in England
would no more destroy proprietary rights
than the existence of titles does at the
present moment, and it is the Amount
not the mode of assessment that could by
possibility do this - An Assessment in
excess of the rent would destroy proprie-
-tary rights in the North Western Provinces
equally as in Madras, while one less than
it would preserve or constitute them
alike in both Countries. If therefore

the

the value of land or property in land has been destroyed in Madras the cause is to be sought for in the exorbitancy of the Assessment not in the mode of its imposition.—

10 The Board also allege that Sir T. Munro's Classification was greatly vitiated by fraud and further "the details enjoined were so minute, that their "successful accomplishment, even by men "of the most upright intentions, was impossible" with the correctness or otherwise of former classifications, we have little to do, but may state our opinion that any Classification performed by Natives of this Country, unless subject to regular and rigid test by European officers would prove incorrect, we have not the means of determining whether or not the details of Sir T. Munro's Classification were so minute as to render it impossible for men of upright intention to accomplish it successfully, but we feel assured that the system of Classification followed here is capable of being and has been executed with a degree of Correctness sufficient for all practical purposes.

There

11th There being in all Countries a regular gradation in the value of soils, from those of the highest to the lowest fertility, the most natural mode of Classification would appear to be to divide this gradation into a certain number of Classes which might be more or less numerous according to the value of the land in the country to be classified, and the Consequent difference in the Amount of assessment that would be occasioned by referring a particular soil to one or other of two adjoining classes, we have adopted for the portion of the Deccan to which our operations have as yet extended, nine classes or gradations, to one of which every peculiarity of soil has been referred; and these, we have reason for believing to be sufficiently numerous. The relative value of the various peculiarities of soil is, in every Country, intimately known to the agricultural Classes engaged in their tillage and this knowledge, especially in India where the application of Capital to and its consequent effect on the natural value of land, is so limited may be acquired by a native agency

Agency if not already familiar and also by the European Officers whose duty it is personally to superintend the execution of the Clasification. Should any doubt be entertained of this, it will we think be at once removed by the evidence we shall presently have to adduce of its successful accomplishment.—

12 Before the value of any field or other portion of land can be ascertained, it is of course necessary to know what descriptions of soil and what proportions of each exist within it, and for this purpose the Clasifier upon our system, minutely examines the field, digging at intervals over its whole surface to ascertain the depth and quality of the soil, as well as the nature of the Sub soil. From this examination he is enabled to assign the several varieties of soil in their proper proportions to one or more of the nine clases above referred to, which particulars he records in his field book, with other extraneous Circumstances, should there be such affranting the value of the field. From this return we are at once

enabled to ascertain the average quality of the soil as well as the relative value of any field.—

13th A proportion of these returns is subsequently subjected to test by the European Officer who in Company with another clasifier unacquainted with the clasification already made, and recorded, goes again over the same ground, and these make their independent Clasification of its soils. Should their results Correspond, the accuracy of the rest is established, and the correctness or otherwise of the original Clasification is ascertained from its comparison with the test, and as this duty of accompanying the Officer, is not confined to one, but devolves in turn on every native clasifier, it is evident, that the nature of this Check tends to produce uniformity of clasification, by bringing the opinion of each Clasifier into immediate Contrast with that of his fellows, and of the officer himself, and so enabling the latter at once to detect and remedy any deviations from the general standard. This test is systematic and extends to

to every village, while we at the same time endeavour to make it return as frequently as possible to the Work of every Clasifier and take care that it should never be allowed to fall much in arrear. The proper execution of this test is deemed the principal duty of the survey officers - as a slight error in the classification affects the amount of assessment more than a gross error of measurement.

14 Our Clasification requires not only a good eye and judgement to distinguish between the different gradations of soil, but also tact in estimating the proportions of each in the field under inspection, and to the difficulty of this latter operation, may be referred most of the errors brought to light by our system of check. We find however, that such accuracy has been attained as to reduce the errors arising from all sources so much that the total error in a whole field rarely Amounts to the difference between the value of two Contiguous Classes and as we have nine of these, it is evident, that such an error is inconsiderable and

and cannot possibly vitiate the Work, and the object of classification being to ascertain the relative values of different portions of land, this will be sufficiently attained for practical purposes when the resulting assessment is found not to interfere with Cultivation, and where the waste lands of a district are uniformly brought under tillage, without any greater anxiety to obtain or shun particular fields being observable than can be accounted for on considerations independent of the assessment.* And that this is the case here we can abundantly prove, for in every district, and not in every district merely, but in every Village whatever its peculiarities of soil or situation, having any considerable portion of arable waste at the time of settlement, a marked extension of Cultivation has subsequently taken place.

* In choosing a field a Ryot does not look to the assessment alone but also to the convenience of its position with reference to the rest of his farm, and many other evident Considerations which it is needless to particularize.

II. Basis of Assessment

15* At is necessary to refer particularly

to

to the Boards description of the Madras mode of fixing the Assessment, the Government demand here as well as in the North Western Provinces never having been assumed at any portion of the gross produce. From the directions for arriving at the fair Amount of Government demand laid down in the Board's Settlement Circular of the 9th April 1839 it would appear that there is in reality no material difference between their and our mode of fixing this Amount our method of proceeding will generally agree with that described in the 81st 82d and 83d paragraphs of the above quoted Circular, the present condition of the agricultural Classes, the state of particular Villages, the Amount of the Government realizations the prices of produce, and similar considerations, Compared with those of preceding years, affording as the Chief ground Work for determining satisfactorily what abatement or addition should be made to the existing Jumma. We also, by a similar process arrive at an opinion of what the rates of the different soils should be, and by applying these to the ascertained area and classification, we find what Amount of Jumma these rates

rates will produce, and by examining whether this is as much in abatement or excess of the existing Jumma, as our previously formed opinions had led us to think necessary, we are enabled to correct our first estimate of the appropriate Amount of Jumma, and thereby finally settle our rates. This is in effect, as we understand it, the North Western system with little modification.—

16th In the North Western Provinces further modifications have been made in the assessment of particular Estates, in order to accommodate the present settlement to that previously existing and which appear to have been rendered necessary by the marked difference of industry and agricultural skill in the various Communities of proprietors and Cultivators located in the different Villages. The Board regret the existence of such a necessity, and it has been their object to equalize as far as possible the Government demand. Where however such marked distinctions in the several Classes of Cultivators are not observable and have never been recognized as a reason for exemption

Vide 92d para of Sudder Boards Revd Circular dated 9th April 1839.

exemption from Assessment. The modifications in question, are therefore happily unnecessary — and all Villages possessing equal advantages of position, water, soil and Climate have been assessed alike.—

17th. From the difficulty of ascertaining the true rent of different descriptions of — land, we have not assumed any theoretical proportion of this for the Standard of our Assessment, but we fully coincide in the justice of the principle of limiting the Government demand to a portion of the true rent and believe 50 to 80 per Cent thereof as laid down by the Board would, from a liberal Assessment; and that this principle Capable of being carried into practice — would prove an invaluable blessing to the agricultural Classes of India, and introduce a new era in their history, and we further ascribe to the fact of a portion of the — rent having been seldom, if ever, left — to the proprietor or Cultivator in India, the characteristic Wretchedness of its agricultural population, rather to any peculiarities making its different — systems of Revenue management.—

Waste

III Waste Lands.

18th. We have already in para 6th of this letter made some remarks upon waste lands but we may here take occasion to record our belief that the absence of any extension of Cultivation in the Madras districts brought to notice by the Board — under this division of the subject, was not a consequence of the Waste being assessed but of both it and the Cultivated land being over assessed. Cowles may be necessary under over Assessment to prevent a rapid diminution of Cultivation as by their means, the Cultivator is enabled to pay, from the produce of his Cowle land the full rates of Assessment upon the rest of his holding which would otherwise be impossible and wherever they exist, there we should at once expect to find over Assessment.—

Vide paras 42 & 66 of 2d Letter dated 28th March 1838 No. 102.

19th. Under a fair and equitable — Assessment we think Cowles not only unnecessary, but injurious for their inevitable effect is to stimulate the Cultivator to — engage for more land than he has the means of profitably Cultivating, and by so doing to retard the

the agricultural advancement of the Country in which they obtain. We have already stated that in the districts settled by us Cultivation is rapidly extending without any adventitious aid whatever, as we believe would be the case any where under a liberal assessment, and we therefore think it unnecessary to offer any further observations on this head.—

IV Mode of Settlement

Vide paras 57 to 61 of 3d letter last quoted.—

20th. The mode of annual Settlement described by the Board as existing in the Madras districts, does not differ materially from that hitherto followed in the Deccan. The complexity and detail observable in this however, are almost wholly due to over assessment and to the absence of any uniform and simple system of Accounts, this important part of revenue management having hitherto been left to the discretion of the Collector or his native Establishments for the time being

21st. The tour made by the Mamlutdar and his establishments for the purpose of taking engagements from

from the Cultivators, and ascertaining what lands they wish to give up or take in addition to their previous holdings, is not only unnecessary but highly prejudicial. It is sufficient for Government to know what lands are actually under Cultivation in each year, and this information may be fully obtained by one Annual field inspection conducted by the Village Officers in concert with a Carcoon from the district Establishment. The Correctness of this return could be tested with facility by the Mamlutdar and his chief Carcoon as well as by the Collector, his Assistants or trustworthy members of their Establishments deputed for the purpose, and this duty even now though capable of being greatly simplified is executed with exactness, in proof of which we may mention, that in the whole course of our duties as superintendents of Survey, and Assistant Collectors which have entailed a

most

most extensive examination of the lands of Villages we have only met in the Deccan with some 6 or 7 instances of concealed cultivation; some instances of one cultivated field being entered in the accounts in the place of another have indeed been noticed, but the introduction of maps under the new settlement will prevent the recurrence of such errors. From this annual inspection of fields the Village Accountant frames an Asamewar Statement from which the Mamlutdar makes an abstract for each Village. and from these again one for his whole district, and these comprize every thing requisite for the completion of a Ryotwar Jummabundee.

22d. The revenue is collected by the Village Officers and paid into the Mamlutdars treasury by regular instalments of so many Annas in each Rupee and to prevent

prevent fraud on the part of the Government officers every Ryot is furnished with a receipt book in which his payments are required to be immediately noted by the Village Accountant, and signed by himself and the Patell. The same operation is repeated in the Day book and Ledger of the Accountant and in like manner the revenue due from each Village and all payments on account thereof are entered in the books of the Mamlutdar. So effectively does this plan work that frauds of any description have become as you are well aware matters of rare occurrence.

Vide 58th Para of 19th letter of 20th March 1838.

23d. The variations of the Annual demands in Madras are attributed by the Board to six causes; but in districts where our Settlements have

have been introduced such variations are limitted to two, Viz.t.-

I. An increase or diminution of the quantity of land in Cultivation-

II Remissions on account of failures of Crops or poverty of Ryots.-

24th. The first is essential to our system and we hold to be one of its greatest advantages as leaving the Ryot at perfect liberty to enlarge or Contract his Cultivation as his individual Circumstances may render expedient.-

25th. The second must we apprehend be to a greater or less extent attendant upon any Settlement in India, where seasons are so very uncertain, and general failures of the harvest by no means unfrequent.- Under the new Settlements here, remissions have already become quite inconsiderable and we have reason for believing, that in

J.G.R.

in a few years more, as the circumstances of the Cultivators improve, they ought in ordinary seasons to be little more than nominal.

V. Balances of Revenue.

Vide paras 63 to 66 of Board's letter of 20th March 1838.

26. Upon this head, we have merely to record our impression, that no balances on account of land revenue contracted subsequent to the new Settlement exist in any of the revised districts, nor do we apprehend the slightest danger of such hereafter accumulating under the most ordinary exercise of care on the part of the Collectors.-

VI. Average rate of Assessment.-

Vide paras 67. to 70 of ditto ditto

27. We forbear offering any remarks upon this division of the subject under a belief that no useful conclusion can be derived from its discussion without an intimate acquaintance with the various capabilities of the Countries brought under comparison.-

VII. Saleable Value of Land.-

Extract 71 to 79 of Do Do

28. Owing to the racking system prevalent in the latter years of the Peishwa's Government, and our assessment throughout our administration, sales of land have become as little known in the Deccan as in Madras, Irrigated land, however, which

which is of inconsiderable extent in the Deccan has generally retained some small marketable value and a large proportion of this land is now under mortgage - Notwithstanding this annihilation of the value of land, little revolution of property has taken place owing to the peculiar nature of the Meerasee tenure, which until of late years seems to have prevented it being sold either in execution of Judgment of Courts, or for arrears of Revenue, a fortunate result in one point of view, as having enabled the ancient proprietors to retain possession of their lands until the present time, when there is every prospect of their acquiring a considerable value. The new settlements have no where been in operation for a sufficient period to admit of any certain or general conclusions being drawn regarding their effect on the value of land, but the eagerness of the Meerasdars to become repossessed of such portions of their estates as have fallen into the hands of others, and the competition of different Cultivators for portions of waste would seem to indicate that all descriptions of land are rapidly acquiring a value, and we

we have little doubt, but that in the course of a few years they will become saleable with the same facility as other descriptions of property.

VIII. Expences of Collections.

Vide paras 80 to 89 of B.d's letter of 20th March 1838.

29. The Board discuss at some length this question, but more with the view of disproving the vast superiority that has been claimed for the Ryotwar over the Village plan of settlement, on the score of economy than of deciding absolutely as to the expense of the two systems we see nothing to be gained by the continuance of this discussion, which would also require more detailed information than is in our possession, and can hardly in our opinion be considered a practical question as with reference to this part of the Country where great part of the expense of Collection is made up of land and shares of the Inam alienated to hereditary district and Village Officers, which are vested rights, and could not be got rid of under any system.

IX. Dependence on Native Functionaries.

Vide paras 90 to 100 of B.d's letter of 20th March 1838.

30. We fully concur with the Board in ascribing the prevalence of fraud in the Madras districts to the peculiarities of the

the system of management there followed, which offer so many opportunities for extor= tion and speculation, as in our opinion to render their prevention impossible by the most active vigilance and care on the part of the European authorities, and we also believe that the aid of informers, and the enmity of one man to another relied upon by the Madras Collectors as some check upon the evils of their system, are as little to be trusted to for the protection of the interests of the Cultivators and Govern= =ment, as they are certainly calculated to to arouse the worst passions of our nature, demoralize the Native Community, and bring the European Character into disrepute=

31. The Board justly observe that, "in addition to the sources of speculation "arising out of the Collections of a fixed "demand, which exist equally in the N.W. "Provinces and in the Madras districts, there "are in the latter all the opportunities arising "out of the fluctuating demand." an objection however, which does not apply to the system here

Vide 90 para of B. Sec. Letter of 20th March 1838.

here, where the demand during the period of the settlement is as certain and invariable as in the N. W. Provinces. That is to say that the person who engages for the cultivation of any number of fields is perfectly aware before hand of the amount of assessment he will have to pay in consequence, while he has the most perfect liberty to cultivate them in what manner, to raise what Crops, and to effect what improvements he pleases without the amount of his annual payments being thereby in any way affected, and we apprehend this to constitute a degree of security and certainty as perfect as can be wished for with, as the Collector has no power to modify the demand as fixed upon each field for the term of the settlement, except when abatements are required in partic= =cular instances on account of failure of Crops but such, as we have already stated will become less and less necessary by perseverance in moderate assessment, and the improvement in the circumstances of the proprietors that will thereby be occasioned

occasioned, practically speaking the amount of these remissions has become so trifling in the districts settled by us as to leave very little opening for fraud or collusion.-

32. One great advantage of a fixed or field assessment, is the freedom and independence it secures to every proprietor or Cultivator within the Village by the safe guard it offers against oppression or over exaction on the part of our Revenue Officers or other influential persons, for, with a full Knowledge of the prevalence of abuses in former years, we conceive it hardly possible now, that a Deccan Ryot should not know the amount of assessment on the fields he holds in Cultivation, or should submit to pay more without immediately bringing the grievance to the notice of the Manlutdar Mahalkurree or European authority. *

In

* By the appointment of Mahalkarries, the Gutcherry of a head native revenue and Police Officer has been brought within a day's journey of every Village and are well aware that the avenues of redress thus opened up to the Ryot are fully equal to the occasion, and that cases of oppression or over

33. In the N. W. Provinces owing to the greater size of the portions of land on which the assessment is fixed, these advantages must necessarily in our opinion, be less with us if the field be the property of one person he can be in no doubt as to the sum he has to pay and he cannot be obliged to pay more than his due by the oppression or defalcation of his neighbours while, if it be the property of more than one, yet the number of the Coparceners must be small, and the intricacy of the relations constituting their dependence upon each other, and their consequent liability to injury from one over exaction on the part of the Village Officers have become as rare as they were once common, while the Checks established upon the conduct of the Manlutdars and Mahal Kurries, added to the confidence acquired by the Cultivators in their ability to obtain redress from the European authorities render it almost impossible for the former to stifle complaints or at least much too dangerous to attempt, under any but most extraordinary temptation.

one or more of their body; proportionably less, as our fields — are smaller than the Mohals or estates of the N.W. Provinces & we cannot but think that the number — and complexity of interests involved in making up the demand payable on these estates must give opportunity for much op- = pression on the part of the richer and more influential Members towards the poorer and feebler portion of the Commu- = nity, and this opinion is confirmed by the statement of the vast number of cases — connected with land brought before the Courts for adjudication subsequent to the introduction of the present settlement and also by other parts of the correspondence — before us. Mr. Thomson indeed states in the 49th para of his report on Azimgark, that "a wealthy and intriguing man who once gets "a footing in a Village, and will soon contrive "to bring the interests of all the other to sale "and by purchasing them become him- "self the sole proprietor, and this extended system of compulsory joint responsibility would

Vide 102 para of Mr. Thomson's report on the settlement of Azimgark.

would also appear to be unfavorable to in- = dustry and agricultural improvement, — which in common with other sources of nation- = al prosperity will generally flourish in proportion to the degree in which the ef- = forts of individuals working for their own advantage are left unshackled.—

X.—Preservation of Indian Tenures.

Vide paras 106 to 120 of Mr. 2nd Letter of 20th March 1838.

34. The existence of proprietary rights in the Madras districts, argued for at some length by the Board, has we are told, been denied or doubted, and we can under- = stand the feeling of surprise with which such assertions must have been received, for, however the value of this right may have been affected by taxation, it is dif- = ficult to imagine over a settlement to date from a period so remote, and to have been so unvarying in its nature as to have prevented this right, ever rising into ex- = istence, or, when once risen, to have conti- = nued so long, as not only to have destroyed its value, but obliterated its very re- = membrance.—

But

35. But the Board would seem further to infer, that this right existed in the form of joint proprietorship, as corporations, communities, Municipalities, republics and for this opinion, in particular instances there are probably sufficient historical grounds, but such tenures, where involving a common ownership and participation of liabilities and advantages, appear to us in opposition to nature, and such as could only be called into existence by the force of peculiar circumstances.-

36. In the ordinary course of affairs men naturally desire to separate their interests as much as is possible. It is inconvenient even for brothers to possess the same bullocks, the same ploughs, the same fields, and the same house. The joint management and responsibility instituted by the Jesuits in Paraguay, was productive of the worst results. under such a tenure, the industrious find that they are working for the idle, and the Idle never feel the spur of want to urge them to exertion, and these inconveniences have

been so severely felt as to have occasioned a separation of interest, and rendered individual proprietorship general, in every Civilized Country. If allowed the freedom of choice, six persons would, we apprehend, divide an estate into six parts rather than hold it in common. The joint owners of 1,000 Guineas would not long keep them in a common purse. a family of brothers would soon cease to live in the same room, and tho' the reverse of this might hold good for a single generation, it is impossible to imagine it continuing through a long course of ages.-

37. We would not be misunderstood, however, as asserting that a common agreement for the purposes of Government is unnatural or uncommon; but we mean to say that a combination of interests for the purpose of dividing the profits of an estate or where this is found to exist, is unnatural, although we fully agree with the Board in thinking that the inhabitants of every Village usually made their own arrangements, and were jointly responsible for the

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the payment of the Government assessment in older times. We do not, however, infer from this, the extent of a common property in the Village lands on the joint ownership, we are told is so common in the N.W. Provinces Joint responsibility for the payment of the Revenue and joint Village manage- ment were perhaps, universal in the Dec- can, but we can find no traces of joint ownership, and must believe that it never epsited. The Villages, here are much larger than those of the N. W. Provinces, but ge- nerally contain a number of "Thuls" or "Tiks" about the size of the Mehals or estates of the latter, which though divided off into dis- tinct fields, are commonly the property of persons of the same family. Yet in these also, we have no hesitation in stating our belief, that joint ownership did not com- monly epist, but we are, at the same time, perfectly satisfied, that with a distinct and recognized division, of fields and property a common responsibility for and joint pay- ment of revenue did at one time, and not

in

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in fact up to the accession of our Rule exist- Each field of this "Thul" or "Tieka" had its distinct owner its recognized proprietor and had also its Established rate of assessment fixed in some cases, by Government, and in others by the Village community forming the limit of its owners liabilities, except in the case of the defalcations of other Cultivators which in consequence of the Revenue being collected from the Village in the lump the community at large was required to make good, and this was generally affected by an extra cess on its several fields, or Estates in Cultivation in proportion to the amount of their regulated assessment. It is clear, therefore, that this joint responsibility was the act of Government, and resulting from the mode in which its Revenue were collected; but is altogether distinct from the question of ownership. Even under this system however, the utmost care was taken by the community, to ensure the proper proportions of the Revenue being paid by each Cultivator, and it was only in the last resort, when all other means had failed that any defalcation was made good by a general Cess on the lands of the Village.

38. The practice of imposing a distinct assessment upon each field followed in our plan of settlement is therefore strictly in accordance with

G. Easwaramy

with ancient Custom, but the system of joint payment and responsibility which is unjust in itself, and could not be permitted without again throwing the mass of Cultivators and prospectors into the power of the Village Officers and more influential Members of the Community, has been studiously avoided, and by this means every man's liabilities have been confined to his own Concerns.

General Remarks.

Vide paras 123 to 141 of 13th Letter of 20th March 1838 Do

39. The Board conclude their letter of the 11th para with a lengthened and impressive summary of the evils deemed by them inherent in the Ryotwar System as evidenced by the wretched state of the Madras districts which the Contrast with the flourishing condition of the N.W. Provinces under the present settlement and thence deduced the immeasurable superiority of the Village plan of management but in our humble opinion the immeasurable superiority observable in the N.W. Provinces, is the result of the Moderation of the Government demand and the undeniable superiority in the Madras Management arises from the error committed of imposing exhibitant and Meberal assessment.—

40 Many of the remarks made by the Board, on the evils of the Ryotwar System appear to us to be true, and true only of overtaxation whatever

the System with which it is connected and in characterizing any system where over taxation has prevailed, we would say with the Board that "it is "found in connection with the lowest of pauperism "and dependence. It cannot be said to be preserva- "tive of Indian tenures where it exists, there can "be no leases to uphold and a proprietory right will "not be even claimed" That any System "where over "taxation exists, can be dear to the people can "only be believed when men feel a pleasure in seeing "their dearest proprietions torn from them to be given

S.C.

Vide 123d 124th and 125 paras of 13th Letter of 20th March 1838.

"to others, and unless men are found indifferent "about the occupancy of fields on which they have bestowed "their labors in previous years being at all times ready to change from one field to another as the assessment suits their fancy "or convenience, and under such a system there "must always be necessity for Government inter- "ference and the surveillance of Government in quisitors every man must be degraded in "his opinion and relegated to a state of per- "petual pupilage the honest manly bearing of one accustomed to rely on his own exertions "can never be his. he can never shew both the "erect and dignified independence of a mere

Do

Vide 133 para of 13th Letter of 20th March 1838.

indifferent

"indifferent to the favor or frown of his superior
"accustomed as he must be to prefer perpetual remon-
=strances and solicitations and abide the result
"with the most enduring patience his earnings while
"his rent continue more than he can pay, are
"limited by the will of some meddling speculator,
"if they are brought to light he must pay for his
"industry if they are concealed he must pay for the
collusion."

41 All of these remarks are clearly ap-
=plicable to over taxation although brought forward in
proof of the evils of a Ryotwar settlement and that over
taxation to a ruinous extent has existed in Madras, the
Board themselves supply us with sufficient proof when
they state, that in Coimbatore the average annual settle-
=ment for the last ten years, is about one third, or 162463
= below the maximum demand and that in Canara
in 1243 Fusslee out of 31449 Vergs only 31825 paid the =
maximum and in 2164 Vergs temporary or permanent deductions were allowed and the
Board truly observe that "under such circumstances however
"the Cultivators may exert themselves on the hope
"that by their industry they may attain the standard
"assessment and thereby reach a limit to the Govern-
"ment demand, is absolutely vain, thence must result
"inaction, poverty, dejection and all the worst concomitants

Vide 139 para of Bd's Letter of 26th March 1838.

"of oppressive over assessment."

42 The N.W. Provinces from the =
reports before me would appear to be naturally very
productive, and to have had the benefit of a generally
moderate assessment throughout the term of our
administration enjoying also the security afforded =
by the stability of the British Government, it is not
to be wondered at that they should have greatly
improved in this period and it can hardly be
doubted that they will continue to do so while this
liberal management which has been confirmed
and prolonged by the new settlement continues =
In Madras on the other hand by a long course
of previous oppression and misrule, the Country
had become greatly impoverished when the =
Ryotwar settlements were introduced, and these last
were unhappily fixed to an amount so oppressive
as to render their realization impossible, and =
give occasion for annual abatements at the
discretion of the Collector. This proved as might
have been expected the source of fraud, villany

and

and oppression to an almost unparalleled extent - and also gave occasion to the vast and almost interminable details of the accounts, the minute investigations into the concerns and means of the Cultivators, and the tyrannies and oppressions of the Government officials, so much deprecated by the Board, but all which evils it appears to us, might be as easily avoided in a Ryotwar Settlement as in any other.—

43 When the Board shall have proved that a Ryotwar Settlement is necessarily accompanied by over taxation and that moderation of demand is impracticable in connection with it, then, and not till then, shall we be prepared to admit the justice of their remarks in condemnation of this plan of settlement. For it appears to us that moderation and certainty of assessment, security of property and proprietary right long leases and whatever is necessary to the well being of a Country are as attainable without a Village settlement as with it, and that their free working and beneficial effects, must be impeded rather than advanced by a forced system of joint ownership and joint responsibility

44 We further believe many most important elements of national prosperity to be secured by the plan of settlement now being followed in the Deccan among which may be

be enumerated, a moderate and equal assessment, leaving a portion of the rent with the proprietor or holder. The settlement confirmed for thirty years security against increase of demand on any account whatever during the term of the settlement. The consequent accruement of all benefits arising from improvements, to those who make them. limitation of joint responsibility to a few cases, where fields are held in common, or have been subdivided by Copariencers recognition of property in the soil, and perfect freedom of management with regard to rent from Subtenants and sale secured to its owners. facilities for effecting sales or transfers of land afforded by the apportionment of the assessment on fields or such limited portions of land as would in the circumstances of the proprietors of this Country be naturally made the subject of such transfers. collections of the assessment from cultivated land only, and thus permitting the Ryot to contract and extend the sphere of his labors according to the means at his immediate command a privilege of immense importance in a Country where the Capital of the agriculturist is not only small in itself but subject to great fluctuation from the effect of variation in the seasons.—

45 Such are some of the advantages of

of the System, and although our views of human nature are not sufficiently favorable to permit our indulging in expectations so fair and promising as those portrayed by the Board in their pleasing picture of the anticipated effects of the Village System of the N.W. Provinces where "families will be united "by the closest bonds of concord and sympathy "where the poor will be supported by the affluent and "widows and Orphans encouraged to look for protection "from their natural supporters" We yet expect that our settlements will confer each and substantial benefits upon the people and augment at the same time the resources of the State.

Vide 35 para of 13th letter of 20th March 1838.

46 We trust by the preceding observations to have successfully vindicated our settlements from the many evils attributed by the Board to those of Madras, and while seeing much to admire in the system upon which the N.W. Provinces are being settled, we do not think that any portion of it could be advantageously engrafted on our plan of operation here, while as

as a whole it appears quite unsuited to the circumstances of this part of the Country - the have few considerable landed proprietors or other Capitalists who would be willing to engage for the revenue of our large villages under any system calculated to preserve proprietary rights, and prevent oppression on the part, and were the case otherwise, we are certain that any attempt to constitute them Zumeendars would be viewed with the utmost dissatisfaction and dismay by the whole agricultural Community - we shall probably be considered prejudiced judges of our own operations but as our opportunities of ascertaining the feelings of the people regarding them have been great, we shall venture to assert that our settlements have been received almost universally with feelings of great satisfaction, and should confirmation of this assertion be needed, we unhesitatingly appeal to the experience of every Officer who has been employed in districts where the new Settlements are in operation.

47 We have already stated our belief that no part of the N.W. System of operations differing from our own, can be advantageously.

advantageously adopted here but it will be as well to treat this portion of the subject a little more in detail.—

48 We have not the means of ascertaining what degree of accuracy has been attained in the Khuseeh or detailed measurments and maps prepared by the ameens in the N.W. Provinces a Method however of verifying the Khuseeh is recommended for adoption by the Board in the 16th para of their Circular of the 9th April 1839 but it does not clearly appear from this or any other parts of the correspondence forwarded for our perusal that this includes a Systematic remeasurement of a portion of the Ameens work, and if not the method would appear unequal to the detection of any but gross instances of his mismeasurement. In our System every field is subjected to a careful examination during the progress of the Classification to prevent any gross errors of measurement remaining undiscovered but we place no confidence in this as a means of ensuring accuracy and

and care, on the part of our native measurers for which we rely wholly on the test of remeasurement made by the European Officer and already described in our 9th Para The ascertainment of the area of the whole Village or even of the cultivated and uncultivated portions from the professional Survey Forms we think no safeguard against fraud, on the part of the

the native measurer who would do
in all cases take care that the
total results of his measurement,
were not affected by particular
deviations from accuracy which he
might think his interests required
him to make in recording the area
of individual fields.—

49 The professional Survey
of the Village boundaries however is
a feature of the N.W. System to
which we have nothing simi-
-lar here but we appre-
-hend that the utility —

Vide Sec II of Sudr Bd Revenue Circular of 9th April 1839.

of this measure should be considered almost
solely with reference to topographical pur-
-poses. It seems doubtful whether the in-
-formation obtainable from such a survey would
in practice be found of much use towards the
settlement of future disputes caused by the fraudu-
-lent removal of boundary marks; for in order to render
it available, it would be necessary to depute a
professional Surveyor to the spot, which might
not always be possible, and if so, would in-
-volve a greater expense than the importance
of the land in dispute would generally
warrant.—

50. Should Government however
deem it necessary that a professional survey
of village limits be instituted, with the view
of being applied to topographical and geogra-
-phical purposes, we are decidedly of opinion that
this object would be best attained by means of
a Separate Agency acting under the instructions of
the Surveyor General—The duties of the Officers
of the Deccan Surveys are already ample, and
the Superaddition of a professional survey
would

would necessarily retard the general progress of the work, without proving of any service in settling the assessment which forms the grand object of our present operations. We Consider also that the qualifications requisite for the Conduct of a professional Survey of this kind are quite distinct from those necessary to fit an Officer for the superintendence of our present system, and that any attempt to Combine the two employments would certainly endanger, if it did not render impracticable the successful accomplishment of both. The professional Survey in our opinion Could be successfully and economically prosecuted only by a department appointed for the purpose as in the N.W. Provinces.

57. We have not the means of forming any proper Estimates of the Cost of such a survey in this part of the Country; but from the scarcity of qualified Agents it is probable that for some years at least it would be more expensive than that of the N.W. Provinces notwithstanding the larger size of our Villages which may average 3. square miles each; From an Extract of a letter from the Secretary

Secretary to the Board of Revenue to the address of the Secretary to the Lieutenant Governor of the N.W. Provinces dated 1st. September 1837, we learn that up to that period the Cost of the professional survey had varied from Rupees 61-4-- to Rupees 20-10-6 per square mile but it was anticipated that under a modification of the system proposed by the Board for adoption, this would be reduced to Rupees 12-8-7 3/37 per square mile. Whether this deduction of expense has been effected or not, we are not informed but even on the supposition of the work being executed here at the lowest of these estimates its cost would be Considerable. We have not at command any record of the number of square miles in the Ahmednuggur Poona and Sholapoor Collectorates, in which the survey is now in operation, but you may possibly be able to supply this information from your Office and state what the expense of the work would amount to on the preceding supposition.

52. The demarcation of Village boundaries and the settlement of all existing disputes are also effected during the progress of the Survey in the N.W. Provinces: we fully acknowledge the importance of these measures but

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but have been hitherto unable to give them effect here in consequence of the defective provisions of Regulation X of 1827 of the Bombay Code, which forms the present law on this subject. We hope however, that a new enactment will shortly be framed in supersession of the latter, and enabled to effect a permanent settlement of Village boundaries.

53. At present all Village boundaries regarding which no dispute exists are described and their position indicated in the Village Maps: all disputed portions are also measured and mapped as such, leaving the title of the Contending parties for future adjudication, by which arrangement the extent and position of all disputed land as it now exists, is ascertained and recorded and the occurrence of fresh disputes prevented. In the districts to which our operations have yet extended with one exception disputed boundaries are few in number, and not otherwise important, which has prevented the waste of means for their final Settlement being severely felt.

54. The mode of classifying land followed by us, as well as the accuracy attainable by it, have been already described in our 13th and 15th paras. That of the N.W. Provinces

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Provinces appears to us to be of much too general and Cursory a description to be applicable to a field assessment like Ours, where the apportionment of the Summa on each field is made with reference to its natural fertility and extent, which therefore require to be nicely ascertained. In the N.W. Provinces all Varieties of soil appears to be referred to three Classes but greater importance is attached to the Circumstances of the land being Capable of irrigation or not and to the description of Crop grown upon it. But that even these particulars are not always ascertained with accuracy may be gathered from many parts of the Correspondence before us, among which may be mentioned the following passages. In the 67th para of the Board's revenue Circular, an Extract of a letter from one of the Settlement Officers is given, and in this it is mentioned that if not sufficiently bribed the ameen enters an unduly large "number of fields as irrigated, and as consisting of "the better description of soil, and an unduly large "amount of Cultivation of the better sorts of produce. "On the other hand where it suits him, he not only "acts on the reverse with respect to these Cases, but "puts down many fields as uncultivated, for many years."

years and again in the 69th para "In order to dimi-
"nish the labour of going over the fields as much as
"possible every number of the Kusrah which has been
"measured as now irrigated is first marked on the field Map
"with a small cross in red ink- when this is done
"(which takes little time) a glance at this maps will
"show in which side of the Village the great mass
"of irrigated land is situated. The examining
"Officer then begins first in that quarter, and
"if he discovers the exsistence of error he proceeds
"to every field which is marked as above described
"and records on the spot whether each number is
"really capable of being watered or not" From
this, it appears, that the classification is not
such as to lead the Settlement Officers themselves
to anticipate any great accuracy in it, or to place
any great dependence on it, an opinion which
is borne out by the following extract of Mr. Mc
Meurs report on the settlement of some
districts in Bareilly dated 5th September
1838.-

55.- In para 21st he states

that

that the classification of Mouzahs "according
"to their general capabilities renders the more
"uncertain classification of kinds of soil individual
"Mouzahs of but secondary importance- The
"classification of soil in Mouzahs is recorded
"under the heads of "Turracen" and "Bhoor" the
"former including all the land entered in the
"Khaseek as Doomut" and Muttoowar, and the latter
"only that entered as Bhoor,- With a Mouzah-
"war classification however, much reference
"to these returns for the purposes of assess-
"ment is in a great measure dispensed
"with, I have to observe also that there is
"an immense difference between a good and
"bad Turracen soil- Thus the unproductive
"hard soils called by the people Khapta
"and Burkhuttee come under the head
"of Turracen because they are recorded
"in the Kaseek as muttear which really
"are although the worst description of
"Muttear- This species of Turracen there-
"fore is of as bad a quality as the poorest
"Bhoor, again there are some kinds of
"Bhoor approaching to Doomut, which
are almost as productive as the best
Turracen, I make these remarks that

no

"no misapprehension may occur regarding
"the kinds of soil recorded in the Village
"forms as they have little to do with the
"grounds of assessment which was based on a
"classification of Mouzahs. We need hardly
add that a classification which is not even
trusted to, for conveying a general idea of the
average capabilities of different Mouzahs
would be utterly inadequate to determine
that of particular fields.—

56. The plan followed in the N.W. Provinces of fixing the assessment upon each Village or estate chiefly with reference to its actual condition at the time of Settlement must we think, offer strong inducement to the proprietors to endeavor by collusion with the Ameens to have the quantity of land in cultivation as well as its general quality fraudulently underestimated and that attempts of this kind have been frequently made, and not always unsuccessfully appears abundantly evident, from the papers before us.

57. Frauds of the foregoing description we believe to be hardly practicable under our system of Superintendence but the laxity to our ideas observable in

in the execution of the field measurement and classification of the N.W. Provinces is perhaps accounted by the inferior place these operations hold in the general plan of Settlement there, compared with the important position they occupy in our system here, comparatively little use seems to be made of them in fixing the amount of assessment to be levied from each Mouzah or estate, and in addition to the remarks on this point already quoted we learn from Mr. Elliots report on some districts of the Doab, that the classification of many Villages there, was omitted to be recorded through negligence and that these Officers settlements frequently preceded the preparation of the field measurement and classification altogether, "and these further appear to be of little service in apportioning the Jumma among the several proprietors subtenants and others having rights in the same Village which is done by the interested parties themselves, and recorded as they agree upon, however much this may be at varience with the estimate of their respective liabilities obtainable

obtainable from the Khuseek, great difference of opinion indeed appears to exist regarding this document, and Mr. Elliot in the 77th para of his report above quoted, regards it as the most important of all, although he states having heard that some Collectors have given it as their opinion that the Kuseek is an almost useless document and this on not only where cultivators are tenants at will on (in which case they may be in a measure so justified) but under other circumstances where he considers it indispensible.

58. But although no apportionment of the assessment of a Village or Estate is made on the basis of the measurement and classification of the several holdings or fields composing it, yet this is done according to agreement among the villagers themselves and the record of this specifies not only the proportion of the Summa to be paid by each proprietor or share holder, but also the amount so leviable from every cultivator entitled to hold land at fixed rates and the usage of the village with reference to those who are mere tenants at will. This Statement which is

extended

intended to define and confirm the right of every individual in any way connected with the Village, appears to involve not only as minute, but a much more minute enquiry into the private concerns of the Ryots, than is even attempted under what is usually termed a Ryotwar Settlement, and we should think it must be difficult in the extreme, to draw out such specification of private rights and usage with any tolerable degree of accuracy but supposing it done correctly at the time of Settlement what provision can be made for recording the thousand changes by succession, transfer and sale continually taking place in every community, and if these be not recorded what relation to existing circumstances will the present survey papers present, twenty, even ten years hence.

59. Thus it appears that in reality the assessment of a Village is broken down into as small parts and apportioned on as minute division of land in the N. W. Provinces as with us and that there is a much more minute interference with the management of property is made, than here. This interference we should apprehend would

would not only fail of effecting the object of securing the rights of all parties but might even be made of means of destroying them and the former, in our opinion would have been more satisfactory if made in according to the ascertained value of the several putties Shakes and fields forming an estate, instead of by the opinion of the Villagers themselves. Here at least we can state from experience, that if the alternative of apportioning the Summa were offered to a Village, all but the most influential inhabitants would instantly decline it, and beg that the duty might be performed by the Officers of Government.

60. And in consequence of the apportionment of the Summa being left to the Ryots themselves, it is not probable that much trouble will be taken to inspect the boundaries of fields and to perpetuate the usefulness of the Khuseek measurements by the preservation of the divisions of land which it records. We do not learn indeed from the papers before us that any provision has been made for this important object, and our impression, from a review of the whole

whole system is, that upon occasion of a future modification of the Government demand, a new survey and classification will be necessary in order to apportion it for the Khuseek measurement, and as records of the present settlement would no longer give any information of the distribution of landed property, or the rights or liabilities of holders.

61. We have no means of ascertaining how the revenue Management of the N.W. Provinces is now conducted, but from the complexity and variety of tenures and liabilities recorded in the present settlement, we should anticipate that a much closer supervision on the part of the Government would be requisite to ensure its proper working than in the more simple mode of assessment introduced here, and it is on perhaps little in favor of the former that every necessary adjustment is required to be made through the medium of the Civil Courts for however this may simplify and lessen the work of the Collector's Establishments, it seems doubtful whether it will tend in any way to prevent a hurtful and inquisitorial interference with the concerns of Cultivators while it can hardly fail to give rise to a

a litigious spirit throughout all ranks of the people- With us the possible occasions of doubt and dispute regarding the payment of the assessment are few indeed being ex- limitted to cases where fields are possessed by more than one individual and of these hardly one would be made the subject of civil action because capable of easy and satisfactory Settlement through the Agency of the Village or district revenue authorities to whom the parties interested would ex- naturally in the first instance refer it.-

62. In conclusion we would ex- point out the impossibility of instituting a fair comparison between the measurement and classification and other executive details of the system here, and similar operations as practised in the N.W.P. Provinces a part from the mode of Settlement to which they are subservient- For under different modes of Settlement, different degrees of accuracy in Measurement and classification and even different methods of performing these operations may be permitted- We have not therefore ventured to express our opinions upon any part of N.W.P. plan of operations, except with reference to its applicability

applicability to this part of India-

63. We have endeavoured ex- however throughout this report to express our conviction that the Settlement of the N.W.P. Provinces is being made on liberal principles and our belief that any Settlement based on the principles of moderation would prove a great blessing to this Country and could hardly under any attendant peculiarities of system, fail of advancing its prosperity-

64. But while we acknowledge the N.W. Settlement to possess the first of requisites, liberality, it has other features ex- to which we cannot yield our approval and we still remain unshaken in our belief of the superiority of a fixed field ex- assessment as in our humble judgment of simple execution in the first instance and likely to require fewer adjustments afterwards, as interfering less with the ex- existing tenures of landed property and offering greater facilities for effecting ex- its sale and transfer, while affording to the poorer, and less influential portion of the community a better protection against

injustice

Fort St. George 1st May 1843.

injustice and oppression—

Shimendungger
27th October 1840. / Signed / H. E. Goldsmid
Civil Service

/ " / G. Wingate Lt. Engineers
Supt. of Survey Affts.
in the Deccan,

No. 2528 of 1841.

Territorial Department
Revenue,

To
F. J. Halliday Esqre.
Junior Secretary to the
Government of India.

Sir,

Adverting to paragraph 1st of my letter No. 3303 Dated the 27th October 1840 I am directed by the Honorable the Governor in Council, to transmit to you for submission to the Right Honorable the Governor General of India in Council copy of a letter from the Revenue Commissioner dated 15th February last and of its accompaniments furnishing information on the points noticed in your letter of the 17th August last in connection with the proposed survey of the Southern Mahratta Country—

2d. After the various occasions on which this Government has communicated to

that

Fort St. George 1st May 1843.

that of India, its sentiments on the subject of Revenue surveys as adapted to the state of the Tenures and other considerations under this Government, it would the Governor in Council thinks, be merely a needless repetition, to express them again in detail on all those points which are brought into discussion in the papers received from the North Western Provinces, the more especially as they have been so ably treated in those now handed up by the Revenue Commissioner and particularly in the valuable joint report of Mr. Goldsmid and Lieutenant Wingate. The perusal of the whole of these Voluminous documents confirms His Honor in Council in the opinion that this Government is proceeding in its Deccan Survey on sound and liberal principles and such as must be successful in restoring the agriculture of that province to a state of prosperity far beyond what it has as hitherto known, under our rule. From the accounts which are received of the present condition of those districts in which the new assessment has been introduced, His Honor in Council may safely affirm that no measure of our administration on this side of India has been attended with such gratifying

gratifying results-

3d The first object to be secured in instituting a grand measure of this kind is its adoption to the state of things existing in the Country- This object has certainly been attained- Every interference with existing rights and tenures has been most scrupulously avoided and no partiality for one above another system has been permitted to have an influence in causing change- However superior the Monzwar system may seem in the North Western Provinces the Governor in Council considers that Mr Goldsmid and Lieutenant Wingate have clearly proved its inapplicability to the Deccan, and he would regret to see any attempt to assimilate the land Revenue system of this part of British India, to that or any other which may be supposed to possess any advantage in a Theoretical point of view-

4th As to the conduct of the operation of the Deccan survey the reports now forwarded I am desired to observe, most amply justify the assertion that they have been carried out with the greatest possible care and accuracy- All available means have been applied for the prevention and detection of error and in respect to the scale of assessment which has been

been adopted in this Presidency it is evident that if there be a fault it is on the safe side of moderation-

5th The Honorable the Governor in Council trusts that the Government of India will be satisfied from the present and former communications that the work which is in progress throughout the Deckan is one of the highest utility & calculated more than any other to attach the large mass of the population to the British Government and to impart stability to our rule- The extension of the operation to the Southern Mahratta Country this Honor in Council considers to be desirable as much for this purpose as for the more object of securing a steady and easily realized revenue- Recent events in that Province have shewn that our Government has little hold on the sympathy and affections of the people, which are to be gained only by a strong sense of benefits conferred- No benefit, in the opinion of this Honor in Council, can be so great as that which will give them a real property in their land, fix their payments to the state on a certain and moderate basis without liability to have the demand enhanced on improvements arising out of the expenditure of skill and capital and free them from the extortionate grasp of the petty tyrants who unfortunately are found

found in every Village and district, in which it is necessary that Agents of the Government should be placed.

6th. In my letter of the 29th March 1841 No 294, the rough Village Map (of which another specimen accompanies the papers now transmitted) has been remarked upon as containing all the information which can be desired for Revenue purposes and Mr. Thuillier, in Para 19th of his present report, alludes to Captain Jopp's Trigonometrical Survey as sufficing for all purposes of Geography and Topography. It appears possible that, without much trouble, the information which these two processes furnish may during the progress of the Revenue Survey, be so conjoined that (if such be deemed necessary) the boundaries of each Village of a Taluk or Province might be laid down on an extended scale. The Course of Rivers, main Roads, and all natural boundaries must have been defined in the Scientific Survey, and to fill in these with the boundaries of the Villages in a sufficiently accurate manner may perhaps be easily effected by the European Officers at the time the Revenue measurements are going on. On this point, the Revenue Commissioners observe that

been called for and it will be ascertained whether

whether the details of Captain Jopp's operations could be furnished to the Revenue Surveyors in such a form as to be made use of for the purpose above indicated.

9th. But the first step to be taken in this matter is to provide the means of settling what the boundaries of Villages really are, for in my letter of 28th May last it has been explained to this Lordship in Council that the existing regulations of this Presidency are totally inadequate for this purpose. This the Governor in Council is informed is more particularly the case in some districts (as for instance in Madura & Tinnevelly of the Madura Collectorate) where the progress of the Survey is almost entirely stopped by the existence of disputes in every corner of every Village. He therefore trusts that the enactment which has been recommended in the letter above quoted, may be speedily passed.

8th. I am directed to embrace this opportunity of soliciting the attention of the Right Honorable the Governor General, in Council to the inadequacy of the allowances of the Survey Officers under this Presidency. The staff salary of the Superintendant of the Survey is 350 Rupees and of the Assistants 200 Rupees, beyond their Military Pay and allowances, as per Margin & an allowance for an

Office

Capt. Jopp's Survey 185.-
Lieut. Thuillier's Survey 265.12
Lieut. Smith's Survey 256.-
Lieut. Boulton's Survey 243.8.
Ensign 202.-

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Office-Tent and Establishment which cannot be deemed a personal Emolument of 75 (Seventy five) Rupees each-Lieutenant Mangate therefore as Superintendent receives Rupees 690-12-- and his Assistants according to their rank, while from the Bengal and Agra Annual Guide for 1841-it is gathered that the annual staff pay of a Revenue Surveyor exclusive of his Military pay and allowances as above is Rupees 630, some Assistant Revenue Surveyors appear to receive even a higher staff salary viz. 713 Rupees.

9th Impressed as this Government is with the correction that the scale of pay fixed for the Survey Officers in this Presidency is disproportionate to the importance and nature of the duty which they have to perform (and which, it may be observed, is much beyond what is required of those who merely Survey and lay down the Lands as they have in addition to classify it, and to assess the Revenue) I am desired to urge upon the favorable consideration of His Lordship in Council the claims of these deserving Officers and more particularly of the very able and zealous Superintendent Lieutenant Mangate and in requesting a rule that his Lordship in Council will be induced to increase their Salaries some what on a par with those of Officers similarly employed under the Bengal and Agra Presidencies, to transfer

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that the Staff salary of the Superintendent here be raised to (650) Six hundred and fifty Rupees and those of Assistants, who have served two years in the Department to (350) three hundred and fifty Rupees exclusive of the Military Pay and allowances of their Rank-

Bombay Castle, 11th August 1841.

(signed) L. R. Reid
Chief Secy. to Government.

No. 137-

To L. R. Reid Esqre
Chief Secretary to the Government
Bombay.

Sir,

I am directed by the Governor General of India in Council to acknowledge the receipt of your Letter No. 2202 dated the 8th Ultimo, regarding instructions on the subject of the proposed Survey of the Southern Marhatta Country referred to in the Letter of the 27th January.

2. In reply I am directed to state that the dispatch alluded to by you of 27th January last received here on the 7th February is not after the most careful search to be found in this Office, it appears to have been lost soon after its arrival-

3. I enclose two other dispatches both dated the 3rd February and received on the 6th

idem

idem. me on the progress made in the Revenue Survey of the Chandore Talooka, the other recommending the retention of Mr. Goldsmid's Establishment and the extension of the Survey to other parts of the Sub Collectorate of Nasseck have been lost in the same manner. Of the three Letters therefore, I am directed to request that you will forward duplicates.

4. It is unnecessary however to delay until the receipt of the duplicates the expression of the opinion of the Supreme Government upon the subject of your Letter. The Governor General in Council is very willing to sanction a Scheme of Survey and Settlement for the Southern Mahratta Country as has already been done for the Deccan when assured that the operation will not be too large or too immediately expensive and will be so conducted as to produce satisfactory Settlements and afford good topographic records.

5. But to enable His Lordship in Council to judge whether what he is so called upon to sanction is likely to produce these effects, it is obviously necessary that the proposition be laid before him in the shape of a well digested and carefully considered scheme embracing a rapid examination correct and lasting Survey and a judicious

considerate

considerate and practical plan of assessment.

6. Both in this Presidency and as His Honor in Council is well aware, in the operations of Mr. Pringle in the Deccan the disadvantage of a different course of proceeding has been sufficiently experienced, and it is but lately that the Governor General in Council was surprised to find even in the new Deccan Survey by which all old errors were to be corrected, that the operations are conducted as to be absolutely of no value for Geographical or topographical purposes, and it is much to be feared of little more than temporary and doubtful utility even for merely revenue purposes.

See Letter No. 194 of 6th July 1840.

7. It was stated in the Letter to Your address in which this circumstance was commented on that "the Governor General in Council "was expecting more full information as to the cha- "racter and specific objects contemplated in "the Bombay Revenue Surveys in order that "the principles on which they are conducted may be "considered with reference to the experience gained "in the Revenue Surveys of the N.W. Provinces and "of various parts of Bengal" The information here alluded to is yet wanting, but will it is hoped, be at no distant period perfectly supplied.

The

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8. The Governor General in Council understands that full details of the system of settlement in the N.W. Provinces have been already furnished to the Government of Bombay.

Note by the private Secretary to the Governor General of the 9th Instant, gives a brief but clear sketch of the system pursued in those Provinces and a dispatch to the Honorable Court from Lord Auckland as Governor General in the N.W. Provinces affords very minute information upon all parts of the system there in use.

No 3 of 15th August 1838.

9. Copies of these documents accompany this dispatch, and the Lordship in Council will hope to receive from the Honorable the Governor in Council at an early date, a well considered plan of survey and settlement applicable to the circumstances of the Southern Mahratta districts, calculated to ensure good practical results, and safe from those deficiencies to error and disappointment, and especially from those hazardous excesses over assessment which have already been too severely felt, not to be anxiously apprehended and sedulously avoided.

Fort William,
the 17th August
1840.

(Signed) T. S. Wakefield,
Sec. to Govt.
Govt. of India.

Note

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Note.

1. The essential principles of the survey and settlement in the N.W. Provinces as they may be compared with those of similar operations in the Bombay Districts may be stated in a few words.

2. The first great distinction between the Two classes of proceedings appears to be that in the N.W. Provinces the survey and the assessment are quite distinct operations conducted by separate Officers, while in Bombay the Officers superintending the survey determined also the classification and fixed the rate of assessment upon the land.

3. The danger of the latter mode of assessment is that it tends to fix the demand of Revenue too much upon speculations and very uncertain grounds. The result by this mode has been usually found to be that worst one, over assessment. In the N.W. Provinces the endeavour has been to regulate the assessment as much as possible by practical and safe considerations. By the method there observed the Government may not always obtain its fair

revenue

revenue - but it is thought that the loss on this account is far over balanced by the prospect of escaping the contrary and greater evil.

4. The process in those Provinces as it is at present matured and established is that a Professional survey Establishment furnished to the Collector or settling Officer returns upon scientific survey data of the area of every village, and of the extent and character of the principal divisions of soil and surface comprised in that area - These returns under good Officers, are correct grounds for the further proceedings so far as they go.

5. The fields of every village are measured by native ameens under the general superintendence of the Surveyor, but as these measurements are not subjected to any check or proving as to the total area, and the extent of the principals subdivisions by the Professional staff it is said that this part of the work is often of little value and that these interior village or field measurement have in fact to be done afresh at a time to be explained in the enquiry by the Collectors establishments headed by the Tahseldars, who answer to the Translator of Bombay

The

6. The settling Officer on receiving from the Surveyor the professional returns of general survey, proceeds to fix a general amount of assessment for the whole Pergannah, or other Revenue division, in which the villages are situated. If all the Pergannahs of the District have been surveyed in pieces, in the first place within some general limits the entire assessment which he proposes to lay on it as a whole - Here his great guide is the sum actually punctually realized for a series of years, without arrear or difficulty - Where an increase above such previous easy and regular Collections is admitted, it is only to a clearly moderate extent, upon notorious considerations of the capability of the District to pay some higher Revenue - Attachment and exportation are in the N. W. Provinces examples of Districts from which without suspicion of apprehension of injury

injury a certain account of enhanced Revenue has been taken where the course of previous Collection has shown that a reduction of assessment is called for such reduction is granted with liberality, as our principle rather to exceed than to fall short of the necessity.

7. The whole sum to be assessed upon a District or other tract of Country being thus settled, the settling Officer proceeds to distribute over the several Provinces and Villages founding such distribution chiefly on the general returns of Cultivation furnished by the Professional Surveyor. And he then enters in a circuit of the country to be assessed on a particular personal examination of the exact circumstances of each Purgunnah or Village, so as to vary and adapt his first approximate distribution to the actual respective advantages and pretensions.

8. It is in this stage that he institutes that careful remeasurement of the interior of Villages through is checking (Partalling as it is technically termed)

Establishments under Tahseeldars and others to which allusion has been made as being unnecessary, notwithstanding the previous detailed measurement by the Ameens under the Professional Surveyors.

Upon the knowledge thus acquired from these several sources and on a careful review of the history of past Revenue and Rent payments in detail, he frames the demands of Revenue upon each Village or separate Tenure.

10. It will be obvious that by this system, there is great security against over assessment, in the condition of a constant reference to former regular and easy payments. This if it may be so termed, progressive. This is the distinctive character and merit of the system and separates it broadly from every other resting mainly upon conjectural calculation and assessment.

11. There is much apparent advantage too in having the assessment fixed by a Revenue, rather than by merely a scientific officer. The former has all the aid of the Institution, and enjoys the great practical confidence of the

Revenue

Revenue establishments, and seems less
likely to be betrayed into sanguine or
unsound assumptions: - where the state
of business and the character of the office
admit of it, the Collector of a District is
chiefly upon the grounds of his practical
knowledge of its affairs and people, pre-
ferred for the duty of forming a settlement.
But from the extreme fore[illegible]ware of duties
in a Collectors Office especially where the
charge of the Magistracy is also held by the
Collector, it is only in rare instances that
it has been found possible to employ the
Collectors in the N. W. Provinces.

12. What I have understood to be
always wanted from Bombay is some such pre-
cise explanation as has been here briefly
attempted of the duty assigned to the several
parties in the business of survey and settlement
in that Presidency and of the safe guards on
which reasonable reliance can be placed
against excessive assessment.

13. There is this further pe-
culiarity in the Bombay Districts that
distinct

distinct assessment is, I believe, intended
to be fixed by the Government upon all
the Resident Ryots, or single Cultivators
in Villages, whereas in the N. W. Provinces,
the Revenue assessed only on entire Vil-
lages or Estates.

But in the N. W. Province Vil-
lages which are held by a Zemindar,
and a number of Ryots as under tenants,
and not by a body of the Cultivating copro-
prietors, means are taken for ascer-
taining and recording the holdings
and rent rates of the different Ryots,
which may usefully hint to that may pos-
sibly be of use in Bombay.

15. The Zemindar is called on
to enter, when the Collector is on the spot
or in the vicinity a schedule of the Ryots,
their lands and rents. This schedule is published
in the Village and explained to the Ryots.
Objections to it are heard and these are inquired
into and adjusted, in open assembly of the people
of the neighbourhood. The schedule, corrected after
this manner, is then signed by the Collector and
the Zemindar, and no higher rate of
rent can, during the currency of the
settlement

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Settlement be enacted by the Latter from
his Ryots, until he forego his right of
enhancement by a regular suit in a
Court of Justice.

16. But without referring to
this particular precept, it would not
seem sufficient (though the delay
of procedure would of course
delay) to extend to the Ryotwar hold-
ings of Bombay the same principle
of assessment founded as a general
standard upon former rates. Col.
Sectional of Revenue as are found
lowest on this side of India,
in regard to Villages or other
distinct properties of whatever
extent.

August 2d 1840. (Signed) J. R. Colvin
Jno. Lang Esqr
(Signed) F. J. Halliday
Junr Secy to the Govt of
India

North

Fort St. George 1st May 1843.

North Western Provinces

Judicial, Revenue, and General Department.

Revenue

No. 3 of 1838.

To
The Honorable the Court of Directors
of the East India Company.

Revenue Dept. the 18th of Augt 1838.

No. 5 of May Gn. 1838.

Honorable Sirs,

1st. The dispatches from the Government of India, and the Narratives of Agra Government, will have informed you from time to time of the measures now in progress for the Survey and settlement of these Provinces. You have however in a late dispatch addressed to the Government of India, and received over land, expressed a wish to have this information placed before you in a more clear and connected manner. I therefore, hasten in the present letter, to furnish a general outline of the plan now pursued, and a brief notice of the progress which has been made.

2nd. Your Honorable Court are fully aware of the failure of the measures adopted under the provisions of Regulation VII 1822 for the revision of the settlement of

of these provinces. The subject deeply engaged the attention of my predecessor Lord W. Bentinck during his tour through these provinces in the years 1831/32 and 33 after much Examination of the question and personal conference with all the ablest servants of the Government a plan was devised of which is sketched out in the printed Comments noted in the Margin and Public information regarding which has no doubt been communicated to you by the Local Government before separate existence has been given to the subordinate administration in these Provinces.

3rd. This plan has since been elaborated and improved by the Combined efforts of the officers entrusted with its execution during a period of 9 years. The gradual development of the plan will be traced in the Circular orders of the Board of Revenue enumerated in the List which forms a separate number in this packet. In the following paragraphs I propose to give a general sketch of the operations as at present conducted in each Collectorate as well as subjoined in each branch

Minute by the Right Honorable the Governor Genl. dated the 26th. of Septr. 1832. with Govt. Genl. to the Ct. of Directors No. 1 dated 26th. of Jany. 1833. - Ditto Govt. Revenue Dispatch to Govt. Madras & Revenue No. 777 dated the 8th. of March 1832.

branch of the Proceedings by such arguments as have prevailed for their adoption and enforcement.

4th. The general objects proposed in the present revision of settlement are, to fix a moderate and equable assessment for a term of 20 or 30 years, to define all existing rights in the land, where they are yet uncertain, and to form an accurate and complete record of them when thus defined or as acknowledge to exist; with these are connected several Collateral objects such as the Collection of interesting and important statistical data, the consequent arrangement of the different divisions of the Country so as to render the several districts compact and equal, and to insure the coincidence of the jurisdictions of the several functionaries in the different departments of the administration of the public Establishments so as to correspond with the ascertained extent, population and wealth of each district or component part of a district.

5th. A necessary measure towards the attainment of these ends is an accurate survey of the Land with a specification of

of the quantity barren, cultivable and cultivated, and a classification of the two latter under the kinds of soil generally recognized in the district.

6th. In order that the survey should proceed with regularity and free from interruption, on the principles which will be hereafter detailed, it was essential that an accurate adjudication and demarcation of the boundaries of every Village should be made by the Revenue Officers.

7th. The first step then on selecting a district for settlement is to decide and mark off the boundaries of every Village. This is, carefully executed by the officer who conducts the settlement aided by the Tahseel and Pergunnah officers and assisted by a few Ameens and natives of influence acquainted with the precise

8th. Actual possession is the basis of the measurement where there is no dispute on this point. Boundary

mark

marks of earth with charcoal pits at intervals are fixed by subordinate officers who have each a certain number of Villages allotted them. Whenever dispute exist they omit their demarcation and report the matter to their superior. He or some confidential person employed under him visits the spot and either decides the dispute by determining the possession to rest with one party or the other, or in the event of their being no clear title by possession, as is often the case where a tract of uncultivated land intervenes between two Villages, he marks off the limits of the disputed tract and assembles a punchayet or jury of the most respectable natives who are selected by lot and make their award without further delay on the evidence adduced by both parties. The award thus made is immediately marked off and settled into a rough sketch which the subordinate

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subordinate first deputed to the Village prepares in the native lan=guage and manner.

9th When the whole boundaries of a purgunnah have been decided and marked off the map is prepared for the survey which immediately commences its operations.

10th I would here point out the immense trouble which ensues from this preliminary process alone your Honorable Court must have often been struck with the protracted and demoralizing litigation resulting from disputed boundaries. In districts which have for ever remained much waste land and been only lately brought into cultivation

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cultivation such disputes are numerous and rancorous in the extreme. The matter is frequently involved by the intermediate land being claimed by a 3d party as a Sowcar Village, ie. a Village not yet brought on the rent roll of the Government. This alone was the fruitful source of extortion to the Purgunnah Officers and Canoongoes whose records and reports were generally appealed to in such cases. There was great difficulty in bringing these cases to an issue in a Civil Court, proof was necessarily defective, which made each party reluctant to appear as plaintiff, with the onus probandi consequently thrown upon himself, again the land was generally situated far from the Civil Court, was therefore unexamined by the Judge and generally left to be represented by the rude Maps of unmustrooled Amens who found it their interest to distort and misre=present the real state of the case as much as possible. Frequently Justice demanded only an equal division of intermediate

intermediate waste land between two adjacent Villages the former boundaries having been long lost to the recollection of man. There was no process by which this could be claimed, and none which, if it were claimed and awarded, would not be attended with the greatest possible risk of subsequent detriment or ruin to the weaker or less corrupt party as the enforcement of the decision would open the door to much intrigue and injustice on the part of the unchecked officials entrusted with the execution.

11. All these evils are at once finally terminated by the proceeding in question. The settling Officer brings to the work experience, effective aid and all possible appliances to facilitate the work. He comes to the spot, examines the ground and learns the particulars of each case, not from the wranglings of Vakeels or Mookhtars, who ignorantly or purposely misstate facts, nor from the mouths of witnesses of whose character and qualifications we can know nothing, but

but from the mouths of the parties themselves, from the representations of respectable persons resident on the spot with whom he is acquainted, or from the evidence of witnesses given openly before their assembled brethren. He comes not merely to this or that dispute which may have become the most rancorous, and therefore forced itself most prominently on attention, and where the minds of the litigants are excited, and all the previous trains of fraud and deception carefully laid. He comes equally to all, every Village must have every boundary marked off. Half the disputes are anticipated and prevented, and the portion stifled in their birth, and those of old standing decided under circumstances most favorable to the development of truth. Further than this every portion of land must fall into one Village or another, and consequently come under assessment at the settlement. Such a thing as a Zemindar Village can no longer have existence in the sense in which it has been hitherto productive of mischief.

The

12th The Surg or Punchayet is has been already mentioned as the last resort in the case of an obstinate dispute, as this institution is extensively used in operations connected with the present revision of settlement, the mode of its employment requires explanation.

13th The Settling Officer on going to a purgunnah draws out a list of the most respectable residents within it, who are qualified for the duties of Arbitration. The list is easily compiled from his own knowledge of the people, from information given him by the Tahsildar or Purgunnah Officers or by the reports of the inhabitants amongst whom he comes. If the people have any confidence in the Officers no reluctance whatever is shewn to be placed on this list, indeed it is generally considered an honor and distinction of which they are proud. These persons are called Panjis or Jurors, or more correctly speaking assessors.

14th On the occurrence of a dispute that cannot otherwise be decided, and which the parties will make up amongst themselves, &c

the names of these Jurors or assessors are written on slips of papers and drawn out by lot each party is allowed to challenge any individual, and the Settling Officer hears and decides on the objections. The 3 first unobjectionable persons thus chosen, are appointed Arbitrators. The documentary evidence is made over to them, the point in dispute explained, and the issue joined. They accompany the Settling Officer to the spot, make such enquiries as they think necessary and immediately give their decision. The award thus given is under the terms of Section 9 Regulation IX of 1833 final, and not open to revision by a Civil Court. The plan when worked with care and promptitude is found to answer very well. There is no legal power to compel the assessors to give in their awards, but I understand, that no difficulty has been experienced on this head, and no reluctance is exhibited. In case of difference of opinion between the several assessors, the voice of the Majority is adopted.

15th Every precaution is taken, that when boundaries have been determined, in any of the processes above described, they

shall

shall be immediately marked off, and a rough record of the demarcation made. The Riamut survey follows and lays down all with a mathematical nicety that extends as effectually as can be contrived to prevent subsequent doubt and question on the subject.

16th. The only expense to the parties involved in this process is the very trifling one of erecting the boundary marks and making the rough native record of the decision. Justice is brought home to their doors, and they are afforded the simplest and best tribunal at no expense.

17th. It has been supposed that the objects contemplated in the survey would be best attained by a combination of the European and Native methods. The former at a moderate cost presents general outlines in an accurate form, and capable of reduction or extension at pleasure. The latter is more economically used for embodying the details of a Village and the division into fields. In this the Native Surveyors are skilful in distinguishing the nature of the soil and in classifying

classifying the fields according to their productive powers. The absence of scientific or methodical protraction renders the Native Maps, commonly called the field Maps Rechouree Maps or Rhusreh Maps only rough representations of the land, and prevents the combination of these individual plans so as to form the general Maps of a Purgunnah or district.

18th. Under this arrangement the professional survey gives general results with accuracy, Viz^t, that total Area of a Village, or the total cultivated, cultivable, or barren land within it, and thus form a valuable sketch on the similar results which the native survey affords by a different process on a large scale, and in a rude method. Again the professional survey is, as it were, an Index to the native Village Map, shews at once the position of a Village, its proximity to the market, facilities of communication, and the tract in which it lies which may be marked by peculiarity of soil, scarce or abundant means of irrigation, or other circumstances which are found by experience to affect tracts of Country or groups of Villages.

The

19th The conduct of these two Statistical and simultaneous Surveys is entrusted to a separate class of Officers called Revenue Surveyors, persons specially selected generally from the Army for their scientific attainments and acquaintance with the native languages. These persons have under them large and expensive establishments skilled in different branches of the work, Europeans, East Indians, or Natives; a considerable reduction has been effected in the expense of the scientific Survey by training Natives to the use of instruments and to pure traction and delineation according to the European Methods.

20 A considerable change was introduced into the system of Survey towards the close of last year. The change excited some opposition from the Deputy Surveyor Generals and therefore deserves more special notice.

Packet 1230

June 1837 Revenue Proceedings No. 13 31.
September 1837 Revenue Proceedings No. 7 to 12.
October 1837 Revenue Proceedings No. 7 to 8 & 11 to 15.
November 1837 Revenue Proceedings No. 15 to 17.
November 1837 Revenue Proceedings No. 2 to 15 & 18 to 19.
November 1837 Revenue Proceedings No. 2 to 3 & 7 to 8.
December 1837 Revenue Proceedings No. 97 to 10.
January 1838 Revenue Proceedings No. 33 to 35.
March 1838 Revenue Proceedings No. 63 to 67.

21 Under the system first adopted, the Village boundary was laid down by a Circumferentor Survey with a theodolite and chain whilst the interior features of the Villages, the Cultivated

Cultivated, the Culturable, and barren land, the Village Site Roads, Tanks Lakes, and Rivulets, were put in by another set of Surveyors by means of either a plane table, or a Surveying compass, and preambulator. The native measurement was restricted to ascertaining the quantity of cultivated land whilst the rest was sketched into the native plan by Eye - each Village was thus visited by 3 Survey parties - The first laid down the boundary by an accurately scientific process, the 2d roughly sketched in the general features of the Country in the European method, the 3d gave according to the native method, the details of the cultivated area, of which the total was given by the 2d party. The change made was to drop entirely the operation of the 3d so as to measure in the native method the whole Village area - Before the native Survey was sketched by comparison of its result with the cultivated area shewn by the 2d party afterwards by comparison of its result with the total area ascertained by the first party.

22 The objects contemplated by the change were grater cheapness of

of execution, a reduction of rate of expend-

Lowest rate in Season of 1835/36 — 20-3-6
Contemplated rate under new system — 12-8-7
Vide Para 13th of Sud. B.C. letter to Govt. dated September 1st

on the acre or square mile which is the only test of expense, greater celerity of execution, & superior accuracy of those results which were the most valuable for Revenue Surveys. It was also supposed that the comparison in the latter method would be made with an area better defined in itself, and ascertained by a more accurate mode of measurement: with the change were also coupled strict injunctions both to the Revenue Surveyors and Settling Officers to test the native Surveys in every possible way, not resting contented with seeing that the totals agreed, but also testing by other and dependant processes the accuracy of all the Previous details.

2d. The Deputy Surveyor General objected to the change, because she considered that by dropping the interior Survey by the 2d. party the value of the Scientific branch of the operations was much demenished, and that the latter comparison instituted between the European and Native Surveys was less efficacious than the former, because it would allow the native Ameens to represent that as waste, which was

Cultivated

cultivated or Culturable, and otherwise falsify the return in that method.

2d. These objections were overruled because the Revenue Authorities were considered the proper Judges of what was required for Revenue purposes and because the proposed arrangement promised to combine economy with greater accuracy.

2d. The experiment was tried under two of the best Surveyors Captain Wroughton and Neall Laurence, and I understand has been found to answer expectation, although, the Official result has not yet been communicated to the Government.

2d. I need only add, that the geographical value of the Scientific Survey has not been at all diminished by the change all the geographical features of the Country are still laid down by the 1st. party, i.e. by the Circuit Surveyors, by means of intersecting lines from their Circuits. The only change is, that the distinction between waste, cultivable, and cultivated land, is no longer exhibited in them, and that is a distinction of no permanent nature, but which is known to vary with each year.

2d. The progress made by the Survey upto end of the season 1836/37 compared with what was effected before, is shewn in the

table

table which is put up as a separate
number in this packet - The return for
1837/38 is not yet received, but I am informed
that it is still more favorable than
those of the former years, and there is every
reason to anticipate that, as the plan
becomes matured, and the Officers more
experienced, its progress will be more
accelerated, its cost diminished, and its accuracy
increased -

28th I may give in this place a brief
comparison between the system of Survey
under the former and present plan of
operations, or as they are commonly called (perhaps
not correctly) Settlement under Regulation VII
of 1822 and under Regulation XI of 1833 -

29th The sole measurement on which
the Settlement used to be made, was the
Khurch of a native Ameen unaccompanied
with a Field Map - This might be more or less checked
according to the activity or otherwise of the
Settling Officer, but it is at best a mere list
of fields and measurement, without any
key or Map, so that it is difficult to
identify the fields, and test any doubtful
entries, without going over the whole. The pro-
fessional Surveys in the few parts of the Country
where

where they were made, were entirely neg-
lected and turned to no useful Accounts -

30th Now both methods of Sur-
vey are combined and formed into a useful and
very effective Check upon each other, their
conduct is entrusted to another and sepe-
rate officer possessing peculiar qualifications
for the work and distracted by no other dis-
similar occupations from giving his whole
attention to perfecting and controlling the
operations, over and above all is the separate
and independent Check afforded by the Settling
Officer, who with his rival testing establishment
follows the Surveyor into the Pergunnah with
his ears open to every complaint of over and un-
fair measurement -

31st The plan in itself affords Check
upon

Packets Nos 11 to 14

September 1837 Revenue Proceedings Nos 80 to 82 .. Check and
November 1837 Revenue Proceedings Nos 81 to 83 Seems to hold
November 1837 Revenue Do Nos 185 and 187
December 1837 Do Do Nos 127 to 129 - out the fairest
prospect of accuracy - It is true that on the first
introduction of the System faulty surveys were
made, and it must be expected that
in the hands of careless or inefficient Agents,
the best devised schemes will fail but
these errors were detected, exposed and
corrected

Corrected by the settling Officer. The last — Check was effectual and ended in the exposure of the neglect of the surveyor, and the prevention of the recurrence of similar — neglect.

32d The Survey of a Pergunnah Completed, the surveyor hands over to the settling — officer the following data. An English Map of each Village on a large scale with the statistical facts regarding the Village conveniently exhibited on the face of the Map, a Native Field Map shewing each field — marked with a number; the Kheusrah or native field book with each field numbered to correspond with the Map and shewing the size of the field, the name of the proprietor, the quantity of the soil and the crop it bears, with — money rate it pays according to the — Statement of the Putwaree, and lastly a Pergunnah Map compiled from the scientific Village Maps, shewing the general — features of the Country and the disposition of the usual Villages —

33d The Materials are arranged into convenient forms by the native Establishment and estimates of the assets deduced therefrom are framed by the Tahsildary Officers. Notices of the former fiscal — history

history of each Village are compiled from — the records of the Collectors office, all these particulars are than thrown into a convenient tabular from, which shews at a glance the — former assessment of each Village, its present resources, and the Assets, as estimated from the different sources described above.

34th Thus furnished, the settling officer proceeds into the pergunnah, and pitches his Tent in some convenient Contrical spot. His local knowledge soon enables him to — Classify the Villages according to the general properties of the soil, facilities for irrigation or other similar considerations. His local experience also enables him to assume a — Total Summa more or less than the existing Summa, which it is well known the Pergunnah can afford to pay without prejudice to — its resources. The total thus assumed is distributed over each cultivated and cultivable acre in the Pergunnah. This — is then corrected according to the class in which each Village may stand, being above the average in the class which is better than the Medium, and below it in the class — which is worse than the medium. A — proximate Summa is thus obtained for

each

each Village, and may be entered in the tabular Statement opposite to the other entries regarding each Village, another branch of the operations then commences in ascertaining; from such sources as may be at hand; the records in his office regarding Certain Villages, the information of his Native officers, or his own experience, average rates, which may be fairly levied as rent from the different descriptions of soil. From these rates, applied to the returns of each village, may be deduced another proximate Summa which is also entered in the Tabular Statement.

35th Each individual case must now be taken up, the Proximate Summas thus ascertained be compared with the former assessments and with the Estimates prepared by the Native officers. any great discrepancy which appears must be examined, and a satisfactory explanation if sought. Lands of equally productive powers will frequently be found able to bear very different Summas the tenure under which they are held the amount of the former assessment, Capabilities of improvement, even the Caste and class of the cultivators or proprietors must

all be taken into consideration before a fair conclusion can be reached, all these circumstances evade arithmetical calculation. They must be left to the discretion of the settling officer who with the exertion of a fair degree of care and judgement and moderation, will find no difficulty, in forming a sound decision. The Summas thus fixed are read out to the assembled people. Their objections are heard, weighed, and disposed of. If great doubts exist a group of Villages are thrown together, a total Summa fixed on the whole, and the people left to themselves, under the Superintendence of a Canoongoe or other influential person to distribute the total over the several component Villages. This course is sometimes successfully.

Packet No 15
August 1836 Rev Dept
No 42.

Para; 64 Rev. Nar. for 3d December of 1836. adopted for a whole Purguinnah. The results thus obtained, are brought up to the settling officer, compared with his own data, explained, and reconciled, or corrected.

36th According to this System it will be at once seen that the question to be decided is one of comparative, not of positive,

Capacity

Capacity for assessment - all will combine to conceal from the Government the positive resources of any one Village, though each will be forward to declare the comparative resources of his own or his neighbour's - Village, or of two contiguous Villages - when it is once known that a fixed aggregate Jumma has to be distributed over individual Villages all will combine to make the distribution equable -

37th. The Jumma fixed and agreed to, the test must now be gone over again - Each Village is taken up, the proprietors are required to state the nature and incidents of their tenure, to define all peculiarities or doubtful circumstances of their customs, to reduce this to writing, sign, and attest it - If there are now proprietary Cultivators, the proprietors are called upon to file a rent-roll - shewing the rate and total, which each man is to pay, with the nature of his tenure, whether heritable and transferable on fixed rates, or merely at will - The rent-roll thus formed is compared with the records in the Office and advertised for general information at the Village and in the Camp - If no objection is urged within a-

certain time, and the entries appear fair and reasonable, the rent roll is confirmed and sanctioned, and becomes a future regulator of transactions between the land-lord and tenant -

38th. Care is necessary to ensure that all these documents shall be clear and precise in their nature, and fully develope all that it is necessary to place on record in order to regulate the future economy of the village; with a little management however the whole may be very speedily and satisfactorily concluded - a few subordinate Officers may easily be instructed to prepare these documents in correspondence with the several village Communities, and bring them up either for final examination and approval, or with the points disputed or doubtful, carefully and clearly stated -

39th. Disputes, where they exist, are all disposed of on the principles already stated in para, 8; where possession can be ascertained, it is stated and recorded, where it is doubtful or uncertain, and no satisfactory clue to its ascertainment -

ascertainments can be discovered, refer-
ence is had to a jury or Punchayet in the
mode described in paras. 13 and 14.

40th The whole thus concluded, the
settling Officer leaves the pergunnahs and
proceeds at his leisure to draw up his
report. Besides the proceedings in the Na-
tive languages regarding each Village;
he also fills up in English a printed
Village Statement, exhibiting in a form
suited to the principal varieties of tenure
the general resources, former assessments,
nature of proprietary rights &c. with a re-
mark by himself on the consideration
which influenced him in fixing the Jeem-
mah. He also arranges all the Villages of
the Pergunnah in convenient tabular forms
shewing especially the rate per acre
which the proposed Jemma falls on the
Cultivated land on the Cultivated,
and cultivable jointly, and on the
Total area. These English State-
ments with a general report contain-
ing such remarks as are necessary on
the course he has pursued or other
Circumstances, are forwarded through

the Commissioner to the Sudder Board of
Revenue, and if approved by them are
finally laid before the Government for
confirmation.

41st In this process a large dis-
cretion is ostensibly given to the settling
Officer, as I believe there always actually
is in similar operations. But in the exer-
cise of this discretion he is not left un-
checked, but on the Contrary every pre-
caution is used that each step of his pro-
ceedings as well as their final results
shall be disposed in such a manner, as
shall render them open to the easiest ex-
amination and Control.

42d When revising the settle-
ment of some thousand Villages within a
short space of time, it is impossible that
the settling officer should explain the
whole of the motives, which actuated him
in each conclusion, so as to obviate any pos-
sible objections which might be raised. It
is sufficient that his Conclusions be ar-
ranged in such a form as to be capable
of ready examination, and that they be
tested in a few doubtful, special or
extreme.

extreme cases - accordingly this object has been kept in view and an Officer, of mature judgment and experience provided in the Commissioner, whose duty it is to examine and check the proceedings of the different settling Officers in this Division. For this purpose it is necessary that he visit the Camps of the surveyors and settling Officers, examine into their proceedings and test their conclusions - some doubtful Cases will be brought before him in appeal, others will occur to him on inspection of the abstract Tabular Statements. He will have the Pergunnah Maps before him, he can pitch on Certain Villages, or groups of Villages, for examination. In these cases he will test the proceedings of the settling officer, question the grounds of his decisions, perhaps himself pursue independent enquiries - There are no sources of information which are not open to him, and on which he can bring his presumed Sounder Judgement to bear. By these means he can easily control, regulate and direct all the operations in his division, and form upon them a

a just and valuable opinion -

43d. The mode in which the Jumma is fixed in the foregoing paragraphs is that part of the System which has raised most controversy, and as this has been impugned by persons of great experience on revenue affairs and to whose opinion deference should be paid, I feel it necessary to enlarge more upon this branch of the subject, and put you more in possession of the arguments, which prevail with me to give the decided preference to the present System -

44th. The System in force under Regulation VII of 1822 and prior to 1833 may very properly be termed the Synthetic, this the analytic: on the former plan, the rent and productiveness of each field was ascertained with care from their aggregate rental - the Jumma of the Village was assumed and the total of these formed the Assessment of the Pergunnah - Each deduction rested on its own peculiar basis, and on independent considerations - If equal care and ingenuity were bestowed on all, all would be equally

equally right, but if that care or that ingenuity were at any time, or in any case, relaxed, error would so far prevail. There were no leading stations no boundary points, within which error was, as it were confined. In the latter System on the other hand, the Jumma of the Perguunah is first roughly assumed, that Jumma distributed in different methods over all the Villages; those distributions are again checked by comparison with other sources of information and thus at length the Perguunah assessment; first roughly assumed is corrected and adjusted, In the same way the Jumma fixed on each Village is distributed over each Co-parcenary share/ each Thoke or Putta as it is called/ and each field, those manner distributions being all equally open to examination and check. Their averages are computed and assumed, which serve as land marks and draw attention to any casual variation which may inadvertently arise. They are boundaries of error useful to the settling Officer, invaluable to the controling Officer --

J

15th I have already adverted to the comparative case of apportioning a Jumma over several Mouzahs on the present method, above that of positively fixing the Jumma of each on independent data, and that in the former case you enlist in a measure the great body of the people to your assistance, whilst in the latter you array them all in opposition to you. It may further be said that in the former case you avoid all the perjury, deceit, and demoralization, of which the latter was the fruitful parent. It was a Cruel and a fearful practice under the former System, to Summon the village accountant before the Settling Officer, place in his hands the sacred emblems of his religion, and swear him to a full disclosure of the assets of the Village which he served. On one side he beheld the menacing attitude of his Masters, the proprietors of his Village, whose enmity once roused would not scruple at Murder, and on the other he beheld the easily atoned violation of his conscience, and the doubtful liability to imprisonment. On one hand he beheld the glittering

glittering bribes and rewards proffered to a his acceptance, on the other he could expect only at best the sullen and suspicious acknowledgements of the official, who thus put him to the test - It is surprising that under such a system, the falsehood and perjury of Putwarries should be held notorious - The change which should supersede and abolish such a practice would alone on that account be recommended by strong moral considerations -

16th

But it is asserted that the present assessment is founded only upon guess and Conjecture - The assertion is no doubt true in a Certain sense of the word, but it is no less true of any assessment that was ever made prospectively for a term of years - It will be well to sift the grounds for superior consideration which the old system of Settlement possessed in this respect -

17th

A large proportion of the Villages in these Provinces are held by bodies of Cultivating Proprietors, who in

practice confound their profits, as proprietors and labourers - They pay their Revenue to Government by a batch, or certain rate on the land each cultivates, without reference to its actual produce - There is another large Class who do not cultivate themselves, but collect their rents from their tenants in kind, and thus confound their profits as proprietors, with their profits as Merchants or Speculators - That person would be hard, who would predicate any thing but Conjecture of estimates of the assets of either of these Classes Experiments of the productive powers of the land may be tried, nice Calculations of expences may be formed, and Careful researches may be conducted into Village and mercantile accounts, still, after this laborious process great uncertainty must attach to the assets of any one Village thus ascertained for any one year - The case is simpler where the Proprietor does not Cultivate himself but Collects in Money from his tenants but even here the most Careful research is always exposed to error from deceit or fraud -

Supposing

48th Supposing however for a mo-
-ment that the assets of any Mouzah or
any number of Mouzahs in any single year
or even for a Course of years have been care-
-fully ascertained, doubt and conjecture
will find place in the next step by which
the Jumma is to be deduced from the assets-
Thirty per Cent may in some cases be too
much to deduct from the rental in favor
of the Proprietor, in other cases 50 per Cent
may be too little where there is a Single
wealthy proprietor, large facilities for the
improvement of the Estate and a former-
high Jumma a much smaller deduction
is necessary than where the profits of the
Estate are frittered away amongst a numer-
Community of poor but sturdy proprietors
who have taxed the productive powers of the
Soil to the utmost in order to enable each
to subsist, whilst each pays his quota of
a Comparatively low assessment - These and
numerous other considerations must enter
into every calculation of the Sort, and certain-
-ty is again abandoned for conjecture -

Suppose

49th Suppose even this difficulty
Successfully surmounted, and a certain
Jumma founded on the assets of each year -
fixed on the Village, it must be remembered
that, this Jumma is to stand for 20 years, and
in a perfectly novel state of Circumstances
to which past experience is scarcely applic-
-cable - The Settlement of a District is a Sort-
-of revolution which takes place in its agri-
-cultural condetion: old animosities and
disputes are forgotton, new sources of emo-
-lument are thrown open, lands which be-
-fore were locked up from defect of title,
are available for the Plough, improvements
which were before delayed are now fearlessly
made, the demand for labor and agricult-
-tural produce naturally falls - These and
many other consequences result which
nullify the certainty already attained -
The prudent man will endeavour to
cast his views forward, to calculate, as
far as he can the probable state of things,
and will shape his assessment according-
-ly. He will be slow to Calculate on a Con-
-tinuance of the present high prices of

Some

some articles of produce, he will be justified in anticipating a rise in the prices of others. He will finally be driven from certainty, and Compelled even in this last stage to found his assessment on Conjecture.

50th. Under the present System that is avowed, which under the past was practised. The assessment is assumed to be only a Conjecture, in which the great danger lies on the side of excess. Let the conjecture be too high, and the Country is ruined, let it be rather lower than it might be, and there is a small sacrifice of present income to the Government but the foundations are laid deep, of present happiness and wealth to the people, and of future enlarged resources to the Government.

51. The Character of the operation being thus avowed, every effort is directed to make the conjecture as good as can be. The one thing capable of ascertainment, the extent of the land, is laid down, with as much mathematical precision as modern Sciences admits. The other disturbing and influencing causes as noticed, and the fixed and ascertained

ascertained data so arranged, that the Causes may most conveniently be brought to bear upon them. Care is used to institute all possible Checks, and to admit of easy examination review and correction.

52. But the question is not now to be determined by arguments - an appeal to fact shews, that the Settlements under Regulation VII of 1822, however they may have professed to have been founded on Certainty were in reality only guesses. The Settlement of many Mehals in Rohilcund was made on that System by very able Officers, but failed. The very assertion so often made, that the Jumma is to be deduced from the estimated assets by a fixed Arithmetical process if duly considered, shews at once that the account must have been summed, and fictitious assets exhibited, in order to bring out specious results. It is well known how this was in many cases done, Viz. by putting an arbitrary rate on land Cultivated by proprietors, by arbitrary valuations of rents paid in kind, and in numerous other devices. I have been credibly informed that certain Officer, certainly not a distinguished but a well meaning man, was displeased at the result which his arithmetical deduction from ascertained

ascertained assets gave him, and that he ordered a new measurement and Calculation - The Officers whom he employed though respectable of their class, did not choose again to risk his displeasure, and brought him data which afforded another much higher result - The Settlement was fixed accordingly but soon broke down, and the Estate was returned on the hands of Government ruined, and bankrupt - The same, though less palpably, was no doubt often the case - The carelessness or dishonesty of the agents employed in Collecting the data, often occasioned errors which the Labour or ingenuity of the Superior was unable to Correct -

53d In all these cases, the error was the more fatal, because it was more difficult of detection - The Source of error lay deep concealed in masses of figures and calculations, or lurking in the first steps of some protracted investigation - There was no comparison, no general Standard of reference, no clear and connected exhibition of results - In the very case alluded to in the preceding paragraph, when the Settlement came to be revised on the present plan, and the average rate of assessment noted in Juxta position

position with others in the vicinity and in the same Pergunnah its extravagance and absurdity was at once shewn, Thus prominently exposed, had it been sanctioned by the settling officer the Commissioner must have been struck with it, had it escaped him, the Sudder Board of Revenue could not have overlooked it. —

54th Your Honorable Court have often insisted on the importance of affording protection to the possessors of all rights connected with the soil I cannot refrain from pointing out the superior advantages possessed under the present method for the attainment of this object. —

55th It will no doubt have been observed that this is reserved as the last stage of the proceedings when the Summa has been settled and agreed to, and the faith of the Government Officer pledged to the amount of the assessment, all jealousy and suspicion on the part of the people cease - The rest of the work is purely Judicial, destitute of all motive for concealment other than what conflicting interests may occasion. —

56th Too much stress cannot be laid on the importance of defining and recording the shares and rights of Coparceners not only in the Cultivated, but in

the

the cultivable and waste land, and in the spontaneous products of the earth. Doubt or uncertainty on these points leads to protracted litigation and ultimate ruin. The Settlement Officer must give a clear and distinct title to every portion of the soil, and enforce as far as he can, the enjoyment of this title. It may be a bad title and himself perfectly aware of it at the time, but there is no longer any doubt as to possession, or the course which the ousted claimant must pursue. The issue is joined, and he must for ever abandon his right, or he must go to the Civil Court, and there claim such and such fields, or such and such a right, valued at such sum, and produce his proofs. Decision in such a case is easy and speedy. The hard cases for the Civil Court to deal with, are where possession of either party is doubtful or wanting, where the subject in dispute is imperfectly stated, or where information is defective as to the real value or extent of the interests at stake.

Pacts of this Letter

May 1838 Revd Bo. Nos 56 to 58.
June 1838 Do. — Do. Nos 122 & 123.
May 1837 - Do. — Do. Nos 24 to 28.

57th Nor is it of less importance to the prosperity of the Estate to fix all the relations between Landlord and Tenant, that the former may easily obtain his dues and the latter be confirmed in the enjoyment of all his rights. The field Maps and the corresponding

corresponding lists and compilations are well adapted to secure the attainment of this object. The process described above affords every security for the formation of a correct record and the record once formed is no longer open to doubt.

58th In Para 4 of this letter allusion is made to certain collateral advantages which are contemplated in the present revision of Settlement. Statistical facts are collected as the Settlement advances. The data on which the Settlement is founded are in themselves important statistical facts. Besides these information is sought regarding the population divided into the great classes of Hindoos and Mahomedans, agricultural and non agricultural, number of Ploughs, and any other objects of peculiar or local interest.

Pacts of this Letter

Novr 1837 Revd Bo. Nos 146 to 150.
June 1838 Do. — Do. Nos 28 & 29.
and 45 Para 24th Revd Narr. to 44
for 4th Dr 1837.

59th Little progress has yet been made in new modelling the jurisdictions and Establishments, but the documents noted in the margin shew that it engages serious attention, and that it has in some cases been actually attained.

Pacts of this Letter

Civil 3d of Jany 1837 Nos 9 to 20
Crim. 26th of July 1836 Nos 44 to 47.

60th It remains to shew that the present system is practicable and admits of speedy execution. The former system under Regulation VII of 1822 failed from the labor

labor it required and the time it occupied, years have passed away and there was little fruit to shew for the enormous expenditure, which had been incurred. I proceed therefore to give a rapid retrospect of what has been done under sketch of the future plan of operations.

61st. In two Districts Meerut and Azimgurh, the settlement has been completed, reported to the Government and finally confirmed for the period of 20 years. In the Districts Saharumpoor, Boolundshahur, Baraily, Shahjehanpoor, Furruckabad, and Muttra, they are understood to be completed or very nearly so though the reports have not yet reached the Government. In the Districts of Goorgoon, Allygurh, Bejnare, Moradabad, Budaun (formerly Sukeseean) and Gorucknpoor, the settlement has made very considerable progress, far greater than the Reports which have yet reached the Government exhibit. The whole of the Districts of Hissar, Rohtuk, Dehlee Paeenput, Moozuffurnuggur, Bynare, Moradabad, Budaun, allygurh, and Gorucknpoor, haae been surveyed considerable progress has been made in surveying the Districts of Agra, Myrpoorie, Banda, and Allahabad. The Districts of Pillibheet, Caunpoor, Etawah, Fullehpoor, and Humeerpoor are the only ones yet untouched, but measures

Packet No. 23 to 24

Nov.r 1837 Rev.e Rec: Nos. 146 to 151.
Para 24 Rev.e Narrative for 4th Qr. of 1837.
Dec.r 1837 Rev.e Rec: Nos. 249 to 281.
Para 81 Rev.e Narrative for 4th Qr. of 1837.

measures are already in train for the commencement of operations in them at an early date.

62d. An Abstract statement which is added as a separate number in this Packet, will shew the particulars of these statements, and put your Honorable Court in possession of the nature of the information furnished to the Government in such cases. It is my purpose to review these reports more in detail shortly, though they have all been forwarded and noticed to your Court with the Quarterly Narratives of the Agra Government.

63d. Enquiry has been made as to the probable period which will be requisite to complete the settlement of these Provinces. The documents noted in the Margin will shew that its completion by the close of 1842 is confidently expected. I have every reason to believe that if no unforeseen event occurs to call off attention from the work this expectation will be realized. The Estimate was formed before the commencement of 1837/38 and notwithstanding the unfavorable season which has intervened the progress made during its course is understood to be satisfactory.

64th. An attempt has been made to ascertain

Packet No. 25 to 26

Rev.e Rec: June 13th 1837 No. 51.
Do. Dec.r Oct.r 30th 1837 Nos. 191 & 192.

August 1837 Rev.e Rec: No. 139.
July 1837 Do. Do. Nos. 127 & 128.

ascertain with accuracy the financial result of the settlement operations, which have already taken place, and a call has been made upon the Sudder Board of Revenue for this information, circumstances however have occurred to prevent the completion of the returns yet, and I am consequently unable to report the result on the present occasion.—

65th. I cannot close this Dispatch without bringing prominently to your Honorable Court's notice, the unremitted exertions of the Sudder Board of Revenue to carry on these Proceedings with Vigor, and on the soundest principles. The Senior Member Mr. R. M. Bird has taken the lead in this work, and each season that he was able to leave his seat at the Board, has made rapid and toilsome journeys through the Country in order personally to ascertain what was doing in each District, to rectify what was amiss, and to direct where difficulties were experienced. These journeys and the personal communications then held with the Local Officers and with the head of the Government, have been attended with the most beneficial results. His efforts heartily seconded by his able Colleague and supported by the services of an experienced Secretary have succeeded in placing the Revenue administration of the

Provinces

Provinces on a better and more effective footing than it has ever yet attained. In the collections of the public Revenue, in the decision of summary suits, in the arrangement and economy of the Collector's Offices as well as in the conduct of Settlements, right principles have been assumed firmly enforced and carried through with a method and regularity which have been hitherto unknown. I consider these services to entitle the Sudder Board of Revenue in general, and Mr. R. M. Bird in particular, to the sincerest gratitude of the Government.—

Simla.
The 18th August 1838.

(Signed) Auckland.

(True Copy)
(Signed) F. Currie.
Officiating Secy. to Govt. General.
A. W. P.

P. S. Third and fourth copies of this Dispatch will be forwarded through the Supreme Government at Calcutta, with the Collections drawn up in the usual form. The Marginal entries in black Ink refer to Proceedings which will be sent for the first time with this Dispatch, whilst those in red ink refer to Proceedings sent in previous Despatches, the paragraph of which

regarding

regarding them, is noted in Black Ink.—

(A true Copy)

(Signed) F. S. Halliday.

Sum. Secy. to the Govt. of India

A. 2.

A. 167 of 1840.—

To,

J. Vibart Esqre.

Revenue Commissioner.

Poona

Sir,

I have the honor to acknowledge the receipt of Copies of Correspondence noted in the Margin, forwarded with your letter of 5th instant, in which you request me to report whether a system of mapping each Village could not be grafted on my present operations, and also furnish a succinct account of the latter, with a description of the actual operations in any one Village, as a specimen.—

Mr. Reids letter to Sec.e Govt. dated 27th October 1840.
Mr. Halliday's letter to Mr. Reid dated 17th August 1840. No. 137.
Mr. Colvins note of 9th August 1840.
Governor Generals dispatch to the Honble the Court of Directors dated 18th August 1838. No. 23.

2. The information and opinions here called for have been already in great measure supplied in the joint report lately submitted to you by Mr. Goldsmid and myself, in which our present

present system of operations is compared in detail with that of the north Western Provinces. To go again over the same ground, would be at once a tedious and unnecessary task, and I propose, therefore, in the present communication, to confine my attention to the elucidation of such points arising from the Correspondence now under consideration, as have not in the previous report been touched upon or sufficiently explained, and to an attempt to furnish a brief and intelligible account of the process of surveying a single Village, which may serve as a specimen of the whole system.—

3rd. Before proceeding however, I would direct your attention to several serious misconceptions entertained by the Government of India, in regard to the nature of the operations connected with the Deccan Revenue survey and which it is the more important to bring forward in this prominent manner, as from them have originated the various objections preferred against the system.—

4th. Mr. Colvin throughout his note of the 9th August 1840 rests his argument on the supposition

supposition of the assessment being here fixed on the basis of conjectural Estimates and calculations of produce and similar uncertain grounds, instead of on the safe and practical considerations arising from a constant reference to former regular and easy payments, which he claims as the distinctive character and merit of the system followed in the N. W. Provinces, and distinguishing it broadly from others. From the adoption of this view, he is led to apprehend as an almost necessary consequence of the Deccan Survey, that worst of evils, over assessment. no assumption, however could be more unfounded, for the Amount of Revenue fixed for each district here, has, as you are well aware been determined almost solely with reference to practical considerations, and mainly on a consideration of past realizations, while the unexampled rapidity with which Cultivation has every where extended, consequent on the introduction of the new Settlement, is of itself abundant proof, that whatever the objections to which they are open among themselves assessment can have no place, on the contrary, the

Survey

survey was instituted for the express purpose of effecting a just and equable reduction of assessments and the new settlements have been deemed by some to exhibit an uncalled for degree of liberality, but I think without sufficient reason. though if such were the case, "the loss on this account as observed by Mr. Colvin" would be far over balanced by the prospect of escaping the contrary and greater evil.

5th A further mistake into which this Gentleman has fallen is in believing the assessment here to be fixed upon all the resident ryots or single Cultivators in Villages. The assessment is fixed upon field or divisions of land which have existed in most Villages from time immemorial, but without any reference to the circumstance of their being waste or Cultivated by one or several individuals. These fields do not, therefore materially differ from the mehals of the N. W. Provinces, except in being of smaller size and generally Cultivated by or the property of one individual.

6th To the foregoing misconceptions regarding the basis of the Deccan Settlements, may be traced most of the doubts and apprehensions entertained by the Government of India, of their

beneficial

beneficial tendency - but they do not require a detailed elucidation, as this has already been afforded in the report already alluded to -

7th His Lordship the Governor General in Council has expressed surprise to find in the new Deccan survey, by which all old errors were corrected, that the operations are so conducted as to be absolutely of no value for Geographical or Topographical purposes, and it is much to be feared of little more than temporary utility even for merely revenue purposes -

8th The latter objection has been already fully discussed, and I trust satisfactorily disposed of, and with regard to the former, here again, a serious misunderstanding of the real circumstances of the case, seems to exist - The present Deccan survey is not a new survey but was instituted for the purpose of revising and correcting, where practicable, Mr. Pringle's operations; and in accordance with this design, has the work been carried out. Complete remeasurements of Villages have rarely been necessary, and consequently no opportunities offered, for the introduction of a more complete and scientific system of survey - The measurements made may be

be rather likened to fettling operations of the Settlement Officer in the N. W. Provinces - The present survey moreover, was instituted for purely revenue purposes, and the question of rendering it subservient to those of Geography and Topography is now mooted for the first time. It can hardly therefore, be in fairness objected to the plan of operations that it does not include the accomplishment of objects, that were not contemplated at the time of its formation -

9. I would here beg to be understood, however that not one detail of the operations already gone through, or one Rupee of the expense incurred could have been saved, by the institution of a Circuit survey of Village boundaries similar to that of the N. W. Provinces, every thing now done would have been equally required on this supposition, and neither labor nor money has therefore been lost by the Omission - If a scientific survey be considered necessary it may be as conveniently and economically entered upon now as it could have been then; for in any case, it would afford no materials for fixing

the

the details of a field assessment, and it is therefore immaterial whether it precede or follow the latter operation—

10th— I have mentioned that the present Deccan survey was organized for the purpose of correcting Mr. Pringle's operations; but in the Sholapoor Collectorate there are some districts to which the latter did not extend, and which it therefore has become necessary to survey de novo and I shall now endeavor to describe the operations followed for this purpose, in these last, as being complete in themselves and admitting of a more simple and intelligible description, than the methods taken for ascertaining what portions of Mr. Pringle's survey require amendment— The latter also would prove of little service towards the determination of the system of survey best suited for general purposes, which is the question now under the consideration of Government—

11th— To render intelligible the operations of the survey, it is necessary to bear in mind that throughout the Deccan the lands of every Village are composed of an aggregation of fields, generally of moderate

moderate size, of which the Village accountant has always a record more or less complete, and according to which the whole of his revenue accounts are drawn out— In surveying any Village therefore it becomes requisite to ascertain not merely the Area and average quality of its land as a whole but also the extent, position and peculiarities of soil, of each of its component fields whether entered in the Accountants records or not, and likewise the Area of wastes, roads, rivers, sites of buildings &c. each of these divisions is measured in detail, and the sum of the whole gives the Area of the Village—

12th— The first step taken is to send an order to the Village authorities intimating that on a certain day a Carkoon will arrive at their Village for the purpose of effecting its measurement, and directing them to inform every owner of a field or Cultivator to have in readiness stones of a certain size to be sunk as land Marks, by the measures at each corner or end of his field during the progress of its measurements— The Patel and Accountant are

also

also required to be present, and to accompany the measurer daily into the field, with the Ballotikdars, Makars &c. of the Village in order to point out the proper boundaries of each field, and fix the boundary Marks.

13th. A measurer is then appointed to survey the Village, according to detailed instructions, which will be understood from the following description of his operations.

14th. For the purpose of recording the particulars of his measurement he is provided with a Field Book, every page of which is numbered and signed by the European Officer, under whom he may be employed. In this book no erasures nor obliterations are permitted, any erroneous entry being indicated by a line drawn through it, so as to leave the original writing easily legible and the corrected entry written immediately over it. By this precaution an entry once made, cannot be subsequently altered so as to prevent discovery, by fraud or Collusion. The record of the measurement of each day, is also required to be prepared

prepared by a list of the Village Officers who accompany the Carkoon to the field, who thus feel themselves made responsible for the accuracy of the boundaries pointed out, while a list of Witnesses to the operations of the measurer at every period, is also thus prescribed.

15. In commencing his survey, the measurer selects a field adjoining the Village usually in front of the principal gate which he enters in his field book as No. 1, and also the Number by which it is known in the Village accounts. He then enters its position to the Village, with reference to the Cardinal points; its name, in what "Thul situated, the name of its owner, if Meeras" waste or Cultivated, if the latter by whom, and the number of beegas or other lands measures obtaining in the Village, which it contains. These particulars are obtained from the accountants records, or if wanting these, from an oral examination of the Village Officers and owner or

Cultivator

Cultivator of the field.-

16th The measurer then chains the boundary of the field; laying down the land marks, and making a sketch of its shape in his field books as he goes round, on which he notes down the number of chains each side is long. The length of the several sides of the field are roughly laid off in his field book from a scale of equal parts, by which he is enabled to make his sketch very nearly in accordance with the actual shape of the field. This he is afterwards enabled to correct, and make to approximate very closely to the truth, for transference to the Village Map, by a process which will be shortly described. The Area of the field is obtained by dividing it into triangles, and measuring the length of the bases and perpendiculars, the position of the latter being obtained by means of a cross staff; and the directions of these various measurements are indicated on the sketch by means of dotted lines. Should there be a well in the field, or a road or Watercourse traverse it, these

these are also shewn upon the sketch. The measurement completed he describes in his field book its situation with reference to adjoining fields, and the points where he has laid down boundary Marks. Having completed the measurement of one field, he proceeds to the next adjoining, and so on, until he completes his survey of the Village any road or rivers not within the boundaries of fields are subsequently measured, and the Area of the Village obtained.-

17th The preceding description will be rendered more intelligible by the following example of the method of recording the measurement in the field book.-

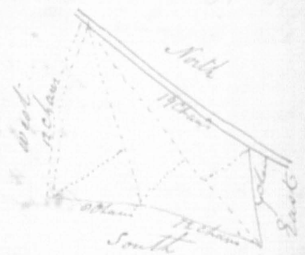
Saturday the 19th December 1840 and Native date.-

Present in the field-

On the part of Government.	On the part of the Village
Hurry Gopal Measurer	Bappoo Wd. Soollana Manck Mohaddun.
	Sheik Ahmed Ron Durree Mullud appa Patel.
	Bapoo Shreepat Coolkurnee
	Rama ——— Sohar.
	Krishna ——— Purreet.
	Rama ——— Sonar.
	Balla Mullud Bappoo, Ramnace, Apnae, Hurree, Bullee ——— Mahars.
	Rundroo Mullud appa Mangh

F. 1 Note in Coolcurnee's records situated North

North of the Village in front of the great gate-
The Meeras of- but
now Cultivated by- This field
is named "Geam Thoos" being
part of Thul Sadow and
contains 15 Huddeembagas
according to the Village papers- The
length of the Bases and perpendiculars shewn
by the interior dotted lines and the Calculation
of the Area of the field is here inserted.-

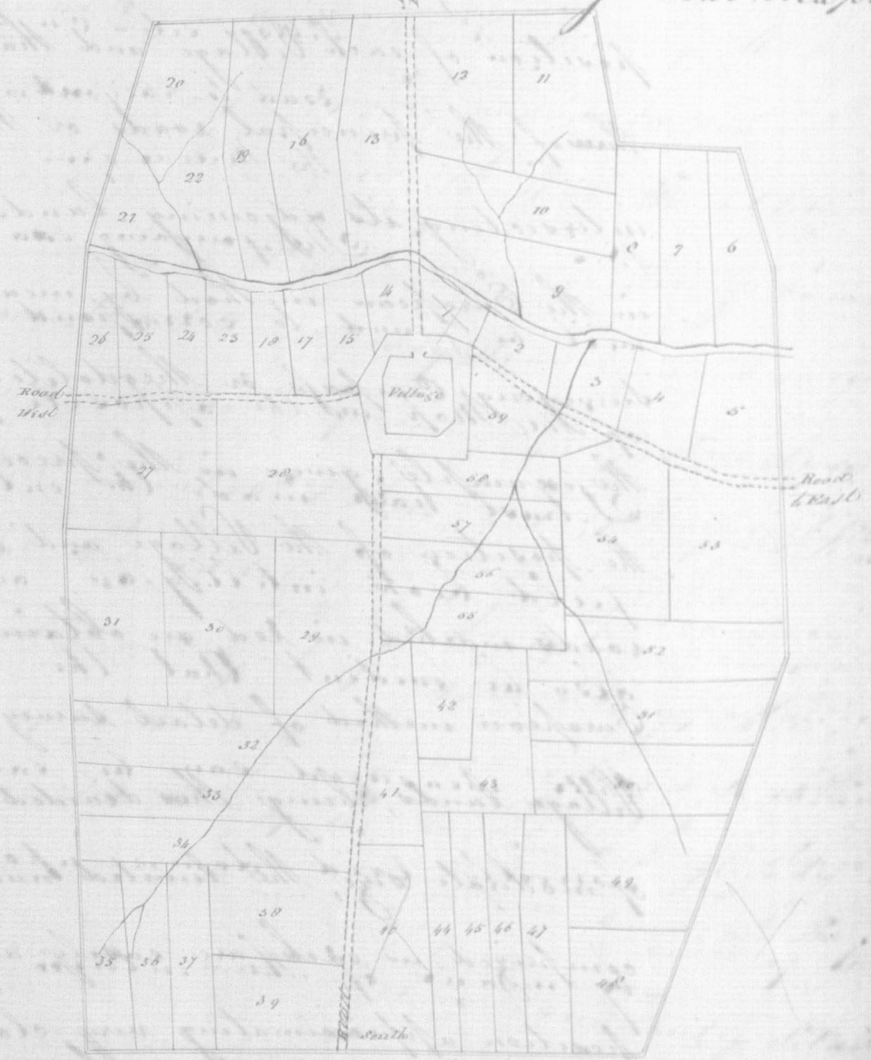


North boundary 19 Chains long =
formed by large Nullah-
East do 7 Chains long not well
defined, two large stones
has been sunk at the
two Corners-
South do in 15½ Chains long formed
by a prickly pear hedge-
West do in 12 Chains long formed
to Road to-
This field is bounded on the North by
the large Village Nulla beyond
which is No 9 "Guthul" Culti-
=vated by-
On the East by No 2 the Meeras of-
On the South by a prickly pear
hedge,

hedge, beyond which is the
Village site- On the West by
Road to- beyond which is No 11,
the Meeras of-

18th The foregoing example, which
will be found to correspond with No 1
of the Map in the opposite page, will,
I trust have made the entries in the
field book intelligible, and it will
also be evident that the Field =
thus measured can be easily and
correctly laid down upon paper,
by means of the interior and =
bounding measurements shewn upon
the Sketch- This is accord-
=ingly done by the measurer
after his return from the field, =
each field being plotted se-
=parately, and then transferred
by means of tracing paper =
to

to its proper place in the general Map.



which may in this way be constructed with great accuracy by Natives wholly ignorant of the European methods of surveying. With every care however, a good deal of adjustment will be required to make all the fields fit into their relative position or in technical language, to make the work close, in a Map constructed in this rude fashion, and

and to assist in effecting this object, the position of each Village and that of two or three of the principal roads or Nullahs &c. intersecting its adjoining lands are sketched in the European method by means of a surveying Compass or Theodolite. Thus in the example given in the preceding page, the position of the Village and diverging roads marked in red, are obtained by the European method of detail survey, and the whole Village lands, being thus divided into sections of moderate size, the limited number of fields comprized in each, are easily adjusted in position approximating very closely to the truth, from the Map prepared by the Native measurer.

19th Now, though Maps of this kind would prove of little service for Geographical purposes, they yet exhibit the topographical features of each Village with considerable accuracy and great minuteness of detail, shewing not merely the interior &c.

division

division of the lands of the Village into fields, but also, the directions of the various roads, foottaths, and water courses, found within its limits. With the addition of a scientific Circuit survey of Village boundaries, these Maps might be rendered sufficiently accurate for every purpose, even to their minutest details; but it appears to me that this additional degree of accuracy is hardly an object of sufficient importance to repay the large expense required to obtain it. The whole of the Deccan has already been surveyed and Mapped on a scale of 4 inches to a mile, which is abundantly detailed to serve every purpose of the Collector, Magistrate and Judge. This question however has already been sufficiently discussed in the joint report already quoted.

20th The measurement of a Village being completed with its Field Map as above described, the accuracy of the work is tested by the European Officer, who resurveys and Maps a proportion

proportion of the interior fields.

21st The Classification of the Village is then proceeded with, and in this operation every field is again subjected to examination, the accuracy of each entry in the measurers field book, tested and established, and the varieties and proportions of soils in each field with a minute description of every well, or other sources from which water for the purpose of irrigation is obtained are entered by the Classifier in his field book which is kept and numbered much in the same manner as that of the Measurer.

22nd The work of the Classifier, again subjected to examination by the European Officer, who reclassifies a portion of his fields, as he had previously resurveyed those of the measurer.

23rd In the field work therefore connected with the survey of each Village, there are five distinct operations.

1st Every portion of land comprized within the Villages, is

measured

measured by native surveyors in detail, by means of a Cross staff and Chain the particulars regarding every such portion are detailed in a Field Book, kept for the purpose, and also shewn upon the Village Map, which is constructed from actual measurements.—

2d. The accuracy of this measurement and Map is ascertained by a systematic test, executed by the European Officer—

3rd. Every portion of land within the Village is again submitted to examination by the Classifiers, by whom also the nature and peculiarities of its soil and capabilities, are ascertained and recorded.—

4th. The preceding classification is systematically tested by the European Officer.—

5th. The site of the Village, and the position of the principal roads and water courses traversing its adjoining lands, are fixed by the European Method of detailed survey, for the purpose of correcting and adjusting the details of the Village Map, so as to make them approximate very closely to the truth.—

Under

24th. Under these heads, are comprized the distinctive features of the Field operations, and they compose a system of Revenue survey. I have no hesitation in saying, more accurate and complete, than that embracing similar operations in the N: W: Provinces. It does not indeed include a Settlement and demarkation of Village boundaries, but this defect has been fully accounted for and a remedy suggested in Mr. Goldsmid's and my report already noticed, nor is it available for Geographical purposes at present, but may be made so, if the object be deemed of sufficient importance, by the superadditon of a scientific survey as shewn in my 9th paragraph.—

25th. During the progress of these operations, a Tabular Statement is framed of the whole Village lands, in which are recorded the designation by which each field or division is known, the name of its Cultivator and Proprietor, the tenure by which it is held, the number of years it may have been in the

possession

possession of its present holders and the proofs by which each claim to exemption from assessment is supported. Copies of all summuds or other documents connected with grants of land are taken, and a list made of all old papers connected with the management of the Village, in possession of the hereditary accountant. A census is also taken of the inhabitants, in which the name, Caste, and occupation of every house-holder, the number of his family, Servants, Slaves, Cattle, Ploughs &c., the description of tenement he inhabits, and such other statistial information as can be obtained are embodied.

20th. The manner in which the various information collected during the progress of the survey is made to bear in determining the question of assessment, have been fully explained in the joint report by Mr. Goldsmid and myself already so frequently noticed, and it would be needless to fatigue you with a recapitulation of its Statements in this place. They will have proved to your satisfaction, I trust, that the various precautions adopted in the

N.W. Provinces to guard against errors of judgment, on the part of the Settling Officer have been carefully attended to here and that a liberal standard of Assessment based upon the safe and practical considerations of past payments, in opposition to merely theoretical conjectures, is equally characteristic of both Systems.

Before concluding, and also in the 27. hope that the observations I am about to make, may prove serviceable towards enabling Government to organize an efficient system of Survey generally, I must beg to allude to one point in the constitution of that under my superintendence, which I deem essentially defective and certain, while it continues to prevent the Department acquiring that degree of efficiency of which it is capable, I allude to the inadequate remuneration of the European Officers engaged in its superintendence, offering in this a striking contrast to the case of the Revenue Survey of the N.W. Provinces, where the services of the most able and experienced Officers in the Civil and Military Services are retained by means of a liberal and graduated scale of emolument. In the Deccan Survey, on the contrary there is no prospect whatever of advancement, and the experienced

Officer

Officer who has laboured for years in the De-
-partment, made himself intimately acquainted
with every part of his duties, and whose services to
Government are consequently doubly enhanced in
value finds himself in no better position than he
occupied when he entered the Department and
had every thing to learn. The necessary consequence
of this, is a very general feeling of disappointment
at their present position and prospect entertained
by the Survey Officers, rendered keener perhaps by
the very arduous nature of their duties, and by the
knowledge that theirs is a singular instance of equally
responsible and important duties having been
performed on the same terms.

28. I took occasion to propose a remedy
for this state of things in my letter to your add-
-dress of the 3rd October 1839, and had the satisfac-
-tion of subsequently learning that the justice and
expediency of the measures therein proposed were
fully acquiesced in by Government. I trust
therefore, that on the present occasion when
the system of revenue Survey in the Presidency
is under the consideration of the Supreme Govern-
-ment, that advantage will be taken of the
opportunity by the Honorable the Governor
in Council, to obtain a satisfactory settle-
-ment of the important points now noticed,

for

for we shall vainly expect to prevent a con-
-stant and most hurtful succession of
changes among the European Officers employ-
-ed on the Survey, while the emoluments and
advantages of their appointments continue
in every respect inferior to those of most
subordinate grades in other departments of
the public service.-

Bombleh, 31st December, 1840. 8

/Signed/ George Wingate
Supt. Revn. Survey.

No. 54 of 1841.

Territorial Department
Revenue.-

To
J. R. Reid Esqre
Chief Secy. Bombay.

Sir

No. 154 of the 18th Decr. 1840.

I have the honor to forward an
Original letter from Mr. Goldsmid con-
-taining his reply to a reference which I made
to him to supply the information requisite
to enable me to submit the opinion called
for in Para 1st of your letter No. 3302 of
the 27th of October last.-

2nd The letter consist of two parts,
one /Paras 1 @ 7/ in which Mr. Goldsmid
furnishes the information more par-
-ticularly sought for relative to the

Survey

survey which has been commenced in the Nasick District, the other and larger portion /Para 8 @ the end/ relates to the survey of the Southern Mahratta Country, which formed the subject of part of the letter from the Government of India.—

3rd. On the former portion, it is not my intention now to enter, as with the exception of his report on Chandore, which I have forwarded with my letter No. 52 of today's date, the reports referred to cannot be submitted to Government immediately, owing partly to their voluminous size, and partly to the delay caused by the non return of some correspondence which had been sent to Mr. Goldsmid and Lieutenant Wingate in original. In laying these reports before Government however, I shall again revert to this part of Mr. Goldsmid's present letter which I have not detained, as any delay would render difficult a compliance with the propositions contained in the latter part of this letter regarding the Southern Mahratta Survey, on which I do not consider I am required to submit any opinion, as as previous correspondence on the subject has passed through this Department, and the District in question are not included

included amongst those which are under the control of the Revenue Commissioners—

Rev. Commissioner's Office,
Poonah District Candala
8th January, 1841.

/Signed/ J. Vibart
Rev. Commissioner.

No. 134 of 1840.

To,
John Vibart Esqre
Revenue Commissioner
Poona.

Sir,

I have the honor to acknowledge the receipt of your letter dated 5th Instant /No. 166/ forwarding for my consideration * Copies of the documents noted in the Margin, and directing me to submit my opinion and report on the different questions raised by the Government of India.—

2nd. In reply, I beg to state that after a most attentive consideration of Mr. Wallis's letter and its enclosures, I can see no occasion to add to what has been already detailed, in my Chandore Report, as an explanatory of the manner in which the Survey and Classification are being conducted, and assessment fixed in the Districts under my superintendance

* Letter from Bombay Govt to Revl Comr No 3502 dated 27th Octr 1840 Letter from Govt No 187 dated 7th Augt 1840. Note from Private Secy to Govr General dated 9th Augt 1840 dispatch from Lord Auckland to the Honble Court No 3 dated 18th August 1838.—

* No 135 dated 31st October 1840.—

Fort St. George, 1st May 1843.

superintendence nor to Lieutenant Wingate's and any joint report comparing our operations with those in the North Western Provinces. These reports having been, but so very lately forwarded to you, it would be superfluous to repeat what is therein advanced, but perhaps I may be permitted to express a hope that their contents will satisfy the Government of India that every one of the particulars considered in the North Western Provinces, as proper for fixing the amount of assessment, has received its full weight in our estimate, and that with two exceptions, all which can be considered as good in the mode of operations pursued in the North Western Provinces, has been also pursued by us. Whilst our detailed field measurements, classification of soils, and field maps are being made with much greater care and accuracy than has been considered and perhaps than is necessary in a District where the system of Revenue management, and tenure may not in the opinion of the Revenue authorities require that Government should be a party to the apportionment of the Village rental to the different fields and gardens.—

It

Fort St. George, 1st May 1843.

3rd. It can hardly be necessary to refer to the fears which are apparently entertained by the Government of India and the Governor General's Private Secretary, that the result of our operations may be over assessment. It was the weight of the Land assessment which lead to your Predecessor and the Bombay Government determining on a revision, and I am confident that you, who have visited some of the Districts in which we have completed our labours will be able to satisfy Government, that the liberal views they entertained, have been fully carried out by us.—

*Para 9th of their letter dated 17th August 1840. No. 137.
*Para 3rd of this Note.

4th. Mr. Colvin in a Note dated 9th August 1840. appears to lay great stress on the assessing officer paying particular attention to the sum actually realized without difficulty for a series of preceding years, from a Purgunnah or other Revenue Division. That this important information is carefully considered by us previous to determining on the actual rates of assessment to be imposed on the different classes of soil and of garden land, has been stated in the reports above referred to, but it may be as well further to mention, that the Kunnal or maximum

+5th 6th 7th 9th & 10th Paras.

Vide supra Para 2d.

amount

amount of assessment which would be realizable under the particular rates, we may propose to introduce, is always carefully contrasted with the former nominal Kunal of different Villages and sets of Villages, and with the actual realizations, for any number of preceding years, before we adopt or reject those rates. To assist us in making the comparison, we have procured lithographied forms of Diagrams which are filled in with coloured inks either by ourselves or our Carcoons. No figured Statements could so plainly exhibit the necessary particulars as these Diagrams, specimens of which are annexed.-

5th. In Para 2nd, I have stated, that with two exceptions, all which can be considered as "good, in the mode of operation pursued in the "North Western Provinces has been pursued by us." These exceptions have been referred to by Lieutenant Wingate and me, on our joint report, and are as follows.-

1st. An accurate adjudication and demarkation of Village Boundaries to precede the Survey.

2d. A scientific survey of the Boundaries of Villages.

First exception. 6th. There can be but one opinion, as to

the advantages of setting all Boundary Disputes and defining the Boundaries of every Village before the field measures are sent into a District. Government have issued Commissions empowering the Revenue and Survey Officers of the Collectorates † in which our operations are in progress, to decide Boundary Disputes but the Regulation ‡ under which these Commissioners are appointed has been found so very complicated and so very defective in its working that scarcely a single dispute has been settled. I have prepared draft of "An Act" to provide for the defining by a Special Commissioner of the "Boundaries of Villages within the residency "of Bombay." and as soon as transcribed, will submit it with my reasons for its provisions differing from those of the Regulations in force in the North Western Provinces.-

† Poona Sholapoor Ahmednuggur.

‡ Reg.n X of 1827 of the Bombay Code.

7th. Not having a copy of our joint report upon record, I am unable to refer to the Paragraphs in which Lieut.t Wingate and I have given our opinion regarding the scientific Survey, but with all deference I beg to state that, after a most attentive and most careful consideration

Second exception. † Vide supra para 2nd.

of

of the papers before me, I remain of opinion that a Scientific Survey is not required for Revenue purposes and if instituted for Geographical or Topographical purpose, it should be superintended and executed by others than those employed on Revenue Survey duties.

6th Having thus briefly adverted to former reports and to the system pursued in the North Western Provinces, a few remarks on the subject of a proposed survey of the Southern Mahratta Country† may not be deemed out of place.-

9th Mr. Colvin is of opinion that a Survey and assessment should be quite distinct operations, and that the Officer employed on the latter duty should be a Revenue rather than merely a Scientific Officer*. There cannot be a doubt but that one who is merely a Scientific Officer knowing nothing of Revenue details would be a very unfit person to revise an assessment, but when Government can secure as they have in Lieutenant Wingate the services of a Scientific Officer possessing the most perfect knowledge of Revenue matters, I am of opinion that there is far greater likelihood of a District being suitably assessed, and the

† Vide para: 1 of Letter from Bombay Government to Revenue Commissioner No. 3302 dated 27th October 1840.

* Para: 2 and 11 of Note.

the whole of the operations being brought to a speedy and satisfactory conclusion by placing the Survey Classification and Assessment under the same Officer than were any two of the operations superintended by one Functionary, and the third by another. In Chandore the labours of Lieutenant Davidson have not been confined to checking the work of our field Establishment, he assisted me in preparing new forms of Registers as well as on determining on the actual amount of rates to be imposed on the different classes of soil and of Garden land. and I cannot in sufficiently strong terms, express my high sense of the value of such assistant.-

10th A consideration, however, of the immense, of land which is to be got over and of the peculiarly responsible and arduous duties which the Officer employed on the Southern Mahratta Country will have to perform, may probably lead Government to determine that no part of the time of the Officer who has to revise the assessment of that Province, should be occupied in superintending the details of the Survey and Classification and under the impression that Government may so determine, I beg to suggest as follows.

Firstly. That a Settlement Officer be appointed

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appointed to the Province, He should have an intimate acquaintance, with all Revenue matters, and he should be required not only to reaise the Assess-ment, but also under the proprosed† act to adjust Boundary Disputes and define the Boundaries of all Villages to inquire and determine as to the validity of the title by which certain Lands are entirely or partially exempted from Assessment, to define all existing rights, and tenures where they are yet uncertain, and to form an accurate and complete record of them when thus defined or as acknowledged to exist. to collect Statistical information, to suggest such alterations in the present divisions of the Provinces as will, in the opinion of the Settlement Officer, render the several Districts more compact and equal, and ensure the coincidence of the jurisdiction of the several Functionaries in the different departments, and also to suggest such alterations in the information of the different Establishments as will

† Vide supra Para. 6.

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will render them equal to the wants of each District or Division of a District.‡‡

‡‡ Vide Para 4th of Dispatch from Lord Auckland to Hon'ble Court No 3 dated 18th August 1840

Secondly. That two Scientific Officers be appointed to the Province, one as Superintendent and the other as Assistant Superintendent Revenue Survey. They should have the assistance of at least eight uncovenanted Officers and their duty should be to superintend the marking off, by Native Agents, the Boundaries of the several plots of land, and the measuring, mapping, and numbering of those plots, as well as the classing of the soil and supply of water.

All important correspondence with the Superintendent, to be forwarded through the Settlement Officer, who should be authorized to issue, to the Superintendent, such instructions as he may, from time to time, deem necessary, regarding the particular Districts to be surveyed and classed- the size of the different plots or "Numbers" into which the lands are to be subdivided, the description of landmark to distinguish the limits of

of those subdivisions and the forms, after which the Survey accounts and Registers are to be prepared. His sanction should be required to the mode in which the Superintendent may propose to regulate his distribution of the soils and supply of water into different classes.

The pay of the Superintendent, Assistant Superintendent, and Uncove=nanted Assistants, should not be less than that given to Officers holding similar appointments on the North Western Provinces.

11th. It can hardly be necessary to bring to your notice that, however able and industri=ous the Officers on Government may select for the above appointments, there is not a chance of their operations being completed for very many years, or of answering the purposes for which instituted when completed unless they are entrusted with greater power than existing laws admit of their enjoying.

12th. You are aware that, in this Presidency a Settlement Officer or Superin=tendent to Revenue Survey could not detain

detain as Witness a Ryut in his Seat, or in the Field for a single hour whilst endeavouring to define the rights of interested parties, or enquir=ing as to the title by which land is held exempt from Assessment, without rendering himself liable to prosecution for illegal detention. and you are also aware that arrangements made, at a Revenue Survey, regarding such rights and titles, are so far from being final that they would not be entitled to any other consideration in a Court of Justice, than as common evidence to be adduced by the interested parties in the ordinary course of Civil Law. I infer, from what I have read in different Official Reports, and in the Public journals that the case is very different in the North Western Provinces, probably the Regula=tions which are there in force, would furnish the ground work of an Act, for the Presidency, but on this point, I may perhaps see occasion to submit my opinion when I receive, from Calcutta a Compilation for which I wrote, some time since.

* Marshman's "Guide to the Regulations of the Presidencies of Bengal & Agra".

13th. In an economical as well as in other points of view it is of the greatest importance to guard against the probabilities of

of the operations of the Officer employed in the Southern Maharatha Country being ever suspended in consequence of the defec= tive state of the law, or the want of qua= lified Native Agents, and I would therefore strongly recommend the immediate adop= tion of the following arrangements, as pre= liminaries to the proposed survey.-

Firstly. That the Draft of the Act referred to in Para 6th or such other Draft, as Government may deem proper to substitute or be forwarded to Calcutta with a request that it may be = passed into a law.-

Secondly. That a Settlement Officer Superintendent

superintendent and assistant superintendent be forthwith deputed to the Southern Maharatha country in order that they may prepare and lay before Government drafts of such acts as the different descriptions of Tenures and state of the Country may lead them to deem necessary to the regular and uninterrupted prosecution of the duties on which they are to be employed, and also that they may collect and train a sufficient number of native Candidates to fill the situations of mappers, measurers, and classifiers.-

The Settlement Officer and Superin= tendents should be each allowed to expend a sum not averaging more than Rupees 200 a month, on the entertainment of such temporary Establishment as they might deem absolutely necessary.-

Rs. Rs.
200 × 12 = 2400.

Thirdly. Four of the proposed number of uncovenanted assistants should also be sent with the superintendents to assist in = instructing the natives to prepare themselves to follow a uniform system of checking the work

Vide Supra Para 10th

work where active operations are commenced.—

14th Ist. the appointments here suggested be immediately made and those appointed exert themselves to the utmost, I doubt not but that the necessary acts may be framed by the commencement of next monsoon, and the mappers and measurers sent into the Field at its close and I am certain that if the above suggestions be adopted the settlement of the Province will cost less and be far more expeditiously, and far more satisfactorily completed, than if officers were either now or at some future period sent into the two Collectorates with orders to forthwith engage a large Establishment and at once commence Surveying and assessing.—

15th For all Revenue purposes, the attainment of the objects set forth in Para 10th will, in my humble opinion, be quite sufficient, but there is nothing to prevent the immediate adoption of the arrangements suggested in Para 13th even should on further reference the Governor General make it a sine qua non that a scientific survey of Village Boundaries proceed

proceed simultaneously with the Revenue survey and indeed, should his Lordship deem proper, and Officer such as Dr. Gibson, who is an eminent Botanist and has made both Geology and Mineralogy his study, might be attached to the Department as statistical Reporter.

Camp Warreewarra — Signed H. E. Goldsmid
Howraice Talook — Superintendent Rev: Survey
16th December 1840. & Assessment Nuzzick District

Diagram exhibiting the annual amount of Land assessment and actual collections of Mouza since it came into the possession of the Honorable Company as contrasted with the Maximum assessment imposable under the proposed rates.—

Explanations of the Diagram

The entire figure represents the Maximum sum Nominally imposable on the Government Land.. The dotted line shews the gross assessment on land actually cultivated..

The black line shews the actual realizations..

The space between the Dotted & black lines shews the amount of Remissions & outstanding Balances.

The blue line shews the average of past realizations.

The Red line shews the Maximum assessment imposable under the proposed rates..

The points at which these zizzag lines cross the perpendicular fet fall for each year shews the amount of each item for that year as noted in Map rather at the top and bottom of the Diagram.

Example

Mouza A for a. D. 1830/31.

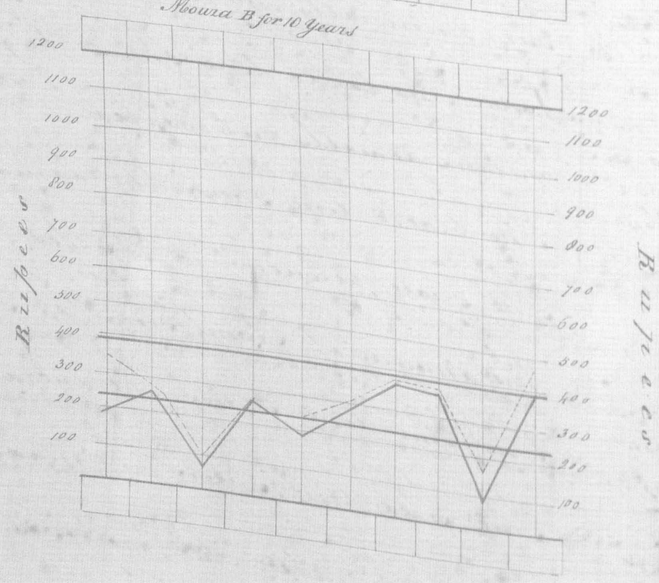
Fusles 1240 M°
Gross ass.t 7923
actual Coll.ns 5380.

Mouza

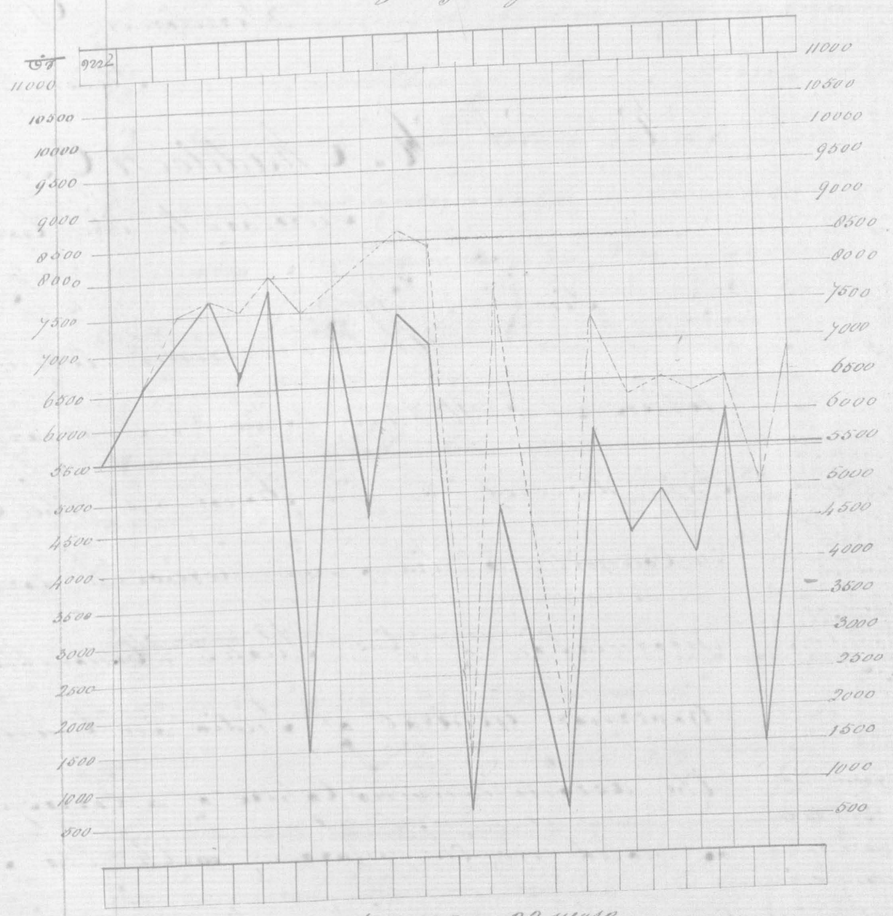
Mouza A for 10 years



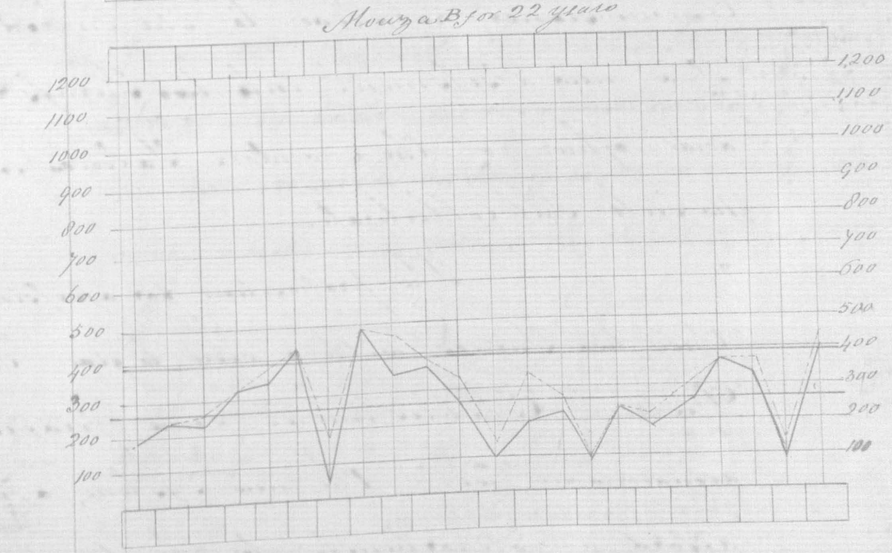
Mouza B for 10 years



Mouza A for 22 years



Mouza B for 22 years



No. 994 of 1841.

Territorial Department

Revenue.

To J. H. Maddock Esqre.

Secretary to the Government

of India

Sir,

With reference to my letters Nos. 416 & 423 dated 3d February 1840, I am directed by the Honorable the Governor in Council to transmit herewith, for the information of the Right Honorable the Governor General of India in Council, the accompanying Copies of a correspondence, as noted in the margin, with the Revenue Commissioner, relative to the introduction of a new assessment into two Turufs viz. Nistar and Wojhur of the Chandore Talooka in the Nassick Sub Collectorate.

2. The proposition for assessing these two Turufs with a view to give the District Establishment some practical acquaintance with the new system, and to afford an opportunity to the local officers of detecting any defects which might, on their coming to apply the survey practically become

Letter from the Revenue Commr. dated 27th March 1840 No. 354 with 6 enclosure. Reply to Do. from Govt. dated 28th April, No. 1337.

Letter from Revenue Commr. No. 52 dated 8th January 1841. with accompaniments Reply to Do. dated 29th March 1841.

become apparent, was urged upon the consideration of this Government by the Revenue commissioner in his letter of the 27th March 1840, to the Honorable the Governor in Council in the first instance, felt somewhat diffident in giving his sanction to the measure, without being in full possession of the details of Mr. Goldsmid's operations, yet relying on that Gentleman's Judgement and fitness for the task, he authorized the introduction of the assessment into these Turufs on the completion of the measurements and classification of the lands.

3. The Valuable reports of Mr. Goldsmid and Lieutenant Davidson prove that the confidence of Government in its agents has not been misplaced, in the measurement and classification of the fields as well as in fixing the rates of assessment on a just and moderate scale the Governor in council considers that all has been done that is possible to ensure accuracy and he has therefore communicated to the Revenue commissioner his approval of all the proceedings of the Survey.

The

4 The Joint report by Mr. Goldsmid and Lieut. Wingate, explanatory of the survey operations conducted by them as compared with similar operations in the North West Provinces will be duly laid before His Lordship in Council at a future period, with such observations as may occur to this Government on this Subject.

5. Mean while, I am desired to remark that the Governor in Council cannot altogether accede to the opinion expressed in the paper drawn up by Mr. Colvin, and forwarded with Mr. Secretary Halliday's letter of the 17th August 1840. No. 137, that a survey and assessment should be distinct operations, conducted by different persons. The former by scientific Officers, who, in addition to laying down the exact boundaries and position of each field, should fix, with trigonometrical precision, the lines of Village boundaries, and in fact, form a perfect map of the whole country the latter by the revenue officers of the collectorate, whose local and general fiscal experience is considered to qualify them peculiarly

peculiarly for the task. The beautiful surveys of Gozerat afford proof of the inutility of the mere measurement and the settlement of boundaries &c. of fields and Villages. in this instance there was no classification of land or assessment. It might have been intended that those processes should follow, but they were never undertaken, and the maps themselves remain as a monument of immense expenditure for no commensurately useful object.

6 Mr. Colvin indeed remarks in his 11th Paragraph on the difficulty of providing for the Collectors' carrying on the assessment in addition to their other duties. In the North Western Provinces this might be difficult, but the Governor in Council is quite satisfied that under this Presidency it would be wholly impossible. our Revenue Officers are already over burdened with

with laborious duties both Fiscal and Magisterial, and I am directed to observe that in their magisterial capacity Collectors and their Assistants have in addition to what is required of them in other parts of India, to keep an English record of their proceedings in every case which comes before them.

7th The field maps of which Mr. Goldsmid has submitted a specimen, is of great utility for practical purposes. it forms a topographic record of Value, as far as each Village is concerned, & though from the rough mode in which it is necessarily framed and from the absence of the scientific determination of the lines of external boundary it may be useless for purposes of general topography or Geography. the Boundaries of two contiguous Villages would in

in no case exactly correspond, and therefore the maps of every Village of a Survey if placed in their relative positions, would convey no correct impression of the shape and size of the whole division.

8th The Governor in Council would be well satisfied if at a moderate outlay, and within a reasonable period, such accuracy could be provided for, as that which His Lordship in Council seems to desire, but such is not, nor was it ever intended to be, the object of the operations which are now being conducted under this Presidency. and if required it must be attained by other agency, and probably at a vast expense, for Revenue purposes, the present rough maps are, the Governor in Council conceives, perfectly sufficient, and if a field Register is at the same time well drawn up, and means are taken for the preservation of the Boundaries of fields, no further record can be required.

9th It is hoped that the information

contained

contained in the documents herewith enclosed, as well as in those forwarded with my separate letter No. 995 of this date, will tend to dispel any doubts which His Lordship in Council may still entertain as to the principle or the mode of execution of the Surveys which have been recommended by this Government, and the Governor in Council trusts the Government of India will no longer delay its sanction to the extension of the Survey to the remaining Talooks of the Nassick Sub Collectorate.

15th I am desired here to explain that this Government having been informed early last year that the Chandore measurements were about to be completed, the employment of the measurers in the neighbouring districts of Wun Dindooree was sanctioned on the 3d February 1840 my letter of that date No. 421 reporting this to the Government of India and requesting its sanction to the extension of the Survey to the whole Sub Collectorate, consisting besides Chandore, of the Talooks of Wun Dindooree, Nassick, Sinnur and Nowraee, was among those which were stated in

in Mr. Secretary Halliday's letter of the 17th August last, No. 137, to have been mislaid. A Duplicate was forwarded to the address of Mr. Secretary Halliday under date the 27th October following but up to the present time no Communication has been received from the Government of India on the subject.

11th Should His Lordship in Council sanction the Survey of the southern Marhatta Country on which it is proposed to employ Mr. Goldsmid, the Governor in Council intends to appoint Lieut. Davidson, who is well qualified for the duty, to complete the Survey of the Nassick Sub Collectorate.

Bombay Castle 29th March 1841. } Signed L. R. Reid Chief Secretary.

No. 995 of 1841.

Territorial Department Revenue.

To F. H. Maddock Esqre.
Secretary to the Govt. of India

Sir, With reference to my letter No. 3303 dated the 27th October 1840, I am directed by the Honorable the Governor in Council to transmit to you, for the purpose of being laid before the Right Honorable the Governor of India in Council the accompanying Copies of my letter to the Revenue Commissioner dated the 27th October 1840, and of that officer's reply of the

the 8th January last and its enclosures affording information regarding the proposed survey of the Southern Marhatta Country and the mode in which the survey and classification has been conducted in the Chandore Talook.

2 On the latter subject more full and satisfactory information will be found in my separate letter of this date and its accompaniments to which you are requested to draw the attention of His Lordship in Council.

3. In Mr. Secretary Halliday's letter of the 17th August 1840 Paragraph 5 regarding the Survey of the Southern Marhatta Country this Government is required to lay before His Lordship in Council "a well digested scheme embracing "a rapid, economical, correct and lasting survey, and a judicious considerate and practical plan of assessment." To enable the Governor in Council to do this in any way approaching to accuracy would require that an intelligent able officer should visit the tract in question, and with the assistance of the local officers prepare estimates of the work to be performed, the Establishment required, the Cost of the operations, and the time within which they could be completed without a proceeding of this kind it is obvious that no satisfactory conclusion on these

these points can be arrived at.

4th The necessity of a survey and assessment in that province is evident, and the Governor in Council is satisfied that in the results of those carried on in the Deckan under Lieut. Wingate, Mr. Goldsmid Vca. we have ample security that a survey conducted on similar principles (as far as they may be found applicable to the state of other provinces) and superintended by either of those Gentlemen, will be correct and lasting, and that a plan of assessment will be proposed which will deserve the appellation of judicious, considerate and practical. Further it is impossible to say, nor indeed does the Governor in Council think that any thing beyond general opinions can be advanced until actual experience in a part of the Southern Marhatta country shall have enabled him to estimate the cost, time, labour and results of an extended operation throughout the whole. It was under this view that the Governor in Council proposed Mr. Goldsmid's deputation to the Southward, and I am again instructed to request

Fort St. George 1st May 1843.

request that you will press on His Lordship in Council's attention the proposition contained in my letter of 27th January 1840 No. 28, that a complete Revenue Survey be commenced upon in the Southern Marhatta Country.

5 I am here desired to explain that in consequence of Mr. Escombe's temporary absence from Dharwar the Honorable the Governor in Council has deemed it advisable to appoint Mr. Goldsmid to officiate as First assistant, so that he may be enabled to prepare for the proposed survey by informing himself of the nature of the Revenue system and the land Tenures of the Southern Marhatta Country acquiring a Knowledge of the Canarese language, and generally fitting himself for this important duty.

Bombay Castle, 29th March 1841. } Signed L. R. Reid, Chief Secretary

True Copies

Signed L. R. Reid
Chief Secretary
Territorial

Fort St. George 1st May 1843.

No. 1436 of 1841.

Territorial Department.
Revenue.

To
D. Blane Esqre
Acting Secretary to
Government
Bombay.

Sir,

I have the honor to forward an original Report by the Superintendent of the survey on the progress made during the past season 1840-41.

2d In Paras 2 & 3, Lieutenant Wingate notices the serious impediment to the survey operations, caused by the removal of six of his assistants, who were obliged shortly after the date of his last Report, to join their Corps on Field service. I trust that this circumstance may be prominently brought to the notice of the Government of India, in the event of any comparison being instituted between the rate of progress made by the surveys in the Deccan and that in the N. W. Provinces.

3d Notwithstanding this serious drawback, the rate of progress shown in paras 4 at 8 is, I think, highly satisfactory and creditable

creditable to Lieutenant Wingate, and his co-
remaining Assistants.- In Poona, the classification
and measurement of the Paupul Purgunnah have
been completed, and those of the Havaillee co-
Purgunnah nearly so, separate detailed Reports
on both Talookas have lately been received co-
from the Superintendent, and will be shortly
submitted to Government.-

4. In Sholapoor, the classification
and measurement of the Barsee and Sholapoor
Talookas, have been completed, (as stated in
the reports which accompanied my letters Nos.
603 and 1301, of the 30th May and 6th October 1840)
that of Kurmulla nearly so, and great progress
has been made in Indee - very full details
are given by Lieutenant Wingate, who
shows (para-5) that partly from local
circumstances, and from the large number of
villages which had not been measured by
Mr. Pringle or which it was found necessary
to re-measure entirely, and partly from im-
provements in the system, the necessity of
which was suggested by experience, the labor
of measuring was in proportion considerably
greater than in the Talookas previously
completed, and such being the case, it is the
more

more satisfactory to find, that the actual
progress made has not only not fallen co-
short of that of the year preceding, co-
(vide para. 6th) but has considerably exceeded it-

5th A Draft for an Enactment
for settling boundary disputes, was submitted
with my letter, No. 147, of the 29th January
last, and from the tenor of your letter, No. 3027, of
of the 8th October 1841, I trust that the Government
of India may see fit, at some early period, to
pass it into a law, till then as Lieutenant co-
Wingate shows in his 3rd and 10th paras the
operations of the Survey south of the Bheema,
will be seriously impeded, and in many
places, after all, remain incomplete -

6th In consequence of the great
Vide para 10. delay caused by the want of such an Act, co-
Lieutenant Wingate proposes not to increase the
present amount of Establishment employed
in the Talookas south of the Bheema, but to
employ all his available hands in the Poona co-
Collectorate - The reason he gives are, I think co-
convincing and the plan he proposes has this
additional advantage, that, by accelerating the
completion of the Districts to the North and West
of Poona, and which are the furthest in that direction
which

Fort St. George 1st May 1843

which it is proposed to survey, the operations of his Assistants will be confined within a more limited space, and the Head of the Department will be better able to superintendent the ope=rations of his subordinates. —.

7th Ins. The other details given by Lieutenant Pringate, in Paras 2 at 11. require no particular notice from me — The remainder of the report, relates chiefly to the survey from its commence=ment up to the present period, without any particular reference to the past year —.

8th Ins. Paras 12 at 14, contain a sketch of the formation of the Department, and of the various changes among the Officers employed as Assistants to the Superintendent. In no branch of the service, Lieutenant Pringate very justly remarks, is experience more valuable than in the survey Department, and "yet in almost every instance, an Assistant has "no sooner made himself acquainted with his "duties, than he has been removed to make way "for another with every thing to learn" These facts, which could be neither controlled nor foreseen, Lieutenant Pringate states, he mentions in justice to himself, lest it should be sup=posed, that he had held out prospects which were

Fort St. George 1st May 1843

were incapable of fulfilment. —.

9th Ins. There was, I am of opinion, little occasion for apprehension on this point, the en= progress made would, under favorable circumstances, have been satisfactory, and considering the unlooked for obstacles to the prosecution of the work, on the scale originally intended, it must, I think, be regarded as in the highest degree creditable to the Officer to whose energy, judgment, and en= untiring perseverance, it is mainly to be at= tributed that the progress of the work was never stopped, and seldom, for any length of time, seriously retarded —

10th Ins. The general view of the results of the survey, taken in the 16th Ins. and following paras, cannot, I am sure, fail to be highly gratifying to Government, and as they are founded on actual facts, and not on prospective calculations the correctness of Lieutenant Pringates deductions admits of no question, It is shown that in the Districts where the new assessment has been in operation during a sufficient time for its effects to be developed, the actual collections, which, while Mr. Pringles heavy assessment was in operation averaged Rupees 1,54,472 — 8 — 5, and which, taking 3 selected and most favorable years of the same period, only average

Rupees

Fort St. George 1st. May 1843

Rupees 2,07,017-11-7, have since the introduction of the revised assessment averaged on Rupees 2,23,992-9-", and in this increase, it is to be remembered, is one of actual realizations, not of possible estimates, and is mainly attributable to the extension of cultivation, and the ease and regularity with which the revised assessment is paid. The nominal rent roll of the District has been very greatly reduced, but the reduction of assessment has enabled the Ryots to cultivate Lands which were previously waste and unproductive, and when cultivated, the assessment is readily paid (except in cases of peculiarly adverse seasons) in full, instead of being in part remitted, in part forborne as a balance, the recovery of which was always doubtful and often hopeless, and in part diverted to satisfy the rapacity of those servants of Government, whose dictum as determined the extent to which should be enforced the demands of Government, which it was impossible fully to realize.

11th. As remarked by Lieutenant Wingate, other causes have concurred with the introduction of the revised assessment, to produce this result, but where we find neighbouring districts possibly similarly situated as regards such other causes,

and

Fort St. George 1st. May 1843

and differing only in the assessment not having been revised, and where no such increase of Revenue is apparent, we are fully, I think justified in looking on the revision of the assessment as the Chief cause of the improvement.

12th. I would again beg that it may be borne in mind, that the additional Revenue has been obtained by moderating equalizing, and fixing an assessment which was previously excessive, unequal, and variable, and not by any increase of taxation, and we have consequently every reason for confidently anticipating that it will be permanent, and probably as shown in Lieutenant Wingates' 21st para, progressive.

13th. But as observed in Lieutenant Wingates 22d para, the more increase of Revenue may be considered a very imperfect scale for measuring the benefits conferred on the districts in question, by the revision of assessment now in progress, and he gives, in the 23d and following paras, numerous facts, which tend to show the more important, though less immediately perceptible, benefits which have already resulted from the operations of the survey, in the increased prosperity of the cultivators, and improvement in their husbandry, in the greater amount of capital employed in tillage

as

as manifested in various ways, and especially in the increased number of cattle used in cultivation, in more thrifty habits, and greater punctuality in paying the Government dues. There has been a great extension of Baghact cultivation, in every way a most important improvement; and a readiness, not before apparent, has been manifested by the cultivators to avail themselves of various opportunities of using improved implements of agriculture, and to take advantage of the opening afforded by the remission of the Transit duties, and by various other circumstances, for giving a profitable direction to their industry. The improved appearance of their villages and habitations, and the sums spent in repairing village Wells, public Wells, Chowrees, and other works for the comfort and convenience of the community, are all so many indications of greater prosperity and increased spirit on the part of the cultivators—

14th The details given by Lieutenant Wingate will, I am sure be read with the greatest interest by Government, and even if all the statements of that Officer were in general less remarkable than they are for their sober accuracy, Government would find, in the circumstance of

E.G. vide Paras 24-26-27-30.

of the statements (in many of the most important particulars) being based on actual returns, that they were not the result of a superficial or over sanguine view of the circumstances referred to —.

15th From not having been myself acquainted with the state of the districts in question, previous to the commencement of the present survey, I cannot speak from my own knowledge of their condition then, compared with what it is now. But I may remark, that the testimony of all the Officers I have met, who have had the means of instituting such a comparison, bears out that of Lieutenant Wingate, and that many of the most intelligent Natives who could at first with difficulty be brought to understand the possibility of benefit resulting from so large and apparent sacrifice in the nominal revenue, now express their conviction that, while Government has relieved the burdens of its subjects, and laid the foundation for a substantial improvement in their circumstances, it has secured a large and more permanent revenue, and reduced, in a most remarkable degree, the labour and complexity of our system of revenue Management.—.

16th In para 29 Lieutenant Wingate points out the great importance of a good road

road through the districts in question. The Honble Court have expressed themselves favorable to the plan of bridging the Nullahs and rivers on this line, (between Poona and Sholapoor) as the first and most important step towards improving the road. The want of an Officer competent to undertake the duty of estimating the expense of so doing, has hitherto prevented the superintendent of Roads from taking any further on steps in the matter. Had Lieutenant Rivers been appointed one of his Assistants, it was his intention, as stated in para 3 of his letter, No. 536, of the 13th July last, to have employed that Officer on the duty, and trust that Government may be able during the present season, to place at Major Peats disposal the means of having the work satisfactorily performed.

17. It is to me a source of no little regret, that one of the causes for Lieutenant Wingates taking the present opportunity of reviewing the progress and effects of the survey since its commencement, should be the approaching severance of his connection with the work, consequent on his departure for Europe

Europe. Government have had so many opportunities of learning his manifold qualifications for the task entrusted to him, and of appreciating the soundness of judgement, and great tact and perseverance, which are seldom found combined with the energy and activity he has so frequently manifested, that it would be superfluous in me to say more on the subject, further than to state my conviction that, should the task of carrying on the work prove now to be free from serious difficulties, such a result will be mainly attributable to the excellent arrangements of the Officer by whom the Department was first organized, and has been since managed, with equal credit to himself and benefit to the public interests.—

I have &c.

Poona. 13th October 1841. } (Signed) J. Vibart
Revenue Commissioner.

No. 161 of 1841.

To J. Vibart Esqre.
Revenue Commissioner
Poona

Sir,

I now do myself the honor to submit

Fort St. George 1st May. 1843.

submit the usual annual Progress Report of the survey under my superintendence.—

2d In my last Report I expressed hopes of every satisfactory progress being made in the season just past in consequence of the number of Officers then in the Department, who had acquired sufficient experience to superintend considerable Native Establishments— These anticipations have not, however, been realized, for very shortly after the date of my report, six Officers, viz.t Lieutenants Gaisford and Robertson, Captain Stather. Lieutenants Fenning, Pelly & Forbes, were withdrawn from the Department, to join their Regiments on Field service.—

3d In consideration of the serious interruption likely to be caused to the survey operations by these removals, and the difficulty and expense of organizing efficient Native Establishments at a future time, in event of those in employment being broken up, Government, on my urgent representation, sanctioned an arrangement, by which the Establishments of two absent Officers were transferred to Messrs. Bell and Price, the latter being at the same time appointed acting Assistant

Fort St. George 1st May. 1843.

Superintendent and the allowance for Native Establishment to Lieutenant Nash, Captain Laudon, and myself, increased from 500 to 700 Rupees per mensem. By this means we have been enabled to avoid breaking up our Native Establishments, though prevented from making any addition to their numbers, which would have been done to a very considerable extent, had the Officers now absent remained in the Department— The progress made under these circumstances is, of course, very different from what it would have been had no officers been withdrawn, but it is yet considerable, as the following detailed account of our operations will shew—

4th The Talookas of Havelee and Pabool, in the Poona Collectorate, and of Sholapoor, Barsee, Kurmulla, and Indee, in that of Sholapoor, have been under survey in the season upon which I am reporting— The state of the work in each at the date of my last report, with the progress since made, and what is yet to be completed are exhibited in the following statement.—

Statement.—

6884

Fort St.e George 1st. May 1843.

5th. From this Statement, it appears that the measurement of Villages containing in all 269550 acres, has been completed in the Poona Collectorate. This portion of the work has been confined chiefly to testing the measurements made at the last survey, but in consequence of the error in the latter proving considerable, it was found necessary to remeasure entirely or nine in that of Wasolee. In the Sholapoor Collectorate, the testing of the survey measurements was limited to 20,458 acres, in the Parsee Taluk, while the whole of the entries in the Statement opposite the remaining Districts of Sholapoor, Indee, and Karmullee, amounting in all to 337633 acres consist of new measurements. The plan upon which these measurements are being conducted embraces the construction of Village Maps of a very superior kind, and the laying down of field boundary marks, as described in my letter to your address, dated 30th December last, No. 167. And in Indee particularly the labour of doing so is very great, as the fields have here to be lined out anew over vast tracts of waste, where nothing like a land-mark is to be found, and, from the same cause, village boundary disputes abound to such

6883

Fort St.e George 1st. May 1843.

Statement of the Quantity of Land measured and classified by the Poona Survey, during the year ending 30th September 1842.

Collectorate	Specification of work	Name of Taluk	Description of Land measured and classified	Remarks	Date of last Survey	Description of Land measured and classified	Remarks
Poona	Measurement	Sholapoor	acres. 89,148		acres. 144,492		
			104,212		128,058		
		Total	193,360		272,550	7371	28,919
	Classification	Sholapoor	109,050		135,099	"	"
		Karmullee	178,817		137,580	"	42,228
		Total	287,867		272,679	"	41,228
	Measurement	Sholapoor	10,620		10,620	"	"
		Parsee	"		20,458	"	"
		Indee	"		"	"	"
		Karmullee	413,920		141,371	"	27,949
		Total	"		185,842	"	"
	Classification	Sholapoor	"		3,583	"	"
		Parsee	40,308		56,944	"	10,620
		Indee	62,571		62,671	"	"
		Karmullee	484,503		80,848	"	"
		Total	"		42,853	"	"
	Grand Total of Measurement		"		253,310	"	"
	Grand Total of Classification		"		627,641	"	"
	Grand Total		"		526,034	"	"

Poona

Collectorate of Poona

Specification of work

Name of Taluk

Description of Land measured and classified

Remarks

Date of last Survey

Description of Land measured and classified

Remarks

Measurement

Sholapoor

Taluk

Total

Classification

Sholapoor

Karmullee

Total

Measurement

Sholapoor

Parsee

Indee

Karmullee

Total

Classification

Sholapoor

Parsee

Indee

Karmullee

Total

Grand Total of Measurement

Grand Total of Classification

Grand Total

Poona

Collectorate of Poona

Specification of work

Name of Taluk

Description of Land measured and classified

Remarks

Measurement

Sholapoor

Taluk

Total

Classification

Sholapoor

Karmullee

Total

Measurement

Sholapoor

Parsee

Indee

Karmullee

Total

Classification

Sholapoor

Parsee

Indee

Karmullee

Total

Grand Total of Measurement

Grand Total of Classification

Grand Total

Poona

Collectorate of Poona

Specification of work

Name of Taluk

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Remarks

Measurement

Sholapoor

Taluk

Total

Classification

Sholapoor

Karmullee

Total

Measurement

Sholapoor

Parsee

Indee

Karmullee

Total

Classification

Sholapoor

Parsee

Indee

Karmullee

Total

Grand Total of Measurement

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Grand Total

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Karmullee

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Measurement

Sholapoor

Parsee

Indee

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Classification

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Indee

Karmullee

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Indee

Karmullee

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Measurement

Sholapoor

Taluk

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Classification

Sholapoor

Karmullee

Total

Measurement

Sholapoor

Parsee

Indee

Karmullee

Total

Classification

Sholapoor

Parsee

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Karmullee

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Measurement

Sholapoor

Taluk

Total

Classification

Sholapoor

Karmullee

Total

Measurement

Sholapoor

Parsee

Indee

Karmullee

Total

Classification

Sholapoor

Parsee

Indee

Karmullee

Total

Grand Total of Measurement

Grand Total of Classification

Grand Total

as at the times to threaten an entire suspension of our operations, the violence of the contending parties being such as to put it out of our power to measure the disputed land at all- Large tracts of land amounting in some villages to one or two thousand acres, we have in this way been obliged to leave unmeasured until the disputes can be settled. My Assistant, Mr. Bell, who superintended the survey operations in this Talook has been enabled, with no little trouble, to settle amicably many of these disputes, but the most considerable still remain, and show the necessity of some enactment being speedily passed to admit of their being summarily settled by the survey Officers, as, until they are disposed of the measurement of the District cannot be completed.—

6th Bearing these difficulties in mind, the quantity of measurement effected in the season will, I trust, appear satisfactory- It is, though, for the most part, an entirely new survey- about 100000 acres in excess of that of the preceding season, when the work was chiefly confined to testing the measurements

measurements of the last survey- This excess is in some measure accounted for by my having employed several of the classifiers as measurers during the past season in consequence of not having sufficient employment for them in their own department.—

7th This circumstance also accounts for a diminution of 154000 acres in the quantity of land classified, compared with that of the preceding season, the number of acres being 526004. Looking however, to the much greater time occupied in the measurement than in the classification of land, I am of opinion, that the field work of the past season very considerably exceeds that of the preceding, a result which, in consequence of the greatly diminished amount of European superintendence, I had hardly ventured to anticipate.—.

8th During the past season, the new settlements have been brought into full operation in the large Talooks of Barsee and Sholapoor, and in order to effect this it was found necessary to employ a considerable Native Establishment in preparing the voluminous records of the Department, throughout the fair season, which tended to lessen the quantity of work performed in

Fort St. George 1st. May 1843.

in the field. The settlement of the two Districts just mentioned completes the revision of the late Sub Collectorate of Sholapoor, the remaining Districts of Kurnulla and Indee in the present Collectorate of that name, now under survey having formed no part of the late Principal Collectorate of Poona, for the settlement of which this department was originally constituted.

9th The expense of the operations which have now been detailed, is exhibited in the following abstract, which embraces every item of charge, except with the exception of the staff Pay of the survey Officers absent on Field service. The expense of stationery also, for the present Month, not being now ascertainable, is entered on estimate.

Statement of the expense of the Revenue survey Department under the superintendence of Lieutenant Wingate Engineers for the year ending 30th September 1842.

Months	Fixed charges: Pay of Officers and Surveyors	Fixed charges: allowances for native Establishment	Contingent: Batta to ancenes, naiks and assistant surveyors &c.	Contingent: Bills for Stationary &c.	Contingent: Cost of laying down boundaries in Indee	Total
1840-1.						
October	2,534 5 3	2706 " "	149 13 10	319 9 9	" " "	5709 12 10
November	2,550 15 11	3.222 " "	230 3 3	173 6 6	0 12 "	6,183 6 6
December	2771 15 11	3.222 " "	302 11 9	227 5 3	85 4 4	6,609 5 8
January	2771 15 11	3.222 " "	297 9 6	125 9 2	127 5 7	6,544 3 2
February	2771 15 11	3.222 " "	293 8 8	70 1 10	126 6 8	6,480 1 1
March	2771 15 11	3.222 " "	296 " 11	270 6 11	166 " 3	6,726 2 "
April	2771 15 11	3.222 " "	314 15 6	208 15 6	187 1 5	6,705 " 4
May	2771 15 11	3.222 " "	320 1 2	137 10 "	364 11 8	6,816 6 9
June	2969 10 3	3.222 " "	304 5 7	115 " 1	65 3 4	6,667 4 3
July	3.727 11 11	3.222 " "	170 8 11	412 1 1	" " "	7,533 5 11
August	3.737 11 11	3.222 " "	159 6 "	157 1 8	" " "	7,276 2 7
September	3.737 11 11	3.222 " "	150 12 "	300 " "	" " "	7,416 7 11
	35,831 2 8	38,148 " "	1,992 2 1	2,523 3 9	1123 14 1	80,673 6 7

The

Fort St. George 1st. May 1843.

The total expense for the year ending 30th instant, is therefore Rupees 80,673. or nearly Rupees 15,000 less, than that of the preceding season. Of this amount, about 5,000 Rupees may be considered to have been incurred on account of the Districts comprized in the late Poona Collectorate, and 25,000 Rupees on those of Indee and Kurnulla.

10th I shall now briefly state, what appears to me, the best plan of operations for the ensuing season. In the Sholapoor Collectorate as I propose leaving Mr. Price to carry through the survey of Kurnulla, which under his excellent management has hitherto progressed most favorably, and may be expected to be nearly completed at the close of next season. Mr. Bell will, in like manner, continue to conduct the survey of Indee, but in consequence of the great interruption and delay occasioned by the existence of Village and boundary disputes in this quarter, and the want of any provision for settling them, I think it will be desirable to limit our operations for the present, to what can be effected with his single establishment. and instead of commencing the survey of the remaining Talooks of Hyperga and Moodebehal, to employ the remaining Officers and Establishments in the Poona Collectorate. Captain Landon, who has just finished

finished the Survey of Pabool will be able to depute his establishment on the opening of the season into the adjoining Talooka of Sowneir, of which he had already tested the measurement of a few villages, when his operations were put a stop to by the monsoon - The remaining establishments would be employed in completing the survey of Havelee, and in carrying on that of Poorundhur and Kheir, though the services of another Officer will be very much wanted on my departure to Europe. by these arrangements, every District of the Collectorate not yet completed, would be brought under survey in the ensuing season, with the single exception of the Mawals, which from what I can learn, is less in need of immediate revision, than those I have just named. —

11th Having now completed the detail of the work executed during the past season, and sketched out a plan of operations for that about to open, I shall proceed to take a brief review of what has been effected since the commencement of our labors towards the revision of the Land Assessment in the Deccan, and endeavour to place in a clear light the

the effects of our settlements on the condition of the agricultural classes, and the revenue of Government, which have already become ap= =parent, as well as those that may reasonably be expected to follow. My object in doing so is to bring together, in one view, all the inform= =ation attainable on these points, in order to en= enable Government to judge undoubtingly of the propriety, or otherwise of continuing and extending means for the re Assessment of the Deccan, perhaps the Country generally, on the principles followed in the Districts already settled and the present opportunity is chosen as the last likely to offer itself for the purpose, as circumstances will compel me shortly to sever my connection with a work, over which I have hitherto felt it an honor to preside, and shall ever regard en= with feelings of deepest interest. —

12th The present survey originated in the success that attended the re-Assessment of the Indapoor Talook, under the superintendence of Mr. Goldsmid, with whom I was at the same time associated, with the view of superintending more immediately under his directions, the field operations connected with the revision - We com= =menced operations (with the details of which

Fort St. George 1st May 1843.

which Government has long been well acquainted) in December 1835 and the work was sufficiently ad-
advanced to admit of the new settlement being carried into effect in one Division of the Taluka in the Official years 1836/7. The promising results attendant upon the promulgation of the revised rates in Indapoor induced Government, upon the representa-
-tion of Mr. Goldsmid, to allow of his operations ex-
being extended to the adjoining Talookas of Mahal and Marka in the Sholapoor Collectorate, in so far as the waste Lands of the latter were concerned. and in consequence of this arrangement, I was deputed to these Districts, and Lieutenant Nash appointed to succeed me in Indapoor. The waste lands of Mahal and Marka were ac-
accordingly re-assessed as in Indapoor, and a very large portion of them was in consequence immediately brought under Cultivation. —

13th It was finally determined to ex-
revise the survey and assessment of all the Districts comprized in the late Principal ex-
Collectorate of Poona, and with this view a department consisting of eight Surveying Officers, over whom I was appointed Superintendent, was ex-
constituted by the Government orders of 23rd November 1837. The plan of operations chosen was

Fort St. George 1st May 1843.

was that followed in Indapoor, the principles of which have been adhered to throughout, though improvements have been from time to time effected in the means of carrying them out, as experience shewed to be desirable. —
With the exception of Lieutenant Nash, the Officers appointed by the order above quoted were without experience, and Government, ex-
fearing for the success of the experiment, ex-
directed that they should remain at least one ex-
season with me, before being permitted to undertake the superintendence of separate establishments. This though possibly a wise precaution, pre-
-vented any extension of our pre-existing ex-
operations taking place in consequence of their appointment, and it was not until the opening of the following season, in October 1838, that the newly constituted department fairly began to work. —

14th Of the eight Surveying Officers, ex-
however originally appointed, one (the late Lieutenant Diggle) never joined, and two others (Lieutenant Ogilvie ex-
and Gaisford of the Artillery) were about this time required to join their Regiments. These appointments were not filled up and before the close of the season, in March 1839 another Officer (Lieutenant Wells) was compelled to quit the department on sick Certificate

Certificate to Europe, thus reducing the assistant superintendents to half their original number. Lieutenant Horne was appointed to succeed Lieutenant Wells, but he had hardly joined, when he also was compelled by sickness to proceed to Europe - Towards the close of the monsoon of 1839, one of my remaining assistants, Lieutenant Davidson, was transferred to the Sattack survey, but four additional Officers were appointed to this and these joined me in the Districts in the following November. They were, of course without experience, and much of the fair season during which alone our field operations can be prosecuted, was necessarily taken upon in instructing them in their new duties. Meanwhile, before its close, another of my original Assistants, Captain Bellasis, left for Europe on sick certificate, and one of those lately appointed Lieutenant Fenning, for the Mahableshwur Hills, from a similar cause. In the following monsoon of 1840, Lieutenant Gaisford rejoined the department from Field service, but before its close, was again, with four of the Officers, viz. Lieutenant Robertson, Captain Stather Lieutenants Fenning and Pelly, withdrawn for Field service. This also happened to Lieutenant Forbes who had been appointed a few Months before, an assistant Superintendent, but had no

no opportunity of assisting in our field operations. At the close of last monsoon, therefore, the department was reduced to one Superintendent, two covenanted Assistant Superintendents, (Lieutenant Nash and Captain London), and one Uncovenanted Assistant, Mr. Bell, in addition to whom Mr. Price was shortly after appointed to act for one of the absent Officers. Within the last few months, two more Officers, Lieutenant Wells and Evans, have been appointed, but they have been subsequently transferred to the Southern Maharatta Survey, and another Officer, Lieutenant Boye, appointed to this, who has not yet joined -

15. From this detail it will at once be seen that in my endeavour to organize an efficient department - I have had an unceasing struggle with unlooked for difficulties, from its institution up to the present time - In no branch of the public service is experience more valuable, perhaps, than in the conduct of a Revenue Survey, carried on by a numerous subordinate Native Agency, requiring a close and effective Supervision, and yet, in almost every instance, an Officer Appointed to this department has no sooner -

sooner made himself acquainted with his duties than he has been removed to make way for another with every thing to learn, and upon me has devolved the laborious and seemingly fruitless task of preparing officers for the performance of important duties, which they are never destined to conduct. I mention these facts in justice to myself, and because they were beyond control, and impossible to be foreseen, that it may not be thought that I have incautiously held out prospects connected with the work under my superintendence, which were incapable of fulfilment.

It now remains to be shewn, what, in despite of all obstacles, has been effected.

16 In the Talooks of Indapoor and Beemtherry, in the Poona Collectorate, and of Mahal, Maska, Sholapoor and Barsee, in that of Sholapoor, the new Settlements have been brought into full operation. The Purgunnas of Havelle and Sabol, in the former Zillah are nearly completed, and the new Settlements will be introduced there at the ensuing Summakbundee while

while the operations connected with the measurement and classification of the Talooks of Indee and Kurmulla of the latter Zillah, are in the advanced state exhibited in the Statement appended to para 4 of this report.

17. The new Settlement was partially introduced into Indapoor in the Official years 1836-7- " and wholly in the following year. We have therefore the experience of five years by which to judge of its effects. Beemtherry was partly settled on the new System in 1838-9- and completly so in the Succeeding Year. We have here, therefore, the experience of three years to guide us. In Mahal and Maska the new System, under the denomination of "Sohkta-pates," was brought into operation for a portion of the waste Lands in 1837-8, and for the whole Talooks in 1839-40. We are therefore enabled to judge of its action during a period of four years. In Barsee and Sholapoor the new Settlements were introduced at last Summakbundee, but sufficient time has not yet elapsed to pronounce with certainty on their success

or

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or otherwise - I shall, therefore, content myself with observing, that they have occasioned less immediate sacrifice of Revenue than was anticipated in my report proposing them for adoption, and that they may in the course of a few years, be expected to yield more than I then thought it prudent to calculate on.

18. In considering the financial results of these Settlements - I think it useless to go back to the early years of our Government, and that it will conduce to brevity and clearness, to confine my remarks to a comparison of the Revenues of the Districts already mentioned, under the recent Settlements, and those of the late Deccan Survey, which they supplanted - Comprehensive Tables will be found at the end of this report - affording every detail connected with each year of the periods in question but in the statement given below, is exhibited the net Government Revenue collected on account of the Sir and Sayer Jumma of each year, exclusive of remissions, dues to Huedars, and outstanding balances - I have been obliged to include the Sayer Jumma, from the difficulty of obtaining accurate

accurate returns of the actual collections on account of each of these branches of Revenue for so many years back but request it to be borne in mind, that this operates unfavorably for the new settlements, under which the Sayer Jumma has been reduced from two or three thousand Rupees per annum in each district, by the recent abolition of various taxes - The statement then is nothing more than an account of the net profit and loss to Government, resulting from the two Systems of Management, but it well merits an attentive examination -

Talooks	Years		Net Govt. Collection on account of Deen and Sayer revenue			Remarks -
Adoption in the Sevaji Collectorate of Palmer's Survey Settlements -	1829	30	13482	6	7	
	1830	1	12507	6	6	
	1831	2	13809	9	3	
	1832	3	10399	3	11	26,543 - 10 - 4 { Average of 7 years of late Survey Settlement -
	1833	4	47243	6	8	45,202 - 4 - 9 - { Average of last 3 being favourable years of late Survey Settlements -
	1834	5	44250	12	2	
	1835	6	44112	11	6	
Adoption of Pringle's Settlements -	1836	7	55141	6	21	
	1837	8	50091	10	8	53079 - 9 - 6 { Average of 5 years of revised Settlements being -
	1838	9	49856	8	11	
	1839	40	53376	6	10	Increase of late Survey average of 7 years 26535 - 14 - 9
	1840	1	50631	13	10	Ditto - Ditto - do of last 3 years 7877 - 4 - 4

Former Survey Settlements	1829	30	21,646	2	8	
	1830	1	28,199	"	9	
	1831	2	24,353	9	8	
	1832	3	13,124	1	6	
	1833	4	63,317	1	10	42968-8 Average of 9 years of late Survey Settlement
	1834	5	66,768	7	9	
	1835	6	54,695	11	2	
	1836	7	51,772	15	9	
	1837	8	52,845	3	2	53,104-10- Average of last 3 being favorable years of late Survey Settlement
Revised Settlements	1838	9	47,969	15	"	
	1839	40	57,657	6	11	56,295-5 Average of 3 years of revised Settlements being in excess of late Survey average of 9 years 11,326-15-9
	1840	41	63,257	11	6	Ditto ditto do last 3 years 3,190-6-5

Fort St. George 15th May 1843.
Madras and Harbour Collectorate
Statement No. 2 Comparison of Former Survey Settlements with Revised Settlements

Former Survey Settlements	1829	30	46,355	6	6	
	1830	31	61,651	5	2	
	1831	2	98,154	9	4	
	1832	3	19,188	5	6	
	1833	4	128,204	8	10	84960-3-13 Average of 8 years of late Survey Settlements
	1834	5	111,993	4	1	
	1835	6	87,221	1	7	
	1836	7	126,918	"	11	108,710-12-10 Average of last 3 years of Survey Settlement
Revised Settlements	1837	8	124,260	14	9	
	1838	9	114,235	10	10	114,617-15-1 Average of 4 years revised settlements being in excess of late Survey of 8 years 29,657-1-10
	1839	40	100,330	3	5	
	1840	41	119,644	15	5	Ditto Ditto do of 3 years 59,007-2-3

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Fort St. George 15th May 1843.

19 In the right hand corner of the preceding Statements for each Talook will be found the net average annual profit to Government, that had already accrued, from the revised Settlements compared with the whole term of the late Survey Assessment, the receipts under the new have exceeded the former by an average Amount of Rupees 26535-14-9 per annum in the Talook of Andapoor, which, multiplied by 5 the number of years the revised Settlements have been in operation gives Rupees 132,679-9-9 as the net addition to the Government receipts which have already accrued from these last according to this method of comparison. But it may be said, that the term for which the last Survey was in operation, contains several very unfavorable Seasons. Let us then take the three last, which were certainly as favorable as any that have occurred since, and it will still be found, that the net collections under the present revised Assessment, Shew an average excess of Rupees 7877-4-4 per Annum, or a net profit to Government, during the last few years of Rupees 39,386-5-8, In like manner, the Average excess of annual

receipts

receipts in Deemtharree under the new Settlements, compared with that of the whole term of the late Survey is Rupees 14,336-15-9 and with that of the last three years 3190-6-5, or a net profit to Government in three years, the term for which the new settlements have been in operation, of 42,980-15-3. according to the former, and Rupees 9571-3-3 according to the latter method of comparison, similar results will be found to have taken place in Mohal and Marka where the average annual increase of revenue over that of the whole term of the late Survey, is 29657-1-10, and of the last three years 3907-2-3, which, multiplied by 4, the number of years the revised Settlement have been partially or completely in operation, give 118628-7-4 or 23,628-9-11 - as the net profit to Government according to whichever method of estimating it, we choose to adopt.

The following Abstract will perhaps serve to convey a clearer idea of these results, than any general description

Talooks	Net increase of revenue Collected under the new Settlements over and above the average realizations of the late survey for the whole term of its existence	Net increase per annum Collected under the new Settlements over and above the average realizations of the late survey for the last three years it remained in force	Number of years the new Settlements have been wholly or partially in force
Indapoor	132,679-9-9	39,886-5-8	Five
Deemtharree	12,980-15-3	9571-3-3	Three
Mahal & Harka	118,628-7-4	23,628-9-11	Four
Total -	294,289-0-4	72,586-1-11	

30- Under a most favorable supposition for the late Survey, then, Government have already derived a net profit of Rupees 72,000 from the revision of the assessment of these four districts - The actual increase of revenue is considerably more, as the charges of Ruedars, which are not included in the Statements, enlarge pretty nearly in proportion to the Government revenue, as will be seen on a reference to the detailed Tables forming my Appendix, But, however great the increase has already been, it affords a very inadequate notion of what it will be in future years. With the exception of Indapoor, the revenue, is still some way from having reached its maximum, and I have therefore compiled the ensuing Table, to shew the net collections made in these four districts in the season which has just passed, the amount we may safely look for in the ensuing and each succeeding season, with the excess of this last, over the average realizations under the last three years of the late Survey -

Talooks	Net Government Collections for the year 1840-1	Net Government Collections for the year 1841-2	Net average Government Collections for the last 3 years the late Survey remained in force	Net annual profit to the State arising from the new Settlements
Indapoor	59,631-13-0	60,000-0-0	45,202-4-9	14,797-11-3
Deemtharree	63,257-11-6	66,000-0-0	53,104-10-0	11,895-6-0
Mahal & Harka	119,644-15-5	120,000-0-0	108,710-12-10	11,289-3-2
	242,534-7-11	246,000-0-0	207,017-11-7	37,982-4-5

21. It appears then by this statement, (vide last columm) that the effect of the revision of Assessment in these four districts alone is shewn by a clear addition to the revenue of nearly forty thousand Rupees per Annum, or a sum that will suffice to cover the expense already, and to be incurred in completing the settlement of the entire Poonah and Sholapoor Collectorates. The cost of settling these four districts has indeed been already fully repaid to Government, as will be apparent from an inspection of the statement given in the preceeding page, and I have no reason to apprehend that the results of our settlements in other districts, with perhaps the single exception of Sholapoor, will be less favourable. On the contrary I feel assured that the increase of revenue from the settlement of the Southern Districts of Sholapoor, Viz. Indee, Kypurga, and Moodhebehaul, will far exceed any thing above shewn. considerations of expense, therefore, may truly be held to be the very last that need cause Government to hesitate in any measure connected with the Survey and re-Assessment of Deccan on the plan hitherto followed.

22. But this profit and loss argument. If I may be allowed the phrase I offers.

offers, after all a comparatively narrow and imperfect view of the subject. The Government of this country has higher duties, and more enlarged objects in view, than these merely connected with the realizations and increase of its revenues. It has to raise in the scale of civilization and enlightenment a people suffering under a common lot of poverty, and ignorance, with energies depressed, and well nigh destroyed by long ages of misrule, and the more enduring shackles of a degrading and baleful superstition. And in so far these evils may be lightened or removed by the introduction of simple and uniform rules for the occupation of land by defining the rights of and protecting from oppression, the agricultural portion of the population by securing to every landholder, the benefit of all improvements, and rendering that benefit certain, by the substitution of a light and unvarying Assessment for a pre-existing onerous taxation, by so much may the present Deccan Survey be held to have exerted, and to be now exerting a powerful influence

influence in aid of the desires of Government.

23 The condition of the cultivators gene-
rally in these districts and also their Hus-
bandry, have improved subsequent to the
introduction of the new settlements, to a
greater extent than would be readily credi-
ted by any one who has not had opportunities
of satisfying himself of the facts of the
case. I myself have had more than
ordinarily favorable opportunities of
observing this in the districts of Indapoor,
Mahal and Harha. When I first
visited them, five years ago, their condition
was wretched in the extreme; nearly
half of the whole arable land was lying
waste, and the remaining portion shewed
clearly that the prevailing Husbandry,
was of the worst description. In fact
the land was over taxed, and as a
necessary consequence the cultivators had
become listless and despirited without
hope of gaining more from their labors
than a base subsistence, and looking
to the compassion of Government in
granting liberal remissions for even that
A few Villages were entirely deserted, and

of

many others, the spaces within the wall were
but half occupied, more particularly in the
district of Indapoor. This description is
certainly not over charged, and will I think,
be found totally with the accounts of other
Revenue Officers, who described the state
of this part of the Deccan at the period to
which I refer.

24 Now on the contrary, the quantity
of waste land has become reduced to a
few thousand acres in each district, and
these for the most part of very inferior
quality, while the cultivated land though
so greatly extended, exhibits at the same
time a marked improvement in tillage.
The latter result which is a common sub-
ject of remark with the cultivators
themselves, and evident to all acquainted
with the Country at both periods, is
worthy of attentive consideration for though
doubtless brought about in part by the
more industrious habits of the Ryots
themselves, it is not less clearly indicative
of a large addition to the working cattle
of the districts. The number of these,
previous to the introduction of the
new settlements was certainly little more
than sufficient for the tillage of the land

at

at that time in cultivation, and the increase must subsequently have been very great - Mr. Hart Assistant Collector, in charge of Indapoor and Veenthurred, has kindly favored me with a perusal of returns, lately called for by him from the different Villages of these Talooks, with the view of ascertaining what the increase in question might amount to - From these it would appear that the number of Bullocks employed in agriculture, has nearly doubled in both districts subsequent to the introduction of the new settlements; and though I am of opinion that the total number of cattle entered in these returns for both periods is much underrated still the proportions given for the different periods is indicative of some enormous increase - As the result of an attentive examination of the effect of the new settlements in Indapoor, Mahul, and Mawla, I have no hesitation in stating it to be in my own opinion, that the amount of Capital now employed in tillage there, is little short of double what it was the year previous to their introduction.

25 The improvement in the condition of the people generally, is equally remarkable,

and

and habituated as the Ryots of this country have been to paint their condition in the gloomiest colours, even they fully admit it - They have in fact no longer occasion for misrepresentation and concealment, and they know this, and not the cultivators alone, but all classes, without exception, have benefitted greatly by the recent reduction of assessment - The weaver and artizan finds an increased demand for his productions, to spring from the enlarged means placed at the disposal of the great body of the consumers, while the Village Mannee, having the Ryots no longer at his mercy, is compelled - greatly to his own benefit to relinquish usury for traffic, and proof of these assertions may be found in every Village - Before the doors of most cultivators may now be seen grain stored up in baskets sufficient for the consumption of their families throughout the year, and in many instances, Cotton and other superior agricultural products kept back for the market in the hope of a more favorable opportunity for disposing of them occurring - While the greatest part of the Government assessment, if the admissions of intelligent

Ryots

Ryots to me are to be believed is now paid from the returns of bonâfide sales of produce in: stead of as formerly, by previous advances obtained from the money- lender.

26. Another and most gratifying proof of increasing agricultural prosperity is shewn in the extension of Baghet cultiv: ation - In the districts of Mahul and Harha within the last three years, 124 new Wells have been dug, 113 others, which had long fallen into ruin, cleaned out and repaired, and 112 previously in use, deepened or otherwise improved, from which sources I estimate that 750 additional acres of land have been brought under irrigation, as ex: plained in detail in my letter to the addres of the Collector of Sholapoor, dated 20th April last, which has already been laid before Government - In Indapoor also, though possessing comparatively few localities where water is to be found in abundance, the number of new Wells recently dug is considerable - The desire of engaging in Baghet Cultivation is becoming very general among the Cultivators, and only prevented being extensively acted upon by a want of sufficient means - This want is daily becoming less, and we may safely anticipate

anticipate a yearly increasing addition to the Bag: -hact Cultivation - No circumstance would well be more gratifying than this in a country so exposed to seasons of drought as the Deccan, and as trees are universally planted in gardens, any consider: -able extension of this description of culture, besides its other advantages, would go far to remedy the evil of a scarcity of timber now so generally complained of This want is also being provided for in some degree by the case which many cultivators have exhibited within the last year or two, in protecting the young Neem and Baubul plants which spring up in their jeroyet Fields, a result that may be considered as entirely brought about by the feeling a security of possession, consequent on a moderate assessment - No body would think of rearing trees where the rent of land is so high as to render it doubtful that the occupier would be able to pay it for any considerable number of years together, and I am convinced that the feeling of insecurity thus engendered was the cause of timber having been reck: -lessly cut down to so great an extent in the Deccan without any provision being made to replace it -

Other

27 Other instances of reviving enterprize among the Cultivators are observable, among which may be noticed the success which has attended my endeavours to introduce a superior description of cart in the districts in question. Those previously in use were of the rudest possible construction, with heavy solid wooden or stone wheels, the latter by far the more common, and as unlike the description of cart introduced by me as can be imagined. Notwithstanding, however, that the prejudices of the cultivators were all against the new vehicle and that there was truth in their objection that the Village artificers generally had not sufficient skill to construct, or even repair it, its advantages soon became appreciated and the feeling in its favor even stronger than the previous prejudice. About two hundred of these carts have been already distributed, and a considerable number more is now in course of construction. The demand for them will doubtless continue and enlarge but the supply must be provided by Government until capable of being so from other sources; and this will also greatly conduce to the improvement of the Village artificers who will be made constantly to feel their inferiority when unable to undertake their repair

When the carts become at all numerous, repair. in any village their owner will not be slow to apprehend the inconveniencies of having to find a remedy. The prosecution of this imyport artificers, and will exert themselves experiment costs Government nothing but the interest of a small sum of money advanced for the construction of the carts, while it promises to contribute largely towards developing the resources of the country.

28. The manufacture of Sugar has also been successfully attempted, though to a very limited extent in the districts of Indapoor, Harka, and Sholapoor. To those however, who have had experience of the difficulties of persuading an ignorant and prejudiced people to attempt the production of any thing new, the importance of a successful beginning, however small will not be underrated. And I cannot but think that Sugar will yet occupy a very prominent place among the productions of the Deccan, which contains a very large quantity of land, capable of being converted into Baghayet

and

and suited to the growth of the cane—

2d But for the proper encouragement and development of these and other promising sources of agricultural prosperity, some great improvement of the existing means of communicating is absolutely requisite— On the road between Sholapoor and Poona, traffic has increased enormously of late years, and the line must now be one of the most important in the Presidency. Yet, for the whole distance, not a single watercourse or river has been bridged, nor indeed has any thing been effected for improving the line, beyond clearing away stones and cutting down the banks of a few rivulets in order to make it available for cart traffic. I am fully aware of the practical difficulties attendant on the execution of extensive works in the present state of things, but the paramount importance of good roads in the Country, without water carriage, and of which most of the exportable products are of a bulky nature, would make it good policy in my humble opinion to secure them at almost any cost—

The

3d The improvement effected in the general appearance of the villages, has been very considerable, subsequent to the introduction of the new settlement— All the deserted villages have been re-occupied, at least in part, and the vacant spaces within the walls of others are fast being built upon— The villages have nearly all lost that desolate, ruinous appearance formerly so striking, and in several not a square foot of unoccupied ground is now to be found within the Walls— The latter have been repaired, in a few instances, at the cost of the inhabitants who very generally begin to take an interest and pride in the respectability of their Villages, as is shown in the number of new chowras, Durumsalas, and public Wells, built within the last few years, of which the greater portion of the expense has been borne by them— In fact, there is hardly a Village in the Mahul and Mawla districts, that does not now possess some place of accommodation for travellers in decent repair, and I believe the case to be similar in other settled districts, while few years ago, such buildings were hardly to be looked for, except in the larger villages, I have observed too in several instances, that young trees have lately been planted

planted in front of the village gate, and the circumstance, trifling as it may seem, impressed me with a stronger assurance of the increasing comforts of the people, than perhaps any thing I have named. As another instance of this community of feeling with reference to public objects I may mention that the inhabitants of Ashtee, in the Harka Talook, in addition to a grant of 500 Rupees received from Government, contributed upwards of 1,200 Rupees by public subscription, to built a barrier wall for the protection of their village from the floods of a large Nulla that passes under its walls, and they now contemplate a future outlay for the purpose of carrying on the wall to a greater length, than was originally thought necessary-

31 The foregoing are some of the instances recurring to my recollection, which I hold to be indication of a rapid improvement in the circumstances of the settled districts, though the yearly increase of cultivation and revenue, with the greatly reduced amount of remissions, may be considered even more decisive evidence on the same point. It cannot be denied, however, that the present abolition of the transit duties must

must also have contributed to bring about this desirable result, but while this is fully admitted, the present condition of Kurnulla, in the Sholapoor, Zillah, of Koortee, and other districts of Ahmednuggur, in the neighbourhood of the settled districts, may be appealed to in proof of the assertion, that the altered condition of the latter is chiefly owing to the revision of the land assessment-

32- I shall now bring to a close these observations, which have extended beyond my wishes, and made this report, I fear, to seem unnecessarily tedious- The nature of the subject discussed has not admitted of my bringing forward much that is new- and I have rather endeavoured to collect into one point of view the various scattered notices regarding it to which the attention of Government has already been drawn under one form or other, in order to facilitate our forming more comprehensive, and possibly juster, notions, of the effects of the recent settlements, than our previous information would admit of. I am aware that my endeavour has been very imperfectly carried out but if it in any degree, prove successful, I shall have no cause to regret the labour bestowed on it-

Poona,
20th. September 1843

(Signed) J.n Wingate
Superintt. Revenue Survey.
Statement

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Statement exhibiting the Financial Result of the Operations of the Bank of Alabama in the State of Alabama for the Year ending 30th June 1843.

Years	Amount of Capital Stock paid in	Amount of Notes in Circulation	Amount of Deposits	Amount due to other Banks	Amount of Dividends unpaid	Amount of Profit & Loss	Amount of Specie
1838	7,921,200	5,706,110	7,961,180	4,201,975	32,990	521,441	6,200,000
1839	7,921,200	5,646,410	7,481,640	4,571,410	22,850	521,991	6,200,000
1840	7,921,200	5,346,300	7,841,470	4,231,750	22,850	521,991	6,200,000
1841	7,921,200	5,346,300	7,841,470	4,231,750	22,850	521,991	6,200,000
1842	7,921,200	5,346,300	7,841,470	4,231,750	22,850	521,991	6,200,000
1843	7,921,200	5,346,300	7,841,470	4,231,750	22,850	521,991	6,200,000

Statement exhibiting the Financial Result of the Operations of the Bank of Alabama in the State of Alabama for the Year ending 30th June 1843.

Years	Amount of Capital Stock paid in	Amount of Notes in Circulation	Amount of Deposits	Amount due to other Banks	Amount of Dividends unpaid	Amount of Profit & Loss	Amount of Specie
1818	1,361,150	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1819	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1820	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1821	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1822	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1823	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1824	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1825	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1826	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1827	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1828	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1829	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1830	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1831	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1832	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1833	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900

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1819	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1820	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1821	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1822	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1823	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1824	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1825	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1826	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1827	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1828	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900

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1820	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1821	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1822	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1823	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
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1826	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1827	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
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1819	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1820	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1821	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1822	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1823	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1824	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1825	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1826	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1827	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
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1819	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1820	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1821	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1822	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1823	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1824	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1825	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1826	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1827	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900
1828	1,361,179	1,246,200	1,316,420	1,201,600	25,160	1,189,200	1,076,900

Fort St. George 1st. Jany 1843.

Statement exhibiting the Financial Result of the Trade &c. of Madras and its Dependencies during the Official Year 1842-43.

No. 1. Abstract of Exports and Imports of the Presidency of Fort St. George, distinguishing the Coasting Trade from the Foreign Trade, during the Official Year 1842-43.

Years	Exports		Imports		Total of Exports and Imports	
	Sea Customs	Land Customs	Sea Customs	Land Customs		
1821-22	2	16,32,965	2,42,150	17,19,176	61,301	99,235
1822-23	3	18,53,000	12,07,177	19,75,177	44,152	13,80,900
1823-24	4	17,12,595	9,605	18,22,101	64,306	99,563
1824-25	5	19,01,118	4,402	18,43,821	11,358,982	33,230
1825-26	6	18,53,358	15 9	19,36,823	2,96 9	1,69,12
1826-27	7	15,81,575	8,641	15,87,375	72,291	6,67,59
1827-28	8	15,76,644	8,211	15,96,955	5,90,63	8,61,51
1828-29	9	14,69,000	8,357	15,43,617	84,578	4,67,75
1829-30	10	14,62,000	9,357	17,17,133	87,343	61,812
1830-31	1	16,31,775	8,357	17,17,133	87,343	61,812
1831-32	2	14,46,317	8,235	15,28,929	22,440	98,899
1832-33	3	12,68,770	10,6	6,56,3	1,02,945	19,188
1833-34	4	15,58,851	9,259	16,51,11	3,325	12,84,44
1834-35	5	14,99,966	12,10	9,341	11,942	11,57,72
1835-36	6	14,18,666	10	8,156	39,497	2,303
1836-37	7	16,0,612	13	92,445	12,734	12,76,38
1837-38	8	17,07,770	2,9	83,40	25,216	12,42,60
1838-39	9	17,05,829	7,8	17,84,11	25,216	12,42,60
1839-40	10	13,31,179	14,9	70,446	14,545	14,52,91
1840-41	1	14,13,976	14,1	7,412	14,87,39	519

* Abstract showing the Amount of Exports from the Madras Territories to Foreign Countries by Sea and Land, distinguishing the Value of Merchandize from that of Treasure, during the Official Years 1840-41 and 1841-42.

Years	Exports by Sea			Exports by Land		
	Merchandize	Treasure	Total	Merchandize	Treasure	Total
1840-41	1,12,00,000	1,00,000	1,13,00,000	1,00,000	1,00,000	2,00,000
1841-42	1,12,00,000	1,00,000	1,13,00,000	1,00,000	1,00,000	2,00,000

Fort St. George 1st. May 1843.

No. 2. Statement of Exports and Imports of Merchandize and Treasure, distinguishing the Coasting Trade from the Foreign Trade, during the Official Year 1842-43.

Years	Exports			Imports			Total of Exports and Imports		
	Coasting Trade	Foreign Trade	Total	Coasting Trade	Foreign Trade	Total	Coasting Trade	Foreign Trade	Total
	Merchandize and Treasure			Merchandize and Treasure					
1829-30	1	72,899	8 4	5,36,217	78,262	10 11	4,20,440	13 6	7,32,962	11 8 5	4 8
1830-31	2	66,862	2 8	5,90,9	11 8	7,12,772	1 4	2,73,24	3 8	11,012	13 11	81 6 1
1831-32	3	68,522	4 "	5,372	" 11	73,994	4 11	55,169	6 "	5,096	3 "	1,40,4	10 5
1832-33	4	78,565	" 11	5,612	15 3	84,178	" 2	61	5 7	16,290	8 8	4,509	" 1
1833-34	5	76,976	11 4	6,254	13 11	83,231	12 3	151	11 8	15,142	12 11	1,98	12 11
1834-35	6	76,263	12 9	4,834	3 "	81,097	15 9	14,772	" 2	13,711	14 1	918	6 11
1835-36	7	82,265	14 9	4,860	9 9	87,125	8 6	16,473	2 11	14,617	3 1	4,263	2 10
1836-37	8	77,356	5 8	3,681	" 5	81,031	6 1	15,598	11 9	12,587	12	"	"
1837-38	9	73,910	11 4	3,171	9 1	77,082	3 5	17,190	" "	11,922	4 5	"	"
1838-39	10	73,152	9 8	3,423	15 1	76,581	8 9	4,829	3 "	14,088	3 7	6	9 3
1839-40	1	74,961	8 4	3,937	11 8	78,879	3 "	15,981	12 "	14,041	6 4	"	"

Fort St. George 1st May 1843.

No. 3. Statement of Exports and Imports of Merchandize and Treasure, distinguishing the Coasting Trade from the Foreign Trade, during the Official Year 1842-43.

Years	Exports			Imports			Total of Exports and Imports		
	Coasting Trade	Foreign Trade	Total	Coasting Trade	Foreign Trade	Total	Coasting Trade	Foreign Trade	Total
	Merchandize and Treasure			Merchandize and Treasure					
1829 ——— 30	68,938	7 8	5,47,02	8	74,454	11 8	4,07,02	9 11	10,922	9 1	11 8	5	4 8
1830 ——— 1	72,899	8 4	5,36,217		78,262	10 11	4,20,440	13 6	7,32,962	11	19	0	2 9
1831 ——— 2	66,862	2 8	5,90,9	11 8	72,772	1 4	2,73,24	3 8	11,012	13 11	81	6	1
1832 ——— 3	68,522	4 "	5,372	" 11	73,894	4 11	55,169	6 "	5,096	3 "	1,40,4	10	5
1833 ——— 4	78,565	" 11	5,612	15 3	84,178	" 2	61	5 7	16,290	8 8	4,509	"	1
1834 ——— 5	76,976	11 4	6,254	13 11	83,231	12 3	151	11 8	15,142	12 11	1,98	12	11
1835 ——— 6	76,263	12 9	4,834	3 "	81,097	15 9	14,772	" 2	13,711	14 1	918	6	11
1836 ——— 7	82,265	14 9	4,860	9 9	87,125	8 6	16,473	2 11	14,617	3 1	4,263	2	10
1837 ——— 8	77,356	5 8	3,681	" 5	81,031	6 1	15,598	11 9	12,587	12	"	"	
1838 ——— 9	73,910	11 4	3,171	9 1	77,082	3 5	17,190	" "	11,922	4 5	"	"	
1839 ——— 40	73,152	9 8	3,423	15 1	76,581	8 9	4,829	3 "	14,088	3 7	6	9	3
1840 ——— 1	74,961	8 4	3,937	11 8	78,879	3 "	15,981	12 "	14,041	6 4	"	"	

* Abstract showing the Amount of the Exports from the Madras Territories to Foreign Countries by Sea and Land, distinguishing the Value of Merchandize from that of Treasure, during the Official Years 1837-38, 1838-39, 1839-40, 1840-41 and 1841-42.

Years	Exports by Sea			Exports by Land		
	Merchandize	Treasure	Total	Merchandize	Treasure	Total
1837-38	1,12,00,000	1,00,000	1,13,00,000	1,00,000	1,00,000	2,00,000
1838-39	1,12,00,000	1,00,000	1,13,00,000	1,00,000	1,00,000	2,00,000
1839-40	1,12,00,000	1,00,000	1,13,00,000	1,00,000	1,00,000	2,00,000
1840-41	1,12,00,000	1,00,000	1,13,00,000	1,00,000	1,00,000	2,00,000
1841-42	1,12,00,000	1,00,000	1,13,00,000	1,00,000	1,00,000	2,00,000

* Temp. Examining Assistant to the Accountant General.

Fort St. George 1st May 1843.

No. 4. Statement of Exports and Imports of Merchandize and Treasure, distinguishing the Coasting Trade from the Foreign Trade, during the Official Year 1842-43.

Years	Exports			Imports			Total of Exports and Imports		
	Coasting Trade	Foreign Trade	Total	Coasting Trade	Foreign Trade	Total	Coasting Trade	Foreign Trade	Total
	Merchandize and Treasure			Merchandize and Treasure					
1829 ——— 30	68,938	7 8	5,47,02	8	74,454	11 8	4,07,02	9 11	10,922	9 1	11 8	5	4 8
1830 ——— 1	72,899	8 4	5,36,217		78,262	10 11	4,20,440	13 6	7,32,962	11	19	0	2 9
1831 ——— 2	66,862	2 8	5,90,9	11 8	72,772	1 4	2,73,24	3 8	11,012	13 11	81	6	1
1832 ——— 3	68,522	4 "	5,372	" 11	73,894	4 11	55,169	6 "	5,096	3 "	1,40,4	10	5
1833 ——— 4	78,565	" 11	5,612	15 3	84,178	" 2	61	5 7	16,290	8 8	4,509	"	1
1834 ——— 5	76,976	11 4	6,254	13 11	83,231	12 3	151	11 8	15,142	12 11	1,98	12	11
1835 ——— 6	76,263	12 9	4,834	3 "	81,097	15 9	14,772	" 2	13,711	14 1	918	6	11
1836 ——— 7	82,265	14 9	4,860	9 9	87,125	8 6	16,473	2 11	14,617	3 1	4,263	2	10
1837 ——— 8	77,356	5 8	3,681	" 5	81,031	6 1	15,598	11 9	12,587	12	"	"	
1838 ——— 9	73,910	11 4	3,171	9 1	77,082	3 5	17,190	" "	11,922	4 5	"	"	
1839 ——— 40	73,152	9 8	3,423	15 1	76,581	8 9	4,829	3 "	14,088	3 7	6	9	3
1840 ——— 1	74,961	8 4	3,937	11 8	78,879	3 "	15,981	12 "	14,041	6 4	"	"	

* Temp. Examining Assistant to the Accountant General.

The beneficial result of this survey, His Honor in Council remarks with satisfaction, is shewn, as well in the improvement of the public revenue and the facility with which it is realized as in the ameliorated condition of the Ryots. The latter is by far the more pleasing object of consideration and had it been gained at a sacrifice rather than accompanied by an augmentation of the Public receipt it would have been well purchased at such price. It is, I am instructed to observe, the necessary consequence of certainty, moderation, and quality, the three essential ingredients of a just assessment. The state of the districts now as compared with what it was before these operations commenced, cannot but attract the attention of the most casual observer. There is no reason to think that Lieutant Wingate or Mr. Vibart, has overcolored the picture, and several officers who have recently passed through this tract of country, and whose opinion the Honorable the Governor in Council has had an opportunity of learning have confirmed

confirmed the testimony now before Government. Such extraordinary improvement in the condition of the people, I am desired to intimate, reflects the highest credit on those from whom the measures which occasioned it originated, as well as on those who have been so successfully employed in carrying them into execution.

But Government, I am directed to observe, must not rest satisfied with having put matters in this satisfactory train, and then leave them to their own development. It cannot too strongly inculcate on its revenue officers the necessity of a constant and vigilant supervision, in order to perpetuate those beneficial effects which have been produced, and to prevent the Villages from again falling into the state of gross mismanagement which prevailed before the present survey was undertaken. No systems, however apparently perfect, can remain, as in practice, unless its operation be carefully watched, especially in a country like the Deckhan, where the lower classes are poor and ignorant, and have long been habituated to a dependance on a currupt and rapacious band of district and Village officers. The influence of the class for all purposes of evil is, it is trusted, happily destroyed

destroyed, and it should be the unceasing endeavour of every European Officer of Government to prevent its revival.

Printed copies of Lieutenant Wingate's and Mr. Vibart's letters, and of this reply, will be furnished to you by the Superintendent of the Government press, which you will be pleased to distribute amongst the collectorates &c. as per margin. It is of advantage that the success of all measures which may be tried and introduced in one, should be known in other parts of the country, as affording either examples for imitation, or beacons pointing out errors to be in future avoided. In the present instance, the good success of our measure is fortunately beyond a doubt.

Poona	4
Sholapoor	4
Nuggur	4
Nasik	2
Khandesh	4
Tanna	4
Ratnageeree	4
Surat	4
Broach	2
Ahmedabad	4
Kaira	4
	40
Revenue Survey or and Assistants in the Deckan	8
Revenue Commissioner	2
	50

I have &c.a

Bombay Castle, 11th March 1842.

(Signed) L. R. Reid
Chief Secretary to Govt.

(True Copies)
(Signed) L R Reid
Chief Secretary.

No. 169.

No. 34 Minute thereon 14th Feby

Ordered that a copy of the foregoing letter with the papers received therewith be transmitted to the Board of Revenue with reference to their letter dated the 16th August last No. 346.

1 - 2

Order thereon - Ordered to be recorded.

Read

Read the following letter.

3

From The Actg Chief Secy to Government

To

The President and Members of the Board of Revenue

Gentlemen,

With reference to the Extract of the Proceedings of your Board dated the 16th Ultimo No. 81, reporting the final delivery of all the Pagodas, hitherto under Circar management, in the District of Chingleput, to their respective Durmakurtahs - I am directed by the Most Honorable the Governor in Council to request, that

† No. 507 of 1843.

the accompanying Petition may be forwarded to the Collector, with instructions to enquire and report as early as possible, upon the circumstances set forth in it, for the information of Government, should it not be in the power of your Board to furnish the requisite information at once.

Fort St. George, 28th April 1843.

(Signed) I. F. Thomas
Actg Chief Secretary.

Ordered that the following letter be sent in reply.

3 - 4

To The Collr in the Zillah of Chingleput

To The Collector in the Zillah of Chingleput

Sir,

I am directed by the Board of Revenue to forward to you the accompanying Copy

f

Fort St. George 1st May 1843.-

No. 507 of 1843.

of a letter from Government under date 28th Ult. time with the Original Petition which accompanied it, and to request that you will cause an immediate enquiry to be made and report at your earliest convenience upon the Statements set forth, for the information of the Most Honorable the Governor in Council.-

Revenue Board Office
Fort St. George.
1st May 1843.

(Signed) E. C. Lovell
Acting Secretary

From
The Actg Chief Secy
to Government.

5

Read the following resolution.-

Extract from the Minutes of Consultation dated 28th April 1843.-

(Board's Proceedings 6th April)

The Most Honorable the Governor in Council grants special sanction for the charges reported in the foregoing Proceedings amounting in the aggregate to Rupees (63374-5-4) Sixty three thousand three hundred and seventy four Rupees five and Pie four.-

(Signed) T. T. Thomas
Actg Chief Secretary

Ordered that the following letter be sent in consequence.-

Fort St. George 1st May 1843.

To
The Acting Collector of
Tanjore.

Sir,

5-6

To the Acting Collr of Tanjore bdd 6th April 1843

With reference to your letter of the 24th March last No. 20, I am directed by the Board of Revenue to acquaint you that the Most Honorable the Governor in Council has been pleased to sanction the charges incurred on account of the Salary to the Potails of the several Villages in your District for Fusly 1251 amounting to Rupees 63374-5-4.-

Revenue Board Office
Fort Saint George
1st May 1843.

(Signed) E. C. Lovell
Acting Secretary.

Read the following letter.-

To The President and Members of the Board of Revenue.-

7

From John Orr Esqr
Accountant General.

Gentlemen,

I have the honor to transmit to you the accompanying General Statement of the Revenue Department for the past Fusly year 1251 A.D. 1841/42 which has been prepared with reference to the instructions conveyed in the General Letter from the Honorable the Court of Directors in the Revenue Department dated the 22d May 1818.-

I beg to bring to the notice of the Board that a partial alteration has been made in the Statement now transmitted, by entering in a separate Column all "refunds of charges" under their respective heads of Revenue, instead of deducting them from the charges as hitherto. This has been done in accordance with instructions from the Honorable Court of Directors, who in their Despatch under date 20th May 1835 have declared refunds of charges are not properly a diminution of charge, but should be looked upon in the light of extraordinary receipts.-

Fort Saint George
Accountant General's Office
25th April 1843.

(Signed) John Orr
Accountant General.

6727

General Statement of the Gross Collections, Charges and Net Revenue of the Presidency of Fort Saint George

Demand on account of Land Revenue.

Arrears.

	Old Balances antecedent to Fusly 1248.			Fusly 1248.			Fusly 1249.			Fusly 1250.			Fusly 1251.		
	1			2			3			4					
Revenue Permanently Settled. —															
1 Board of Revenue	"	"	"	"	"	"	"	"	"	"	"	"			
2 Superintendent of Stamps.	"	"	"	"	"	"	"	"	"	"	"	"			
3 Collector of Madras	67,077	4	10	6,173	8	11	7,575	4	5	12,589	"	1			
4 Collector of Sea Customs at Madras	"	"	"	"	"	"	"	"	"	"	"	"			
5 Canara	900	"	6	1,262	3	10	1,771	8	4	19,182	11	3			
6 Coimbatore	42,136	5	3	7,225	10	2	6,306	3	9	14,070	13	5			
7 Bellary	"	"	"	2	15	8	87,248	12	4	18,935	3	4			
8 Cuddapah	2,606	3	2	23,611	2	3	3,488	6	11	61,086	8	"			
9 Malabar Province	172	1	11	155	4	1	190	14	10	14,941	14	"			
10 Tanjore Dcy. 1 Tanjore	196,754	2	5	13,224	6	3	13,643	13	9	33,633	9	10			
2 Pagoda (Inhabitants of the Island of Nagoretittoo in Tanjore formerly [illegible] to the Carnatic)	22,997	13	5	1,850	9	3	1,993	8	11	2,281	12	6			
Revenue Permanently Settled —															
11 Zillah of Chingleput	12,574	15	2	4,668	6	"	6,475	8	"	128,252	13	8			
12 Ditto of Vizagapatam	397,383	9	9	534,384	15	11	376,675	6	"	573,259	7	9			
13 Ditto of Masulipatam	1,204,000	12	9	369,853	4	10	24,597	3	5	434,886	10	5			
14 Ditto of Guntoor Dcy. 1 Guntoor	3,68,948	10	11	512,532	15	6	445,931	"	7	471,013	13	8			
2 Paulnaud				199,832	4	"	23,991	5	10	170,381	13	"			
15 Ditto of Vizagapatam	9,860	4	1	19,810	12	3	107,301	3	"	384,576	6	7			
16 Ditto of Ganjam	124,356	5	"	343	7	6	2,440	7	1	33,346	3	3			
17 Ditto of Salem Dcy. 1 Salem	4,026	6	11												
2 Mullapauddy				"	"	"	2,628	4	3	3,311	14	10			
18 Ditto of Dindigul Dcy. 1 Dindigul	9,948	7	9												
2 Madura															
Carnatic —															
19 Nellore and Ongole															
20 N.n Div.n of Arcot Dcy. 1 Northern Division of Arcot															
2 Cangundy	492	14	5	43	7	4	29	12	1	240	13	3			
21 S.n Div.n of Arcot Dcy. 1 Southern Division of Arcot															
2 Cuddalore	67	10	2	"	6	6	"	"	"	6,138	8	7			
24 Total of Company's Districts.	57,63,714	"	5	16,94,475	11	3	12,98,188	11	6	24,29,630	1	6			
26 Gross Total Company's Rupees	72,19,910	9	1	17,98,717	8	1	15,22,497	7	9	32,97,040	8	4			

Fort St. George

1st May 1843.

...int George for the Fusly. year 1251 and Shewing also the Demand,

Collections, Remissions and Balance of the Land Revenue

D.		Total arrears.			Current Fusly 1251-			Total.			Balances antecedent to Fusly 1248.			Fusly 1248		
		5			6			7			8			9		
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	1	91,415	2	3	61,920	13	6	153,335	15	9	62,785	2	11	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
11	3	23,116	7	11	18,41,656	2	4	18,64,772	10	3	"	"	"	"	"	"
13	5	69,739	"	7	21,18,939	12	2	21,88,678	12	9	148	14	10	439	5	2
3	4	1,06,186	15	4	23,38,763	11	"	24,44,950	10	4	31,289	4	5	5,880	8	2
8	"	90,792	4	4	21,42,341	3	7	22,33,133	7	11	"	"	"	"	"	"
14	"	15,460	2	10	16,53,770	10	6	16,69,230	13	4	"	"	"	"	"	"
9	10	2,57,256	"	3	31,61,415	14	6	34,13,671	14	8	"	"	"	"	"	"
12	6	29,123	12	1	2,43,809	10	10	2,72,933	6	11	"	"	"	"	"	"
13	8	1,50,971	9	10	11,19,182	4	11	12,70,153	14	9	1157	4	7	842	11	"
7	9	13,81,703	7	5	17,63,864	11	10	36,45,568	3	3	"	"	"	"	"	"
10	5	22,69,837	15	5	9,47,194	"	4	32,17,031	15	9	"	"	"	"	"	"
13	8	5,09,326	8	8	12,25,458	7	7	63,23,785	"	3	"	"	"	"	"	"
13	"	4,03,565	10	11	12,68,686	10	2	16,72,252	5	1	285	1	8	86	7	2
6	7	63,044	10	10	9,82,848	6	1	16,18,893	"	11	"	"	"	"	"	"
3	3	40,656	8	9	17,92,076	3	1	13,32,732	11	10	"	"	"	"	"	"
14	10	15,788	10	10	6,06,117	4	6	6,21,906	15	4	"	"	"	"	"	"
13	3	806	15	1	48,681	4	7	49,388	3	8	"	"	"	"	"	"
8	7	6,206	9	3	49,258	15	4	64,465	8	7	"	"	"	"	"	"
1	6	1,11,85,998	8	7	23,36,886	2	9	34,51,884	11	4	9,9665	12	5	7,242	15	6
8	4	13,22,166	1	3	34,85,209	4	4	48,14,176	5	7	97,765	9	3	10,645	9	7

Remissions-

Arrears-

Fusly 1249.			Fusly 1250.			Total arrears			Current Fusly 1251-			Total.		
10			11			12			13			14.		
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	4	2	"	62,789	4	11	"	"	"	62,789	4	11
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	588	4	"	"	"	"	588	4	"
"	"	"	"	"	"	40,623	11	2	"	"	"	40,623	11	2
3,453	14	7	"	"	"	86,956	9	6	"	"	"	86,956	9	6
86,956	9	6	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	822	15	5	822	15	5
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	1999	15	7	"	"	"	1999	15	7
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	371	8	10	"	"	"	371	8	10
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
9,410	8	1	4	2	"	1,93,329	6	"	822	15	5	1,94,152	5	5
1,00,231	9	2	4	2	"	2,03,446	14	"	822	15	5	2,09,269	13	5

of that year for the three preceding years, and in the old

Particulars of Land Revenue-

Ordinary Arrears.-

	Old Balances.			Fusly 1248.			Fusly 1249.			Fusly 1250.			Total arrears.			Current Fusly 1251.			Total		
	15			16			17			18			19			20			21		
1	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
2	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
3	355	1	1	532	1	7	833	15	3	3,929	12	7	5,650	14	6	57,557	7	10	57,208	6	4
4	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
5	76	15	10	310	4	3	552	4	10	17,042	11	1	17,981	4	"	13,13,605	7	8	13,36,586	11	8
6	2,772	8	8	69	8	10	192	8	1	7,832	13	5	10,867	7	"	21,07,902	"	11	2,18,769	7	11
7	"	"	"	2	15	8	292	2	10	15,423	6	3	15,718	8	9	23,10,104	9	4	23,25,823	2	1
8	1	11	"	708	11	9	327	14	"	58,181	13	19	59,220	2	7	20,52,988	9	1	21,10,208	11	8
9	4	15	3	1	10	5	1	10	5	14,408	15	7	14,417	3	8	16,42,121	15	8	16,56,539	3	4
10	1,243	7	6	"	10	6	153	"	1	18,931	7	1	20,373	9	2	28,74,403	13	2	28,94,782	6	4
	11	8	9	"	"	"	"	"	"	269	2	6	280	11	3	20,57,728	3	3	20,60,008	14	6
11	471	"	7	11	14	3	157	9	1	118,531	14	11	1,19,166	6	10	7,25,264	10	3	8,44,431	1	1
12	1,300	"	3	24,725	4	9	27,443	9	8	2,14,703	10	8	2,68,172	9	4	13,54,093	7	1	16,22,266	"	5
13	167	15	5	1,112	6	2	5,312	"	2	18,0631	12	3	18,8729	2	"	3,99,339	1	10	5,88,068	3	10
14	50	1	11	2,167	1	1	7,062	9	2	16,685	12	4	25,955	8	6	7,24,018	5	"	7,49,973	13	6
15	263	2	1	14,823	12	2	352	4	6	1,35,000	4	2	1,50,438	6	11	11,97,865	"	4	13,48,303	7	3
16	104	4	8	1,533	11	"	18,185	1	7	27,657	1	11	2,97,380	3	2	5,38,419	5	6	8,35,799	8	8
17	1,148	12	1	164	6	1	190	3	7	29,479	1	7	30,972	7	4	17,69,714	6	1	17,91,686	13	5
18	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	60,2667	14	9	60,2667	14	9
	58	12	4	"	"	"	"	"	"	157	12	9	216	9	1	48,248	2	10	48,464	11	11
21	"	"	"	"	"	"	"	"	"	5,721	8	2	5,721	8	2	32,472	11	1	37,694	3	3
24	9,533	5	5	46,154	6	6	61,040	13	3	11,13,939	1	1	12,30,667	10	3	20,44,575	3	8	20,[illegible],182	13	11
26	18,556	12	3	47,095	3	10	7,2249	8	9	18,70,832	1	10	2,08,733	10	8	30,29,4279	8	2	32,38,013	2	10

5th May 1843

account antecedent to 1248.—

Gross Collections.

Extra Revenue	Total including Extra Revenue.	Extraordinary— Recoveries of Advances for Cultivation.	Recoveries of charges Collecting of Inquisitorial Zemindaries.	Interest on account of arrears unpaid.	Receipts on account of Courts Mauntaries, Sales of Land and Bills or gain by Exchange	Refunds of Revenue charges.	Profit and Loss.	Total Land Revenue.	Abkarry or exclusive sales of Spirituous Liquors. Collections within the Year.	Extra Revenue.	Interest Account.	Refunds of charges.	Total.
22	23	24	25	26	27	28	29	30	31	32	33	34	35
"	"	"	"	"	"	"	"	"	"	"	"	"	"

Fort St George

	Sundry Small Collections within the Presidency		Farms and Extra Revenue		Licenses Interest Accounts		Motor Spirits Total		Collections within the Presidency		Extra Revenue		Refunds of Charges		Total	Salt Duties Excise or Inland Town and Frontier Duty Collected within the Presidency		Extra Revenue		Refunds of Charges		Total Land Customs		Sea Customs Import and Export Duties		Collectors Fees received from Individuals		Extra Revenue		Refunds of charges		Total Sea Customs		Collections within the Presidency		Extra Revenue	
	36		37		38		39		40		41		42		43	44		45		46		47		48		49		50		51		52		53		54	
1	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
2	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
3	39039	9	1	23	11	10	"	"	39063	4	11	"	"	"	"	574555	5	1	"	"	"	67626	3	7	"	"	"	"	"	"	"	"	"	130617	15	3	"	"
4	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
5	20619	4	7	3	11	10	"	"	20623	"	6	12107	6	11	5	11	"	"	"	"	12113	3	11	296241	16	6	11	16	4	29673	4	2	246604	13	6	"	"
6	618	7	11	"	"	"	"	"	618	7	11	75762	4	1	"	"	"	"	"	"	75762	4	1	164817	10	4	38	12	3	165227	5	3	"	"	"	"	"	"
7	18709	6	5	6	4	5	"	"	18714	10	10	269342	2	"	107	3	10	"	"	"	269449	5	10	344576	"	7	15	13	6	344680	5	8	"	"	"	"	"	"
8	15123	4	1	3954	6	6	"	"	19077	10	7	137648	3	10	221	10	9	"	"	"	137869	15	7	230710	15	"	2071	13	4	233262	13	7	"	"	"	"	"	"
9	46086	14	3	10	"	"	"	"	46096	4	3	112585	13	2	60	7	6	"	"	"	112586	4	8	109986	10	"	"	"	"	110040	13	8	27549	12	4	"	"	"
10	24047	3	4	1	4	2	"	"	24048	7	6	36640	3	6	23	3	6	"	"	"	36663	11	10	31819	13	6	"	"	"	31368	9	3	38416	2	2	"	"	"
11	1596	6	9	"	"	"	"	"	1596	6	9	36248	8	8	"	"	"	"	1	11	1	36263	9	16398	2	9	11	3	9	16409	6	6	63264	6	1	"	"	"
12	13502	5	4	1	11	"	"	"	13502	7	3	10826	7	8	9	10	"	"	"	"	10836	1	8	537394	6	"	"	"	"	558510	2	"	"	"	"	"	"	"
13	6455	4	1	"	"	"	"	"	6455	4	1	39521	15	1	34	4	"	"	"	"	39556	3	1	94182	1	6	18	11	9	91413	15	11	13137	9	10	"	"	"
14	152	"	"	"	"	"	6	29	7613	7	1	38954	8	7	"	"	"	"	"	"	38964	8	7	62873	1	7	23	14	5	94238	7	3	7386	10	"	"	"	"
15	7601	10	4	"	"	"	"	"	7606	2	3	2362	2	10	"	"	"	"	"	"	2362	2	10	3457	7	9	10	7	6	62891	4	7	2978	7	3	"	"	"
16	2458	2	6	"	"	"	"	"	3850	1	1	"	"	"	"	"	"	"	"	"	3850	1	1	85813	13	4	15	"	"	345	11	4	"	"	"	"	"	"
17	6291	8	10	"	"	"	"	"	6291	8	10	"	"	"	"	"	"	"	"	"	6449	12	8	25753	10	6	5	9	8	85845	12	4	17575	9	7	136357	7	"
18	8066	1	"	"	"	"	"	"	8066	1	"	"	"	"	"	"	"	"	"	"	8066	1	"	19648	3	7	5	4	"	25771	10	6	6690	1	4	"	"	"
19	281	12	9	"	"	"	"	"	281	12	9	14682	13	8	3	"	"	"	"	"	14685	13	5	12907	12	11	46	15	9	162267	1	"	"	"	"	"	"	"
20	191	9	2	"	"	"	"	"	191	9	2	403	7	10	"	"	"	"	"	"	403	7	10	13042	"	6	1	14	10	77584	15	6	"	"	"	"	"	"
21	420	1	6	"	"	"	"	"	95	420	10	11	3328	12	3	7	10	11	"	"	3336	7	2	27405	3	6	9	"	"	27414	4	3	13954	14	5	"	"	"
22	2110	6	11	4001	2	8	"	"	60	1	"	215117	10	7	831586	3	1	4676	"	5	1	10	1	836262	14	7	27	3	5	2749809	7	3	1027443	4	4	3341	14	4
23	2633	7	5	4425	3	2	"	"	60	6	2	269361	4	11	104376	7	11	5467	2	5	1	11	1	104777	5	8	36	23	1	3691518	5	8	1094027	5	9	3341	14	4

	Salt Duties Extra Revenue		Refunds of Charges		Total Land Customs		Sea Customs Import and Export Duties		Collectors Fees received from Individuals		Extra Revenue		Refunds of charges		Total Sea Customs		Collections within the Presidency		Extra Revenue	
	45		46		47		48		49		50		51		52		53		54	
1	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
2	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
3	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
4	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
5	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
6	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
7	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
8	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
9	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
10	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
11	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
12	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
13	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
14	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
15	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
16	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
17	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
18	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
19	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
20	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
21	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
22	1	14	10	77584	15	6	"	"	"	"	"	"	"	"	"	"	"	"	"	"
23	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
24	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
25	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
26	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
27	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
28	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
29	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
30	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
31	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
32	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
33	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
34	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
35	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"

8th May 1843

Monopoly - Refunds of Charges 55	Recoveries of advances for the monopoly of Salt 56	Total 57	Collections within the Tmply 58	Extra Revenue 59	Tobacco Monopoly - Refunds of charges 60	Recoveries of advances for the purchase of Tobacco & monopoly 61	Total 62	Stamp Collections within the Tmply 63	Grand Total of Receipts 64
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	8,945 13 11	13,48,277 13 2
18 12 7	7,938 4 11	1,38,575 " 9	"	"	"	"	"	2,210 12 "	3,48,924 7 3
"	"	"	"	"	"	"	"	38,891 10 2	31,85,952 11 10
10 6 10	"	"	319,310 10 11	23,985 10 10	23 4 5	44 2 "	33344 6 6	3,14,402 7 9	16,850 3 "
"	"	"	"	"	"	3 12 5	1,63,886 5 8	27,2710 4 7	27,37,877 15 9
"	"	"	1,28,850 2 6	"	"	"	"	"	26,699 10 "
"	"	"	"	"	"	"	"	"	33,47,084 " 7
"	"	"	"	"	"	"	"	22,327 9 3	27,11,420 15 9
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	52,429 13 10	31,68,575 10 6
19 5 6	"	"	3,13,894 " 7	6,27,307 14 10	"	"	"	5,642 3 9	4,16,698 7 4
"	"	"	"	"	"	"	"	"	"
"	"	"	3,12,880 1 5	"	"	"	"	"	4,15,529 " 1
32 5 9	"	"	78,821 1 9	"	"	"	"	"	"
"	"	"	"	"	"	"	"	12,552 2 6	15,12,442 1 1
141 13 2	"	"	47,729 5 7	"	"	"	"	21,779 14 "	21,69,453 4 6
1 1 "	10,716 13 10	2,70,616 13 2	"	"	"	"	"	23,473 3 8	10,40,362 7 11
29 10 "	1006 4 "	2,62,161 7 7	"	"	"	"	"	7,023 15 4	11,82,765 12 9
2 152	595 4 "	30,425 14 10	"	"	"	"	"	"	1,49,362 2 9
"	"	"	"	"	"	"	"	29,769 12 "	17,00,074 5 6
"	"	2,880 " "	13,260 " 7	"	"	"	"	9,226 15 6	12,20,827 12 5
60 2 6	1,008 " "	2,63,702 12 10	"	"	"	"	"	17,384 5 11	21,67,084 12 9
"	"	"	"	"	"	"	"	"	14,111 " 7
"	"	"	"	"	"	"	"	3,050 5 6	7,13,211 14 11
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	21,600 8 10	13,52,213 13 7
"	"	"	2,49,079 2 3	"	"	"	"	"	"
"	"	"	"	"	"	"	"	13,985 1 "	2,64,995 " 8
38 12 2	6,500 2 11	5,31,772 4 "	"	"	"	"	"	2,655 11 1	2,51,328 13 12
"	"	"	2,03,200 " "	"	"	"	"	"	"
"	"	"	"	"	"	"	"	888 8 "	7,280 11 2
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	1,17,722 11 "
"	"	"	1,39,650 13 7	"	"	"	"	"	24,332 3 11
"	"	"	"	"	"	"	"	"	1,22,861 9 6
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	28,041 4 10
"	"	"	"	"	"	"	"	"	16,13,200 " "
"	"	"	"	"	"	"	"	"	2,500 " "
"	"	"	"	"	"	"	"	"	2,50,000 " "
"	"	"	"	"	"	"	"	"	8 " "
8 " "	570 " "	14,263 " 3	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"
229 15 1	24,652 11 9	2,29,650 13 3	9,07,143 12 2	22 4 5	47 14 5	1,97,200 12 2	11,44,420 11 2	34,7,734 14 4	30,26,12,153 3 9
4,82,212 1	26,673 5 2	4,06,886 11 9	9,07,143 13 2	22 " 5	47 14 5	1,97,200 12 2	11,44,420 11 2	4,73,944 7 7	4,71,12,702 1 6

6727

	63	64	65	66	67	68	69	70	71
	Datum und Nummer der Eintragung	Name, Stand und Wohnort des Erblassers	Letzte Anordnung	Datum und Art der Errichtung	Name und Wohnort des Erben	Name, Stand und Wohnort des Pflegers	Name und Wohnort des Testaments-Vollstreckers	Name und Wohnort des Vormundes	Bemerkungen
1	20½561 3 10	" " "	7½716 7 8	" " "	449 4 2	" " "	2½652 3 4	" " "	" " "
2	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
3	2824 13 9	16077 6 4	" " "	96 " 4	424 6 8	" " "	766 3 2	26 13 "	" " "
4	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
5	76136 14 9	16½436 10 1	" " "	" " "	37½5 8 5	" " "	" " "	" " "	" " "
6	65123 " 2	116192 4 9	3898 7 2	" " "	666 9 3	" " "	32365 10 6	" " "	1615105 10 10	8169 14 5
7	47637 3 2	1446122 11 1	6628 13 1	" " "	" " "	" " "	71486 13 7	" " "	1529140 14 7	4988 "
8	66186 5 2	129387 12 "	3345 1 8	" " "	" " "	" " "	12829 6 9	" " "	15940 4 4	4782 15 7
9	57261 14 10	172867 " 8	3972 3 "	" " "	" " "	" " "	27917 4 3	" " "	1691 2 9	4767 11 6
10	72242 11 4	206353 2 10	6072 13 8	" " "	840 " "	" " "	101619 7 "	" " "	4778 10 1	6769 11 2
	" " "	11632 " 9	294 " "	" " "	" " "	" " "	13574 6 "	" " "	" " "	" " "
11	44946 8 2	113093 15 1	3295 12 11	873 4 6	" " "	" " "	" " "	" " "	" " "	" " "
12	45937 7 "	66204 2 8	3163 8 "	9490 10 7	1796 2 1	2075 2 7	2792 12 9	3225 11 5		
13	37184 12 4	23897 12 8	1015 9 4	87 13 4	13366 8 3	2994 7 3	2909 8 4	2651 11 3		
	42582 1 8	16206 11 3	624 2 11	37 14 4	" 15 10	1937 14 1	2686 2 2			
14	" " "	1685 9 8	444 4 4	" " "	" " "	1435 13 1	301 3 11	" " "	" " "	
15	62744 " 2	34704 11 3	1172 8 6	" " "	17358 2 11	4327 13 7	4294 9 1			
16	32037 3 5	53933 15 2	1643 13 7	10332 " 7	7667 13 4	1675 15 6	5572 7 6			
17	66624 7 10	19486 15 5	4060 5 7	922 1 9	1935 7 2	7501 9 4	6294 5 11			
	" " "	420 " "	24 " "	" " "	" " "	" " "	" " "	" " "	" " "	
18	27473 11 6	68176 " 8	1793 11 2	218 " 8	33137 " 2	3048 12 7	" " "			
19	56258 5 8	10337 11 "	6971 11 11	25 8 11	40803 5 8	2935 8 5	6286 11 7			
20	33401 10 10	12197 11 2	4519 13 7	208 5 11	74842 7 3	2501 8 8	3992 11 10			
	" " "	1281 3 3	726 5 "	" " "	250 " "	" " "	" " "			
21	67457 1 8	11868 11 3	3996 1 11	13 10 11	29109 11 11	5732 4 11	9332 11 1			
	" " "	2303 11 2	100 " "	4 11 9	814 7 6	" " "	" " "			
22	38486 11 7	76305 11 3	2241 7 11	329 11 2	7903 " "	2842 12 9	7013 13 7			
23	33252 15 3	12986 1 10	3686 4 3	2731 13 11	54536 11 6	2842 12 9	7013 13 7			
24	93962 11 7	11664 13 3	47401 12 3	238 11 9	14991 6 11	9237 6 6	6471 1 10			
25	32352 8 6	68442 1 10	2242 1 3	352 10 11	35382 7 7	14435 6 8	2473 13 3			
26	12547 93 11	21476 09 16 1	7086 1 6	2738 4 5	76805 2 3	1465 05 12 2	9275 00 1			

Entered Lfd. Nos. 1 to 26

Remarks.

Page Two

1st May 1843

Gross charges.
Revenue -

Surgeons allowances	Revenue Pensions and charitable allowances- Compensation in lieu of resumed Sandy offices and privileges-	Pensions and charitable allowances chargeable in the Revenues	Pagoda and Mosque allowances in lieu of resumed Sandy and privileges	Pagoda and Mosque allowances	Total-	Total Ordinary-	Advances for Cultivation	Advances for charges Collections of sequestered Immoveables	Extraordinary- Charges Compn. Plantations Purchase of Equip and Rents or Lap by Lunatics	Repmt of Revenue	Expenses on account of the Imp to Extraordinary-	Total	Total Land Revenue Charges-
72	73	74	75	76	77	78	79	80	81	82	83	84	85	86
" " "	" " "	" " "	" " "	" " "	" " "	29,837 9 "							29,837 9 "
" " "	" " "	" " "	" " "	" " "	" " "	" " "							" " "
" " "	25,628 2 5	12,793 14 5	9,929 14 "	" " "	48,351 14 10	68,856 10 1							68,856 10 1
" " "	" " "	" " "	" " "	" " "	" " "	" " "							" " "
" " "	" " "	" " "	" " "	" " "	" " "	" " "						1,662 7 2	1,662 7 2
2,14 " "	21,603 9 "	977 13 3	1,27,552 6 "	3832 6 3	1,53,966 2 6	4,23,825 13 "							4,35,188 4 2
" " "	" " "	" " "	" " "	" " "	" " "	" " "							" " "
2,14 " "	21,603 9 "	977 13 3	1,27,552 6 "	3832 6 3	1,53,966 2 6	4,23,825 13 "							4,23,825 13 "
2,14 7 4	2,114 1 5	" " "	51,915 11 9	" " "	57,029 13 2	29,392 15 11							29,392 15 11
6,462 4 10	32,553 " 3	5,710 " 5	18,064 6 11	399 " "	56,726 7 7	3,47,917 5 9							3,47,917 5 9
420 " "	56,310 13 6	3,990 6 7	30,669 2 11	1,593 15 2	92,464 6 2	3,14,223 11 6							3,14,223 11 6
6,318 2 5	2,64,053 1 5	" " "	3,314 5 "	" " "	2,67,367 6 5	5,10,929 2 10							5,10,929 2 10
4,211 10 3	6,811 9 8	13,322 15 10	6,468 " "	14,1037 9 6	1,66,640 3 "	5,69,518 8 4							5,69,518 8 4
" " "	" " "	21 11 8	" " "	6,601 8 "	6,623 3 8	32,123 10 5							32,123 10 5
840 " 6	3,268 6 3	3,139 11 7	37,205 12 6	32 12 2	43,646 10 6	2,63,681 8 "							2,63,681 8 "
443 10 1	15,258 11 9	164 3 10	3,528 14 5	173 4 2	19,115 2 2	1,67,173 15 10							1,67,173 15 10
311 13 "	1,546 " "	1,022 " 9	" " "	576 5 4	3,144 6 1	84,312 10 7							84,312 10 7
417 8 9	3,850 " "	806 1 "	" " "	264 1 "	4,910 2 "	71,983 9 "							71,983 9 "
" " "	537 2 8	" " "	" " "	365 11 "	902 13 8	15,270 2 8							15,270 2 8
926 1 "	4,147 " 8	" " "	80 8 "	2,074 3 9	6,301 12 5	1,31,921 8 11							1,31,921 8 11
4,329 9 4	19,625 6 4	" " "	1,844 14 10	1,600 4 4	23,070 9 6	1,60,263 7 11							1,60,263 7 11
2,010 12 10	406 " "	761 13 6	57,979 12 9	4,484 12 4	63,632 6 7	2,77,576 8 4							2,77,576 8 4
" " "	" " "	60 " "	" " "	" " "	60 " "	804 " "							804 " "
" " "	2,520 " "	" " "	" " "	16,413 7 5	18,933 7 5	69,035 " 5							69,035 " 5
588 " "	16,286 4 11	5,221 12 4	" " "	43,574 1 3	65,022 2 6	2,14,557 7 3							2,14,557 7 3
763 13 4	13,079 14 3	11,092 3 5	" " "	7,315 10 4	31,437 12 "	3,07,498 9 "							3,07,498 9 "
462 " 10	25,374 13 3	35,127 3 7	29,910 1 2	" " "	90,412 2 "	3,52,011 " 5							3,52,011 " 5
" " "	" " "	" " "	" " "	" " "	" " "	1,603 9 8						200 " "	1,803 9 8
18,71 14 11	1,19,52 4 3	2253 13 11	" " "	6,072 15 5	1,27,077 1 7	4,67,021 12 "	200 " "	" " "	" " "				4,67,221 12 "
" " "	192 8 "	" " "	" " "	3,349 8 "	3,542 " "	6,485 4 5					208 9 9	" " "	1,308 9 9
312 14 8	2,920 11 6	5,733 3 4	58,298 13 7	" " "	54,982 15 6	2,60,314 5 7	1,000 " "	" " "	" " "				3,60,314 5 7
3 15 11	1,072 12 11	1,156 15 4	1,74,828 1 5	" " "	1,57,067 13 8	4,42,520 9 10							4,42,520 9 10
29,927 " 4	4,58,888 6 8	42,700 12 10	3,48,453 13 1	1,82,423 1 5	10,32,466 2 "	4,22,884 3 11	219 3 98	7 3	15,878 6 9	1,486 11 4	18,827 9 7	19,884 7 5	20,60,7 2 3,26,252 1 6	4,48,136 5 6
3,718 11 7	1,82,221 15 9	65,445 6 11	2,60,037 " 2	1,16,268 6 "	6,21,472 12 10	2,67,497 15 10								
33,635 11 11	6,32,110 6 5	1,08,146 3 9	6,08,490 13 3	2,98,691 7 5	16,54,438 14 10	6,82,582 3 9	360 804 3 3	87,917 11 4	2,222 11 6	64,790 2 3	33,231 13 9	2,00,60,7 2	5,03,027 " 8	6,45,645 5

Fort St. George

Abkary or exclusive sales of Spirituous Liquors. | Sundry small Farms and Farmers. | Arrack. | Toddy or Sayer or Land

	Commission to the Collectors &c.	Hoozoor and District Establishments	Sales: wared.	Extra Charges	Total.	Commission to the Collectors &c.	Hoozoor and District Establishments	Sales: wared.	Extra charges	Total	Commission to the Collectors &c.	Hoozoor and District Establishments	Sales: wared.	Extra Charges &c.	Total.	Commission to the Collectors &c.	Hoozoor and District Establishments	Sales: wared.
	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104
1	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
2	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
3	17322 14 8	15780 8 10	35 1 6	14651 2 11	77069 11 11	390 " 5	3870 8 "	6 " "	4257 10 10	18524 3 3	" " "	" " "	" " "	" " "	" " "	19975 11 2	46536 1 1	243 3 2
4	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
5	" " "	" " "	" " "	" " "	" " "	532 9 10	" " "	" " "	3106 4 9	8638 14 7	" " "	" " "	" " "	" " "	" " "	38402 4 "	35002 2 11	636 10 10
6	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	7919 7 6	729 15 "
7	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	23800 12 11	2323 7 6
8	" " "	" " "	" " "	323 2 8	323 2 8	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	204 9 3	204 9 3	" " "	15567 " 11	1477 1 9
9	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	3236 11 10	3236 11 10	" " "	" " "	" " "	" " "	" " "	" " "	12684 7 11	345 2 7
10	536 6 "	" " "	" " "	" " "	536 6 "	" " "	" " "	" " "	" " "	" " "	" " "	312 " 2	" " "	484 5 6	796 5 8	3403 7 4	22346 8 "	810 2 3
	112 11 8	" " "	" " "	" " "	112 11 8	" " "	" " "	" " "	" " "	" " "	" " "	29 12 "	" " "	" " "	29 12 "	199 4 6	1065 " "	93 " "
11	" " "	" " "	" " "	190 7 2	190 7 2	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	7491 3 10	322 4 "
12	" " "	" " "	" " "	12 " "	12 " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	11960 " 11	11960 " 11	" " "	" " "	11932 10 11	438 6 5
13	" " "	1920 12 11	24 11 4	659 4 11	1704 13 2	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	20563 10 1	732 12 2
	" " "	312 " "	12 " "	24 5 7	348 5 7	" " "	" " "	" " "	" " "	" " "	2765 " 11	126 " "	4191 4 "	7082 4 11	" " "	" " "	46261 5 1	572 13 10
14											" " "	" " "	" " "	3249 11 2	" " "	" " "		
											" " "	" " "	" " "	3045 11 2	204 " "	" " "	11838 " "	1278 " "
15	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	86901 3 8	1436 " "
16	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	69192 6 8	936 " "
	108 3 4	" " "	" " "	" " "	108 3 4	" " "	" " "	" " "	" " "	" " "	" " "	144 " "	" " "	" " "	" " "	" " "	19553 1 9	609 1 4
17											" " "	" " "	" " "	11452 4 6	10590 6 3	322 6 6		
											" " "	138 1 9	" " "	" " "	" " "	" " "		
											" " "	" " "	" " "	" " "	" " "	" " "		
											" " "	" " "	" " "	" " "	726 9 "	5208 2 6	314 5 6	
18	94 " "	" " "	" " "	" " "	94 " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	8691 15 1	423 10 "
	274 3 "	" " "	" " "	" " "	274 3 "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	11483 " "	" " "	" " "		
											" " "	" " "	" " "	" " "	" " "	" " "		
											" " "	" " "	" " "	" " "	" " "	" " "		
19	157 " "	538 " "	" " "	" " "	695 " "	" " "	" " "	" " "	" " "	" " "	" " "	160 2 "	" " "	" " "	716 10 "	" " "	17192 14 "	889 9 1
											" " "	160 2 "	" " "	" " "	" " "	" " "	19186 " 4	712 8 "
											" " "	" " "	" " "	" " "	" " "	" " "		
20											" " "	" " "	" " "	" " "	" " "	" " "	1652 6 9	66 " "
	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	18408 13 3	708 " "
											" " "	" " "	" " "	" " "	" " "	" " "		
21											" " "	" " "	" " "	" " "	" " "	" " "	2099 2 11	84 " "
	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	8173 13 2	519 4 11
											" " "	" " "	" " "	" " "	" " "	" " "		
22											" " "	" " "	" " "	" " "	" " "	" " "	12489 3 3	372 " "
											" " "	" " "	" " "	" " "	" " "	" " "		
23											" " "	" " "	" " "	" " "	" " "	" " "		
									20 " 7	2087 " 7	" " "	" " "	" " "	" " "	" " "	" " "		
24	18174 2 8	16213 5 9	71 12 10	45340 7 2	84299 13 6	390 " 5	4403 1 10	6 " "	25600 11 5	32399 13 8	679 13 11	5954 12 1	330 " "	27292 8 2	34057 2 2	24627 6 5	254730 3 5	11067 6 3
	" " "	" " "	" " "	" " "	361 1 "	" " "	" " "	" " "	2087 " 7	2087 " 7	" " "	" " "	" " "	" " "	120 2 "	2100 10 "	63720 3 1	3532 8 "
25	18699 4 8	16749 5 9	71 12 10	45340 7 3	84660 14 6	390 " 5	4403 1 10	6 " "	27687 12 "	32486 14 3	679 13 11	5954 12 1	330 " "	27292 8 2	34217 4 2	26827 " 5	332166 6 6	14619 14 3

5th May 1843.-

Sea Customs-

Duties. Extra Charges	Draw-back	Total.	Commission to the Collectors &c.-	Wharfage and District Establishments.	Sales waved	Extra Charges	Draw-back.	Total
105	106	107	108	109	110	111	112	113
" " " " " " " "	" " " " " " " "	" " " " " " " "	" " " " " " " "	" " " " " " " "	" " " " " " " "	" " " " " " " "	" " " " " " " "	" " " " " " " "
" " " " " " " "	" " " " " " " "	" " " " " " " "	" " " " " " " "	" " " " " " " "	" " " " " " " "	" " " " " " " "	" " " " " " " "	" " " " " " " "
1198 " 6	28687 5 10	11 35482 8 10	" " "	" " "	135 14 10	4431 3 4	41776 13 2	131870 5 3
" " " "	" " " "	" " " "	62537 1 7	22989 4 4		1003 15 1	162685 14 5	152201 9 1
521 4 5	9100 7 2	40170 9 4	" " "	18217 2 7	394 9 "	" " "	" " "	" " "
" " " "	" " " "	" " " "	" " "	" " "	" " "	" " "	" " "	" " "
" " " "	" " " "	8649 6 6	" " "	" " "	" " "	" " "	" " "	" " "
" " " "	" " " "	26124 4 4	" " "	" " "	" " "	" " "	" " "	" " "
7000 " "	" " " "	23644 2 8	" " "	21706 9 7	671 2 "	759 10 1	49197 15 5	72178 5 3
314 3 3	24583 " 5	37926 14 2	" " "	3910 " 5	97 6 2	66 9 "	" " "	4290 5 1
20 7 9	9691 1 10	34271 11 2	216 5 6	" " "	84 " "	591 " "	116 1 6	4044 11 6
" " "	" " " "	1297 4 6	487 13 "	2766 " "	" " "	" " "	" " "	" " "
72 1 11	226 5 9	8111 15 6	" " "	" " "	171 9 9	38 1 10	" " "	3944 11 7
272 " "	30739 4	18763 10 8	" " "	3735 " "	126 " "	3 " "	" " "	2370 " "
810 "	43876 5	25892 6 8	" " "	2281 " "	24 " "	19 5 9	" " "	623 5 9
19 5 "	" " "	12218 1 11	" " "	480 " "	" " "	" " "	" " "	" " "
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	1884 7 "
" " "	" " "	" " "	" " "	1680 7 "	24 " "	180 " "	" " "	1698 13 4
" " "	63771	14504 7 9	" " "	1571 13 4	27 " "	" " "	" " "	" " "
" " "	" " "	6526 6 8	" " "	" " "	" " "	" " "	" " "	" " "
23 10 "	" " "	19508 3 6	" " "	" " "	" " "	" " "	" " "	" " "
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
39 6 6	" " "	6088 7 6	" " "	" " "	" " "	" " "	" " "	191 5 "
87 12 "	8405 8 1	17092 11 2	37 8 "	1599 8 "	42 " "	31 5 "	" " "	2343 5 "
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
36 13 "	" " "	13835 14 1	49 1 "	2216 " "	78 " "	4 " "	" " "	" " "
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
69 1 10	" " "	19457 10 2	" " "	" " "	" " "	" " "	" " "	" " "
" " "	" " "	1718 6 9	" " "	" " "	" " "	" " "	" " "	" " "
8 12 "	12869 10 3	32195 3 6	" " "	3457 8 "	64 12 3	364 12 "	4 " "	3887 " 3
2 4 "	" " "	2185 6 11	" " "	" " "	" " "	" " "	" " "	" " "
8 14 6	" " "	8702 " 7	" " "	2016 " "	72 5 "	10 10 "	265 14 5	2354 13 5
49 8 6	4790 2 8	17701 3 11						
9422 5 4	313315 3 11	662230 9 4	63241 4 1	82754 13 3	1960 6 "	7457 9 1	253676 12 6	418790 12 11
250 11 10	26320 10 3	157951 5	569 "	5635 "	172 5 "	103 " "	2516 6	11241 5
9672 5 4	339635 14 2	820181 14 5	63327 13 1	88576 5 3	1852 11 "	7602 12 1	253942 10 11	415212 4 4

Fort St. George

Salt Monopoly.

	Commission to the Collectors &c.			Boozoor and District Establishments			Salaries awarded.			Extra Charges			Salt Manufacturers Share			Salt Compensations			Advances for the Monopoly of Salt.			Totals		
	114			115			116			117			118			119			120			121		
1	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
2	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
3	4421	10	5	5045	14	6	5	12	5	13729	7	6	25329	4	"	2381	15	"	7728	12	"	58642	"	10
4	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
5	"	"	"	12786	"	3	403	7	4	43048	5	1	"	"	"	"	"	"	"	"	"	"	"	"
6	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	61238	7	8
7	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
8	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
9	"	"	"	5064	15	9	155	2	2	88194	7	2	"	"	"	237	"	6	"	"	"	93651	9	7
10	3453	"	2	11565	7	4	216	"	3	334	3	9	29303	13	8	"	"	"	"	"	"	44873	4	2
	572	13	4	1476	"	"	42	"	"	113	4	8	7535	3	7	"	"	"	"	"	"	9739	5	7
11	"	"	"	12243	"	3	376	8	"	11386	5	10	82713	12	10	4791	1	3	"	"	"	111570	12	7
12	"	"	"	7249	"	4	267	6	5	10583	2	4	17683	5	3	"	"	"	9350	"	"	15132	14	4
13	"	"	"	5523	4	9	96	"	"	2328	9	4	895	14	"	"	"	"	1006	4	"	9852	"	1
14	"	"	"	11685	15	6	243	10	1	2648	1	4	17897	10	11	155	"	"	1605	7	1	34235	12	11
15	"	"	"	3989	13	3	151	8	"	1366	1	11	5379	1	1	"	"	"	2450	"	"	13326	8	3
16	"	"	"	4082	5	9	44	8	"	1027	12	1	6320	8	11	69	"	"	907	"	"	13461	2	9
17	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
18	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
19	2901	15	"	2925	11	3	120	"	3	11370	6	5	41205	6	5	1138	12	"	1[illegible]	"	"	86[illegible]	1	9
20	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
21	"	"	"	1114	5	10	24	"	"	1266	9	9	2778	15	11	"	"	"	272	"	"	4315	12	6
22																								
23																								
24	8448	2	11	81826	14	11	2025	14	8	179876	3	9	195837	10	2	7634	"	9	23312	7	1	498967	6	3
26	12705	6	11	136603	11	1	4184	13	11	2002260	6	0	3234314	11	11	33038	15	11	32033	[illegible]	[illegible]	7463141	15	10

1st May 1843

Tobacco Monopoly

Commission to the Collectors &c.	Warrants and Establishments	Salaries ordered	Extra Charges	Purchase of Tobacco.	Advances for the purchase of Tobacco on account of the monopoly	Total	Stamp Charges	Grand Total of Disbursements
122	123	124	125	126	127	128	129	130
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	29,879 3 "
" " "	" " "	" " "	" " "	" " "	" " "	" " "	28735 5 4	28735 5 4
" " "	" " "	" " "	" " "	" " "	" " "	" " "	1441 8 2	57,963 8 1
" " "	" " "	" " "	" " "	" " "	" " "	" " "	124 14 2	13,995 3 5
" " "	" " "	" " "	" " "	" " "	" " "	" " "	2013 2 8	84,899 7 10
" " "	7139 1 "	227 13 8	4,897 13 5	75,217 123	26,666 " "	114,148 8 4	686 " "	4,243 12 3
" " "	8,262 7 11	109 8 "	13,980 5 8	" " "	128,165 1 1	150,517 6 8	1316 15 10	44,793 8 2
" " "	" " "	" " "	" " "	" " "	" " "	" " "	1052 1 5	31,565 11 3
" " "	9,204 12 8	31 2 4	12,991 2 10	107,038 9 5	" " "	129,265 11 3	2762 15 6	81,283 9 3
" " "	" " "	" " "	" " "	" " "	" " "	" " "	4067 5 3	119,696 8 6
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	49231 8 8
" " "	" " "	" " "	" " "	" " "	" " "	" " "	964 6 4	39,079 14 8
" " "	" " "	" " "	" " "	" " "	" " "	" " "	1061 7 2	33,988 11 6
" " "	" " "	" " "	" " "	" " "	" " "	" " "	1601 9 5	133,674 12 10
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Fort St. George

Appendix to the Daily Statement of 1857 intended to shew in Abstract the whole of the Money transactions of the

	Balance of Cash at the beginning of the year.			Grand Total of Revenue Receipts.			Deposits			Judicial Receipts paid into the Revenue Treasuries.			Remittances and Transfers between Collectors			Receipts paying through Collectors accounts into the head of General Books			Grand Total of the Receipts side of the accounts of the different Treasuries		
Board of Revenue	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	298,379	3	"	298,379	3	"
Superintendent of Stamps	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	23,735	5	4	23,735	5	4
Collector of Madras	29,654	4	5	134,877	13	2	4,710	8	"	"	"	"	2,283	15	5	315,224	5	2	17,72,757	3	3
Do of Sea Customs	7,507	9	2	348,924	7	3	"	"	"	"	"	"	290	5	"	7,039	6	1	4,27,761	11	6
Canara	4,75,820	8	2	31,85,954	11	10	21,970	4	7	22,791	4	8	28,974	10	1	4,58,507	6	9	43,89,024	14	1
Coimbatore	3,97,446	10	9	27,37,877	15	9	61,792	7	6	9,162	2	4	19,139	4	1	161,985	8	4	33,87,404	4	9
Bellary	8,27,352	14	4	33,47,084	"	7	26,999	15	"	12841	"	11	29,108	8	10	96,944	13	"	42,31,331	4	8
Cuddapah	8,35,241	10	2	27,11,420	15	9	9,37,919	8	11	21,772	7	2	13,131	9	4	96,630	7	11	46,16,116	11	3
Malabar Province	7,11,374	6	8	31,68,575	10	6	111291	11	8	19,508	12	7	2,19,201	11	7	2,23,182	5	4	64,74,184	10	4
Tanjore Do	13,49,616	3	9	45,82,375	2	4	3,73,661	15	6	19891	8	2	16,008	3	8	14,57,294	14	8	64,37,282	15	7
Vellah of Chingleput	105,699	6	8	15,12,442	1	1	10,6120	11	1	7125	1	1	15518	5	7	66,152	13	4	18,13,058	9	7
Do of Pazhaiyanoor	79,214	1	10	21,69,453	11	6	632,906	15	4	11487	2	"	22286	11	11	1,21,040	"	8	28,36,388	11	3
Do of Masulipatam	76,057	7	2	10,42,362	7	11	4,25,204	4	8	7,649	10	1	37,670	12	9	976,246	15	1	13,63,191	9	8
Do of Guntoor Dist	1,26,418	"	10	13,52,127	15	6	9,38,311	3	6	4,010	4	7	29,508	10	9	135,654	11	6	25,26,830	14	6
Do of Vizagapatam	5,32,871	1	8	17,00,074	5	6	56,680	1	5	8392	4	8	29,795	7	9	3,19,504	15	1	26,47,220	3	10
Do of Ganjam	2,64,417	14	1	13,20,827	12	5	27,194	14	9	3904	6	1	2,434	2	2	122,986	2	8	18,93,765	4	2
Do of Salem Dist	7,93,564	15	3	21,68,224	11	4	95,666	2	10	10,766	14	"	9,765	15	2	54,128	3	3	31,02,114	13	10
Do of Dindigul Do	2,75,267	15	10	25,81,425	11	6	3,89,968	11	11	13934	10	8	2,38,313	6	6	75,692	1	10	34,34,637	10	3
Nellore & Angole	140,875	7	6	26,61,905	"	8	1,30,058	1	0	14,797	7	2	11044	12	9	112,189	12	6	30,63,370	8	7
Northern Division of Arcot Dist	8,33,373	9	5	24,64,136	9	"	63,279	5	2	10,165	8	"	11,496	4	11	206,580	10	3	35,99,031	14	9
Southern Division of Arcot Dist	6,45,527	5	7	25,66,285	4	6	1,23,657	10	8	7,978	9	11	21,312	"	11	1,84,643	12	1	35,49,371	11	5
Tinchinopoly	4,47,347	5	"	15,83,347	7	1	1,24,662	8	6	11,781	10	3	1,97,701	8	1	1,29,891	12	9	24,94,632	8	8
Tinnevelly	4,07,455	4	1	27,27,646	2	4	1,67,119	7	5	6,164	4	7	26,446	1	6	83,708	7	"	34,17,939	10	11
Total Company's Rupees	90,62,124	6	10	57,10,700	1	6	60,19,577	12	5	2,24,172	"	11	993,732	7	6	37,84,781	1	3	66,85,037	4	5

1st May 1843

Several Revenue Treasuries within the period of that year—

	Grand Total of Revenue Disbursements			Deficit &			Intimate Charges due from to Revenue Treasuries			Remittances and Transfers between Collectors			Disbursements by the Revenue Treasurers and on account of			Balance of Cash in the several Treasuries at the end of the year			Grand Total of payments & the accounts to different Treasuries		
Board of Revenue	295379	3	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	295379	3	"
Superintendent of Stamps	28735	6	4	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	28735	6	4
Collector of Madras	579063	8	1	"	"	"	"	"	"	"	"	"	"	"	"	27488	9	4	1772751	8	5
Dr of Sea Customs	131995	3	5	53973	6	"	"	"	"	5778	2	6	1183449	5	6	7964	6	7	427761	11	6
Canara	843899	7	10	"	"	"	"	"	"	328	14	"	25742	13	6	57859	4	11	439026	14	5
Coimbatore	483243	12	3	24789	3	4	24296	10	8	6263	4	11	253674	10	6	362651	13	"	3387404	"	8
Bellary	445993	5	2	157084	9	"	59102	8	11	24332	9	4	292342	11	3	81222	15	11	1031331	4	7
Cuddapah	341665	11	3	24434	3	10	134556	4	8	13133	2	9	260726	13	6	99617	15	3	461146	4	8
Malabar Province	889083	9	3	257536	15	11	171211	13	10	37583	"	10	2271563	12	2	673385	11	8	4474164	4	8
Tanjore Dcm	762928	1	1	131513	1	6	375238	6	7	55779	9	10	2365181	13	6	108518	11	"	6437252	1	7
Pollilah of Chingleput	398079	14	8	752203	10	11	158484	15	1	29657	6	6	356049	13	"	76097	13	6	1513955	1	7
Do of Rajahmundry	334988	11	6	106710	1	"	65155	11	1	13559	15	"	114782	13	6	143293	3	9	2836388	1	7
Do of Masulipatam	133674	12	10	419257	13	9	125428	9	8	1799	11	14	189655	13	7	89153	7	5	1863191	1	7
Do of Guntoor Dcm	158796	12	11	408583	4	"	227239	4	7	25579	7	8	2750211	15	2	92291	7	5	2585830	1	7
Do of Vizagapatam	176122	3	7	935546	7	11	104585	"	8	18246	14	"	1280611	11	7	413625	"	7	2647320	1	7
Do of Ganjam	219744	6	11	38787	5	3	109945	"	5	15157	13	4	1579623	15	2	279488	10	4	1893765	1	7
Do of Salem Dcm	31068	"	5	2044003	7	4	46590	9	"	5759	10	8	1156141	7	11	293264	14	"	3132116	1	7
Do of Dindigul Dcm	447066	9	3	68319	4	8	9629	8	4	11149	9	11	228758	11	7	149903	1	4	2534597	1	7
Nellore & Angole	439653	10	10	2064963	7	10	122330	13	10	17321	11	7	2225233	13	8	266090	8	7	3063870	1	7
Northern Division of Arcot Dcm	407615	"	5	139250	"	6	105857	6	2	3969	12	4	2107459	3	2	765599	12	5	3599131	1	7
Southern Division of Arcot Dcm	685279	4	1	743114	15	9	27693	3	7	26366	11	11	2463613	2	8	62396	3	8	3549371	1	7
Trichinopoly	271378	3	8	1314417	12	7	105790	10	9	24703	14	7	1922393	11	"	366280	8	9	2494632	1	7
Tinnevelly	509841	12	2	102633	4	3	21330	10	4	18772	1	1	1526213	8	"	56942	15	4	3417939	1	7
Total Company's Rupees	9972386	12	6	5364053	2	6	2703621	9	2	1149320	1	4	39272490	"	4	6523809	4	7	66195457		

Fort Saint George Accountant Generals Office 25th April 1843 Errors Excepted (Signed) John Orr Accountant General

6728 Fort St. George 5th May 1843.

Order thereon.

(7·8)

Ordered to be brought forward at a future Meeting.—

Read the following letter.—

To E. C. Lovell Esqre

Acting Secretary to the

Board of Revenue.

Fort Saint George

Sir,

(9)

From C. B. Smalley Esqre Pera 1. Acting Collector of Vizagapatam.

In reply to the Extract from the Board's

6729. Fort St. George 1st. May 1843.—

Board's Proceedings of the 10th. Instant. I beg to state that it will be observed from the Enclosures forwarded with Mr. Arbuthnot's letter of the 3rd. December 1841 that the entire number of houses on the land included in the Sepoy Lines was 46. independent of 102 huts of various construction and composed of different materials. The latter were estimated by the Surveyor to have been worth Rupees 62-.-.- but this was apparently an under valuation.—

2. Assuming these huts to have been worth Rupees 102-.-.- and taking the value of the more substantial houses @ 3 Rupees each or Rupees 138-.-.- the gross value of the whole would be Rupees 240-.-.- The owners are generally Fishermen and in poor circumstances.—

3. This is as near an approximation to the true value as can be made at this distant period, and if sanction for a disburse- ment not exceeding this amount be given I will be glad to distribute the amount to each claimant in such proportions as may seem fair. without authority first obtained & scrutiny into

into the circumstances of each claimant and the probable value of his house would occupy much time and might in the end lead to disappointment. —

Vizagapatam
Collectors Cutcherry
21st. April 1843

Signed P. B. Smollett
Acting Collector. —

Ordered that the foregoing letter and the previous correspondence on the subject be submitted with the following address. —

To

The Acting Chief Secretary to Government

Sir

1. I am directed by the Board of Revenue to forward for the consideration and orders of the Most Honorable the Governor in Council the accompanying correspondence with the Acting Collector of Vizagapatam regarding the claims to compensation of certain Native Fishermen &c. who have been ejected from a piece of ground which was urgently required to enlarge the Military lines at that Station and recommending for state reasons that the sums of Rs 240 be placed at the disposal of that Officer to be distributed to each claimant in such proportion as may seem to him fair, as compensation for the loss sustained by them respectively the final decision of which must rest with the special sanction of Government. —

From the Collector of Vizagapatam 21st Sept. 1841
In Revenue 7th October 1841
Extract Proceedings 7th Octr.
From the Collector 5th in Revenue 7th December
To the Acting Collector of Vizagapatam 24th November 1842
From Do. 4th Jan. in Revenue 10th April 1843
Extract Proceedings 10th April
From the Acting Collector 21st April in Revenue 1st May

9·10

To The Acting Chief Secretary to Government

Submitting a correspondence with the Acting Collector of Vizagapatam regarding the claims to compensation of certain Native Fishermen &c. who have been ejected from a piece of ground which was urgently required to enlarge the Military lines at that Station and recommending for state reasons that the sums of Rs 240 be placed at the disposal of that Officer to be distributed to each claimant in such proportion as may seem to him fair, as compensation for the loss sustained by them respectively the final decision of which must rest with the special sanction of Government. —

lines at that Station. —

2 The spot in question does not belong to Government, but forms part of the Wallair Estate and the proprietor having been applied to through the Collector to know if the ground could be obtained and on what terms, at once agreed to give it up, and to make over to the present occupants other waste in the immediate vicinity to which they might remove their huts, — alleging that he had only consented to their building their huts on the present site on the express condition that the ground should be restored to him if he at any time required it. Another spot was accordingly assigned to them to which they were required to remove. They however they were unwilling at first to do especially as it involved some expense, but they have since removed and are now pointed on the new spot, and the object of the present address is to obtain compensation for the fishermen for the loss they have sustained by the change. —

3 It appears from Mr. Smollett's letter

letter under date 21st Ultimo that the total number of huts removed was 102 and that besides these there were 46 of a better description, and valuing the former at 1 Rupee and the latter at 3 Rupees each the gross value of the whole will be Rupees 240. which he considers as near an approximation to the true value as can at present be obtained. The Board concur in this opinion, and adverting to the fact of the parties being required to move for the attainment of a public object beg to recommend that the sum of Rupees 240 be placed at Mr Smollett's disposal to be distributed to each claimant in such proportion as may seem to him fair, reporting the final disbursements for the special sanction of Government.-

Revenue Board Office
Fort St. George
1st May 1843

(Signed) C. C. Lovell
Acting Secretary

Read the following letter

(11)

From C. C. Lovell Esqre
Acting Secretary to the
Board of Revenue
Fort St. George.-

To H. A. Smith Esqre
Collr on the Zillah of
Rajahmundry

Submitting further information on Petition No 1098 of Pennamatcha Sectaramanaiyen of Tulamoor as required in a letter of 6th Feby last.-

Sir,

Para 1.- I have the honor to furnish the information, on the Petition of Pennamatcha Sectaramanaiyen

Original Petn 1098 of 1842 herewith returned.

Sectaramanaiyen, an Inhabitant of Tulamoor in the Pungondah Talaks of this District, re-quested by Mr Secretary Bowdillon's letter of 6th February last.-

2.- The one and a half Portion of Manium land, which I restored to the Petitioner on Fasly 1250 / 1840/41. after a regular enquiry into his case, were after their resumption by the late Proprietor, mixed up generally with the Poroyettee land, and there is no means of know-ing what separate amount was received and caused to account from them.- As stated in my letter of 16th January it appears to me, that the Petitioner ought to have resisted the encroachment of the Proprietor at the first in-stance, and if the Proprietor had resorted to the enforcement of his demand by distraint, an appeal to the Collector within thirty days under Regulation V of 1822 would have brought the case to an issue at once.- As it is I did all in my power in restoring the land which even

P

I should not have been able to do, if Petitioner had allowed his claim to lay dormant during 12 years under Regulation XXXI of 1802 Section IV but having no separate produce or revenue belonging to this land in my charge, I had no thing else to make over to him, and it does not appear to me that there is any remedy for any loss he may have sustained from his own neglect in not bringing forward his complaint at the proper time.—

3.— With respect to the Assessment of P. 3. M. 8-11½ of Peroyettee land, the Peishcar increased it from Rupees 268 to Rupees 300. This has since been remedied by me, not only with reference to this Individual claim, but with reference to what the Village could possibly bear and the following will show that the most complete justice has been done to Petitioner. At the time of the Permanent Settlement Petitioner's Jummah paid for P. 3. M. 8-3-8 Rupees 265-12— Pus—

Fusulies

fusulies 1248/1838/39 and 1249/1839/40. Petitioner paid according to the then Assessment of the Peishcar for P. 3. M. 8-11-8 Rupees 300. which in fusly 1251/1841/42 was reduced to Rs 248-13 for P. 3. M. 8-17-4 of land.—

Zillah Rajahmundry.
Collr's Circuit Cutcherry.
Amlahoor 22d April 1843.

Signed G. A. Smith
Collector.—

Order thereon.— Ordered that the following endorsement be passed on No 1093 of 1843.—

(11-12)

Endorsement.— From the report of the Collector it appears that on Petitioners complaining that his Inam had been resumed by the Zemindar an enquiry took place and the Inam was restored, but the produce was at no time in the hands of the Collector nor could it be distinguished from that of the surrounding Jerayet land. It also seems that the rate at which Petitioner holds his assessed lands is that which obtained at the time of the Permanent Settlement no further order is therefore necessary"

Read the following letters.—

List

6736 || Fort St. George 1st May 1843.-

13 List of Letters received from the Board of Revenue and remaining unanswered to the 31st March 1843.-

13 Date		Concise Abstract of their contents.	Remarks.-
1842 January	27th	To state whether any alteration in the Tariff value of Gingely Oil seed is desirable.-	
February	21st	To forward a form of Bond to be executed by the Zemindars of Vinnamtah and Goodewadah for the management of the Devastanums.-	
June	6th	Wishing to be informed of the practice observed in levying duty on Chayroot in the Masulipatam District.-	Vide reply to the Board dated 15th April 1843 No 209.-
August	29th	Forwarding for enquiry and report a Petition from the cultivating Ryots of Allore complaining of the levy of Extra collections from them.-	This case has been disposed of, and a report will be forwarded shortly.-
November	3rd	Calling for further information relative to the Pollary levied in Nydalore and Bezwadapatam Mutahs.-	The required information will be submitted as soon as the necessary information has been obtained from the Tahsildars.-
December	15th	Calling for a report of the terms on which it may be practicable to restore Panjah Row to the management of his Estates of Vinnamtah and Goodewadah.-	Reply delayed in consequence of its having been found impracticable as yet to make terms with the creditors of Panjah Row or with his brothers. Vide letter to the Board dated 9th February 1843.-
Ditto	19th	Forwarding copy of a Dispatch from the Court of Directors and 5th part of the Glossary of Revenue Terms for inserting therein all Native Terms in use in the District.-	
1843 January	12th	Directing to take early measures to carry into effect the instructions of the Court of Directors relative to the Nidadavole Zemindary	The sale of this Estate has been reported to the Board under date 7th Instant and the arrangements directed by the Court will be carried out as soon as practicable.-
February	16th	Calling for reports on the Settlement for Fusly 1251.-	These reports are under preparation and will be furnished with as little delay as possible.-
Ditto	16th	Conveying the orders of Government for the settlement of Pollary question in communication with Mr. Dighton on behalf of the Nizams Government	The Collector is at present at Moneypallaty on this business.-

Masulipatam
Collector's Cutcherry
1st April 1843.

Signed R. T. Porter
Collector

List

6737

Fort St. George 1st May 1843.

14

List of Letters addressed to the Board of Revenue and remaining unanswered to the 31st March 1843.

14 Date		Concise Abstract of their Contents.	Remarks.
1838 July	3d	Submitting Sunnud and information relative to the reduction of Peishcush on the Durmuttah Zemindary	
1842 April	11th	Submitting report on the survey and Assessment of the Government Village of Hytapully	
November	25th	Submitting report regarding the allowances of Sumbadoy Apparow and Venkatadry Apparow due by the Zemindars of Nuggeed and Neddadwole.	
1843 January	17th	Furnishing information relative to the Government accommodation Boat and requesting sanction for its repairs.	
February	9th	Forwarding for sanction Statement of charges incurred under and without estimate in the Revenue Department for Fasly 1251.	
"	"	Do. Do. in the Magistrate Department for Do.	

Masulipatam
Collectors Cutcherry 1st April 1843

(Signed) R. T. Porter
Collector.

6738

Fort St. George 1st May 1843.

15

List of Letters received from the Board of Revenue and remaining unanswered to the 31st March 1843.

15. Date		Concise Abstract of their Contents	Remarks
1842 April	28th	Requesting to be informed of the circumstances under which the balance against certain Merasdaree in Mannargoody has occurred.	Greater part of the balance having been realized, answer is not necessary.
December	1st	Calling for further explanations about the old balances recommended to be written off.	The accounts are under preparation.
Do.	19th	Forwarding Copy of a Glossary Book received from the Court of Directors and directing to insert in it all the Native Terms which are in use in the Office.	(Under preparation and will be forwarded at the prescribed time.

Tanjore
Collectors Office
1st April 1843

(Signed) P. F. Bishop
Asst Collector

List

6739 ||

Fort St George 1st May 1843.

16

List of letters addressed to the Board of Revenue and remaining unanswered to the 31st March 1843.

16 Date.	Concise Abstract of their contents	Remarks.
	None.	
Tanjore Collectors Office 1st April 1843	Signed P. F. Bishopp Acting Collector.	

13·17

Orders on the four foregoing letters. Ordered to be recorded.

Read the following Statements.

67 60

Fort St George 1st May 1843. –

(18)

Statement of Arrears due to Pensioners in the Nellore District. –

Serial No. of the Pensioners	Names of the Pensioners	Amount of Pension per Annum. –	Date of Sanction	Period for which the arrears are due	Total Amount of arrears due	Explanation of the case of suspension of Payment.	Remarks of the Board of Revenue	Orders of Government. –
7	Buddeley Seibah	40 " "	29th Dec. 1812	From July 1842 to March 1843 inclusive 9 Months.	30 " "	This individual is an Inhabitant of Nellore. She presented an Arzee stating that having some relations at Madras, she proceeded to that place to see them, and that having fallen sick she was not able to appear before now to draw her Pension. The necessary enquiries have been made and there appears no doubt of the applicant's identity. The Principal Collector therefore recommends that the payment of the arrears may be sanctioned. –	No. 7-67- Under the circumstances stated by the Principal Collector we recommend that sanction be granted for the payment due to the Pensioner amounting in the Rupees 160-4-2	No. 7-67 & 147 Sanctioned Rupees 160-4-2/ One hundred and fifty. Arrears four and Pice two
67	Syedullay Mahomed Saw- ib Ary	360 " "	29th Dec. 1812	From August to November 1842	120 " "	This individual is an inhabitant of Tripasore in Arcot. One years leave was granted to him to proceed to Seringapatam according to the Board's Orders dated 14th July 1842. This individual previous to his quitting Nellore gave a Vakalutnamah to one Mannuppa an Inhabitant of Nellore constituting him his Vakeel for 6 Months from June to November 1842 inclusive. It was determined that as he was to proceed to another country that he should furnish one in three Months a Certificate of existence to enable his Vakeel to draw his Pension, and security was taken from the Vakeel binding him to refund such sums which he might draw on accot during the period he remains as Vakeel. According to these arrangements this individuals Pension for 2 Months June and July was paid to his Vakeel. But subsequently the security having died and the Pensioner not having sent a Certificate of his existence his Pension was not paid to the Vakeel latterly. However the Vakeel presented a Certificate stated to have been given by the Moonsiff of Madras Mahomed Sultaun Sahib thereby certifying that the Pensioner was alive up to 18th January 1843. Sanction is therefore requested to the payment of the arrears due up to the date to which the Vakeel was appointed to act as above stated Rupees up to November 1842. –	Rev. Bd. Office Fort St. George 1st May 1843. – / Signed / C.	By Order / Chas. Lushington Secretary
147	Annunda	0 6 "	17th August 1824	From June 1842 to March 1843 inclusive 10 Months	10 4 2	This individual is an Inhabitant of Mahomedapooram near Seringapatam Palaiah. She presented and Arzee stating that having had an agent transact the business for her at Madras and was not able to appear before me to draw her Pension. I find appears no doubt of the applicants identity and sanction is therefore requested for the payment of the arrear. –		

Nellore Pt. Collrs Cutcherry

21st April 1843. – – –

6762 | Fort St. George 1st May 1843

Read the following letter

To C. Lovell Esqre

Acting Secretary to the
Board of Revenue
Fort St. George

(22)

From A. Freese Esqre Sir,
Collector of Chingleput

Referring to my letter under date 8th June 1841 I have now the honor to report for your information that the accounts of the incomes of the Village Servants in this District have nearly been completed, but in order to enable me to submit my report and suggestions on the subject of allowances to Puttamanegars I request the Board will allow me to see the correspondence which passed between them and the Principal Collector of North Arcot on the subject, as I am informed that the Grama-maneyem enjoyed by merasdars was on the completion of the survey in that District in 1803 or 1804 resumed and a money allowance in lieu thereof granted to the Puttamanegars, but which latter allowance was in 1824 or 1825 discontinued, restoring to the Puttamanigars the maniem which had been previously resumed from the Merasdars.

Chingleput District
Collector's Cutcherry.
Conjeveram 21st April 1843

/ Signed / A. Freese
Collector

Ordered

Ordered that the following letter be sent in reply.

22. 23

To The Collector of Chingleput.

Sir

To The Collector of Chingleput In Cons.t 1st May 1843.

In reply to your letter dated 20th April 1843 I am directed to inform you that the Board of Revenue have no objection to your seeing the correspondence which passed with the Principal Collector of North Arcot on the subject of the allowance of Puttamanegare but the papers are required for reference in the Office at present and therefore cannot be sent to you immediately without inconvenience.

Revenue Board Office, Fort St. George 1st May 1843. } / Signed / E. C. Lovell

Acting Secretary

Read the following letter

To E. C. Lovell Esqre

Acting Secretary to the Board of Revenue. Fort St. George.

24

From A. Freese Esqre Collector of Chingleput } Para 1

Sir,

I have the honor to acknowledge the receipt of your letter of the 20th Instant forwarding transcript of an Extract from the Minutes of Consultation of Government under date the 30th Ultimo, and with reference thereto to report for the information of the Most Honorable the Governor in Council that the proposed arrangements

x 20th February 1843. arrangements detailed in my letter to the address of the Acting Chief Secretary were communicated to me by my Predecessor Mr. Maclean, but that the actual negociations were conducted by Mr. E. S. Elliot, with the concurrence of Lord Elphinstone, the circumstances connected with which, must I conceive, be within the Knowledge of one of the Members of the Board who then filled the Office of Private Secretary.

2. With reference to the 3d Para of your letter under reply, I beag merely to remark that the arrangement communicated to me at the time being that Mr. Hilly was to take the surplus land, I considered it unnecessary to enter into any details beyond those relative to that portion required for public purposes.

Chingleput District, Collector's Circuit Cutcherry, Trivaloor 25th April 1843. } / Signed / A. Freese Collector

Ordered that the following address be submitted with the foregoing letter.

24. 25

To the Acting Chief Secy to Government

To the Coll.r of Chingleput 20th April 1843 From Do. 25th April in Cons.t 1st May.

To The Acting Chief Secretary to Government.

Sir

Para 1. I am directed by the Board of Revenue to request that the accompanying correspondence regarding the purchase of certain land

In Cont. 20th April 1843.

land at Guindy from Sutchmana Moodely may be submitted for the consideration of the Most Honorable the Governor in Council with reference to the orders of Government under date 30th. March last No. 335.-

2. It will be seen that no communication was made to the Board of Revenue regarding the arrangements connected with this transaction, the Collector having simply submitted the bill for the payment for 9-18-232 1/2 pcs through that Office for the sanction of Government - they are therefore unable to afford the Government any further information on the subject than is contained in the letter from the collector of Chingleput now submitted.-

Revenue Board Office
Fort St. George 1st. May 1843.

/ Signed / E. C. Lovell
Acting Secretary

Read the following letters

To

E. C. Lovell Esqr.
Acting Secretary to the
Board of Revenue
Fort St. George

26

From A. Freese Esqr. Collector of Chingleput.

Sir

Para 1. I have the honor to report for the information of the Board that I have received intimation of the death at Mysore, on the 5th Instant, of Coomara Sauta Charier Durmakurtah of the Pagoda of Sree Devaraya Swamy at

at Conjeveram, who before his departure to Mysore, authorized one of his sons and four other members of the family to conduct the affairs of the Pagoda during his absence - Two of these persons have now informed me that an arrangement for the future management of the Pagoda will be made by themselves and communicated to me in a short time.-

2. I am aware that it is not the intention of Government to interfere in the nomination of successors to the Dhurmakurtahs lately appointed, but it is doubtful whether as a general rule I am to recognize their heirs as their successors, or those that may be named by the surviving Dhurmakurtahs where there are more than one; In the present instance however there seems to be no difficulty as the Board have decided that "the dignity shall be hereditary" in the family of Sautah charrear, who are accordingly prepared to make their own arrangements.-

Soodursana Sautacharrear son of the late Dhurmakurtah Venkata Veera Raghava Sautacharriar.

Vide Boards Proceedings dated 24th October 1842.

Chingleput Collectors Circuit Cutcherry, Trivellore 25th April 1843.

/ Signed / A. Freese
Collector.

Ordered that the following letter be sent in reply.-

To The Collector of Chingleput.

26-27

To the Collector of Chingleput.

Sir

Para 1. I am directed by the Board of Revenue to acknowledge the receipt of your

6747 Fort St. George 1st May 1843.

your letter of the 25th Instant reporting the decease of Canara Sauta Chariar Dhurmakurtah of the Pagoda of Sree Davaraja Swamy at Conjeveram and the arrangement in progress for nominating his successor.

2. Referring to Para 2 of your letter I am instructed to inform you that the heirs to the Dhurmakurtah lately appointed should be recognized as successors in the Office.

Revenue Board Office
Fort St. George 1st May 1843

/Signed/ E. C. Lovell
Acting Secretary

To E. C. Lovell Esqre
Acting Secretary to the
Board of Revenue
Fort St. George

28

From A. Freese Esqre
Collector of Chingleput

Sir,

I have the honor to return the first part of the Skeleton Glossary of Indian Terms received with the Board's Circular dated 19th December 1842, with my suggestions thereon annexed.

Chingleput District
Collector's Circuit Cutcherry
Tirvallore 25th April 1843

/Signed/ A. Freese
Collector.

28-29

Ordered that the following letter be sent in consequence.

To the College Board
Gentlemen

To the College Board
In Cons 19 Decr 1842.

With reference to the instructions contained in the Extract from the Minutes of Consultation in the Public Department

6748 Fort St. George 1st May 1843.

25 April Cons 1st May 1843.

Department dated 1st December 1842, I am directed by the Board of Revenue to transmit to you the accompanying copy of a letter from the Collector of Chingleput forwarding the 1st part of the Skeleton Glossary of Indian Terms with his own suggestions and additions.

Revenue Board Office
Fort St. George
1st May 1843

/Signed/ E. C. Lovell
Acting Secretary.

Read the following letters

To E. C. Lovell Esqre
Acting Secretary to the
Board of Revenue
Fort St. George

30

From W. K. Babington Esqre
Acting Collector in the Northern Division of Arcot

Sir

With reference to Mr. Goldingham's letter of the 13th March 1843, requesting sanction for the employment of 11 Temporary Goomastahs for four Months for the preparation of the Summabundy Accounts for Fusly 1252, I have the honor to request that sanction may be obtained as early as possible.

North Arcot
Collr's Circuit Cutcherry
Ranneypet 26th April 1843

/Signed/ W. Babington
Acting Collector

31

Order thereon
Vide Proc to N. Arcot
27th April

30-31

Ordered to be recorded.

To...

Fort St. George 1st May 1843

To

E. C. Lovell Esqre

Acting Secretary to the
Board of Revenue
Fort St. George

32

From W. H. Babington Esqre Sir,
A. Coll. in the N. Div. of Arcot

I have the honor to acknowledge the receipt of Extract from the Proceedings of the Board of Revenue dated 23d February 1843 with its accompaniments on the subject of an application by Lieut. Nickle Commanding at Chittoor for the allotment of a piece of Ground for hutting the Sepoys

Reporting that the spot selected by the Officer commanding at Chittoor for hutting the Detachment is entirely occupied by Houses and rice fields and that the occupants are unwilling to leave it and recommending that the opinion of the Officer Commanding the Division and of a medical Officer should be taken regarding its eligibility

* Extracts from the Minutes of Consultation dated 10th and 17th February 1843 No. 611 and 183.
Letter from the Quarter Mr. General of the Army to the Secretary to Government in the Military Department dated 22d February 1843.
Letter from the Officer commanding at Chittoor to the Quarter Master General of the army without date.

2.

The Collector Mr. Goldingham having requested Lieut. Nickle to select a piece of Ground he pointed out a piece of waste ground midway between the Fort the Jail and the Treasury. The sepoys however did not approve of the spot and understand the Medical Officer at Chittoor also objected to it subsequently Lieut. Nickle as will appear from the annexed letter made another selection.

* From the Coll. to the Officer Commanding Chittoor dated 3d March 1843.

* From the Officer Commanding Chittoor to the Principal Coll. dated 18th April 1843.

Fort St. George 1st May 1843

The Ground chosen by Lieut. Nickle is a part of the town of Chittoor situated close to the Fort gate and is occupied by houses and rice grounds. On the receipt of Lieut. Nickle's letter I ordered the Shasildar to wait upon him and learn from him the exact extent of the Ground he required and ascertain particularly what charges would be incurred by ejecting its present occupants and appropriating it to the use of the Detachment.

3. It appears from the Shasildar's report that there are 65 houses on the ground in question valued at Rupees 462. but the occupants who are principally Military Pensioners will not leave them voluntarily. The annual rent of the part of the Ground which is under rice Cultivation is Rupees 62-7-3.

4. It appears to me that as far as regards the salubrity of the situation the ground chosen by Lieut. Nickle possesses no advantage and as some charges will have to be incurred by Government if it is converted into hutting ground, I would recommend that the opinion of the Officer Commanding the Division and of a Medical officer should be taken regarding its eligibility.

The

5

The ground near the Fort is so entirely occupied by Houses, Rocks, Gardens and nice grounds, that except the spot first pointed out by Lieutenant Nickle and some land adjoining it I am not aware of any ground fit for hutting. It appears that it is the wish of the Sepoys not to leave the town.

North Arcot,
Coll.rs Circuit Cutcherry,
Raneepet 26th April 1843

/ Signed / H. Babington
Acting Collector

To

The Principal Collector
Northern Division of Arcot.

Sir

With reference to your letter of the 11th Instant, I have the honor to inform you that I have fixed on the ground in front of the Fort Gate. I have therefore to request you will be good enough to issue the necessary orders for those people who occupy the ground to remove their huts.

Chittoor,
13th April 1843

/ Signed / W. Nickle Lieut.t
Commanding Chittoor.

Order thereon.

(32. 33)

Ordered that Copy of the foregoing letter be submitted to Government with reference to the Extract from the Minutes of Consultation under date the 17th February last No. 614.

The choice of an eligible piece

of ground for the hutting the Detachment of Troops at Chittoor appearing to be attended with some difficulty the Board recommend that the Officer Commanding the Division may be requested to place himself in communication with the Acting Collector on the subject.

To E. C. Lovell Esq.re
Acting Secretary to the
Board of Revenue
Fort St. George.

(34)

From W. H. Babington Esq.
Act.g Coll.r in the N.rn Div.n of Arcot
dated 8th August 1842

Sir,

Para 1 In reply to your letter forwarding the accompanying Petition No. 1185 of 1842, I have the honor to report that it does not appear why the Petitioner's father Chevy Reddy relinquished the situation of Monigar but it is probable that he lost it on the introduction of the triennial Settlement in Fusly 1218. In Fusly 1231. the situation was held by Chevy Reddy's Father-inlaw Jumbali Pedda Gunga Reddy who was succeeded by his cousin Chinna Gunga reddy, who was succeeded by the present incumbent, son of Vencut reddy, a cousin of Jumbali Pedda Gunga reddy. The Village being a small one, one Monigar is sufficient for the discharge of the duties of the Office.

2 With reference to Mr. Goldinghams letter

letter of the 14th October stating that he had referred the matter in dispute to a Punchayet I have the honor to state that the Petitioner's Appointment refuses to submit to the decision of a Punchayet. In my opinion Mr. Bourdillon's decision ought to be confirmed - I have never found in this District any good done by assembling a Punchayet, for the loosing Party invariably appeals on the ground of partiality -

North Arcot.

Coll.r Circuit Cutcherry
Ranepet 26th April 1843 } / Signed / H. Babington
Acting Collector.

Ordered that the following Endorsement be passed on No. 1185 of 1842 -

Order thereon.

34. 35

Endorsement.

"From the report of the Acting Collector it appears that the Meerasee Office claimed by Petitioner has been held by the present incumbent and his family since Fusly 1231, and the Village is too small to require two Monigars. The Board therefore decline to interfere but Petitioner's claim may be taken into consideration if the office should at any time became vacant hereafter."

Read the following letter.

To E. b. Lovell Esqre.
Acting Secretary to the Board of Rev.
Fort St. George

From H. M. Blair Esqre Collr of Canara } Sir, Para 1 I have the honor to acknowledge the

36

Explaining the cause of the large

large amount of drawback paid in Fusly 1251 and stating his opinion relative to the cause of decrease in the sale of Tobacco in the same Fusly.

the receipt of the Proceedings of the Board of Revenue dated 27th February 1843 on my report on the Extra sources of Revenue of this District for Fusly 1251. also of an Extract from the Minutes of Consultation under date 1st April 1843, on the same subject.-

2. In reference to the observations in para 10 of the Board's Proceedings, I have the honor to submit for the information of the Board and of Government, the following explanation on the point therein alluded to.

3. The total charge on account of drawback during Fusly 1251, amounted to Rs. 102585-14-5, exceeding the preceding Fusly by Rs. 113516-4-1; and was paid on account of the following items. Viz.

Cotton	157815-11-11
Pepper	2834-6-"
Coffee	1193-5-"
Cardamums	513-10-"
Sundry Articles	228-13-6
	102585-14-5

	Cotton exported		Amount of duty levied
	Quantity		
1248	15120	26½	67292-3
1249	6437	14 18½	28841 1 1
1250	27616	19 21	123724 4 5
1251	26909	17 17½	120557 2 4

4. The statement in the margin will show, that the export of Cotton was unusually large during the Fusles 1250, and 1251. The greater part of the drawback paid in 1251 was on the duties levied in the previous

previous year, and was large in proportion to to the increased export of the article. The duty levied on the exportation of Cotton in 1250 .. amounted to Rupees 1,23,724-4a-6p and in Fusly 1251 to Rupees 1,20,557-3a-4p which together occasioned the large amount of drawback in the latter year, now noted by the Board, and by Government. The Statement in the Margin will shew that a great proportion of drawback on the duties levied on Cotton exported in one year is paid in the following year. Hence it must be expected that the drawback for 1252 will be also large should the Cotton have been exported to the united Kingdom, as the export duties on the article in 1251 are nearly the same as those of the preceding year.

	actual Collections on Cotton		actual disbursement on account of drawback.		
1248	67,292	3	25,309	8	7
1249	28,841	1 1	5690	15	11
1250	1,23,724	4 5	49,069	10	4
1251	1,20,557	3 4	1,62,585	14	5

5. The Board are aware that drawback is paid on the production of Certificates of the article having been exported from Bombay to the United Kingdom. These Certificates are carefully examined, and compared in my Office before the payment of the Drawback is made. In the case of Coffee alone

alone, which was exported from the port of Mangalore, direct to the United Kingdom, the drawback was ordered to be paid by himself The certificates and receipts have been as usual submitted with other accounts to the Civil Auditor.

6. In para 18 of the proceedings under acknowledgement, the Board question the adequacy of the cause assigned by me for the decrease in the Tobacco Revenue, Viz. "the "low prices obtainable for the grain of the "District, which diminished the means of the Ryots for the purchase of Tobacco", and conceive, "that other causes not adverted to must have contributed to produce the decrease in question".

7. With respect to "that large proportion of the population of Canara which is unconnected with agriculture," whose resources the Board suppose must have been enhanced by the fall in the price of Grain. I am sorry to state, that it does not exist.

8. There is probably no other Province in India, in which the proportion of the non agricultural, to the agricultural class, is so small as in Canara. Manufactures there are none in the District; and artisans are

so

6762.

Fort St George

A General Statement shewing the Collections of Ordinary Revenue in the several Districts under the Madras Presidency from 12th July 1842 to

Collections of Land

		Fusly 1251			Fusly 1252			Increase	
		Arrears	Current	Total	Arrears	Current	Total	Arrears	Current
	1	2	3	4	5	6	7	8	9
		Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
1	Zillah of Ganjam	2,27,861 5 3	3,11,569 4 6	5,39,430 9 9	2,58,916 12 5	2,57,223 6 9	5,16,140 3 2	31,055 7 2	- - -
2	" Vizagapatam	1,49,999 - 2	5,78,623 5 5	7,28,622 5 7	73,250 15 3	3,85,959 11 10	4,59,210 11 1	- - -	- - -
3	" Rajahmundry	2,33,576 6 -	8,63,363 1 2	10,96,939 7 2	1,03,854 14 4	9,62,664 4 2	10,66,519 2 6	- - -	99,301 3 -
4	" Masulipatam	1,72,943 13 -	1,41,229 5 4	3,14,173 2 4	2,10,326 1 9	1,76,735 15 3	3,87,062 1 -	37,382 4 9	35,506 9 11
5	" Guntoor (including Palnad)	26,082 13 5	4,99,920 6 5	5,26,003 3 10	36,349 1 5	3,77,233 11 3	4,13,582 12 8	10,266 4 -	- - -
6	" Chinglepút	1,17,703 3 4	1,46,136 11 8	2,63,839 15 -	3,57,000 10 5	1,25,267 6 -	4,82,268 - 5	239,297 7 1	- - -
7	Salem (including Balaghaut)	30,021 2 -	827,568 6 -	857,589 8 -	30,647 7 2	781,377 1 4	812,024 8 6	626 5 2	- - -
8	Madura	- - -	620,232 1 5	621,232 1 5	23,000 - -	597,766 15 10	620,766 15 10	23,000 - -	- - -
9	Nellore and Ongole	162,012 3 7	874,696 7 7	1036,708 11 2	174,012 12 10	628,157 12 -	802,170 8 10	12,000 9 3	- - -
10	Northern Division of Arcot	132,199 - 11	858,840 5 7	991,039 6 6	177,843 14 7	619,306 11 8	797,150 10 3	45,644 13 8	- - -
11	Southern Division of Arcot	249,156 7 -	645,619 13 11	894,776 4 11	385,584 11 3	599,568 10 2	985,153 5 5	136,428 4 2	- - -
12	Tanjore	19,183 11 9	1083,918 - 8	1103,101 12 5	167,002 14 2	1027,261 15 3	1194,264 13 5	147,819 2 5	- - -
13	Trichinopoly	11,341 1 11	823,933 7 3	835,274 9 2	20,969 13 6	736,541 14 -	757,511 11 6	9,628 11 7	- - -
14	Tinnevelly	204,495 11 7	695,162 4 6	899,658 - 1	91,734 3 6	671,634 4 -	763,368 7 6	- - -	- - -
15	Bellary	15,303 2 2	1412,678 2 9	1427,981 4 11	254,651 2 8	1365,379 4 11	1390,845 1 7	10,162 10 6	- - -
16	Caddapah	577,442 14 4	1056,258 15 -	1114,003 13 4	87,778 7 3	1017,235 5 9	1105,013 13 -	30,033 8 11	- - -
17	Coimbatore	7,758 8 2	952,525 5 -	960,283 13 2	7,516 1 11	966,691 12 4	974,207 14 3	- - -	14,166 7 4
18	Canara	15,877 11 -	577,048 15 8	592,926 10 8	19,525 2 9	557,717 2 2	577,242 4 11	3,647 7 9	- - -
19	Malabar	14,203 10 5	801,400 1 9	815,603 12 2	9,339 14 10	798,302 3 10	807,642 2 8	- - -	- - -
20	Madras — Land Customs	3,413 5 10	29,242 14 5	32,656 4 3	3,965 8 -	29,940 15 8	33,906 7 8	552 2 2	698 1 3
	Toll collected on Cochrane's Canal	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
	Sea Customs	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
	Total	18,50,877 3 10	137,99,967 8 -	1,56,50,844 11 10	22,64,085 4 -	126,81,966 8 2	149,46,051 12 2	7,37,845 2 8	1,40,672 5 6
	Add old Balances			4,08,614 10			39,995 15 9		
	Grand Total			15,69,706 - 8			1,49,86,047 11 11		
	Deduct Collections to the end of January			113,62,060 14 1			110,91,109 2 11		
	Collections in February			43,29,645 2 7			38,94,938 9 -		

1763

Fort St George

1st May 1843

period of Fusly 1251.—

Salt

Sayer

Abkary

	Fusly 1251		Fusly 1252		Increase		Decrease		Fusly 1251		Fusly 1252		Increase		Decrease	
	16		17		18		19		20		21		22		23	
	Rs	a p	Rs	a p	Rs	a p	Rs	a p	Rs	a p	Rs	a p	Rs	a p	Rs	a p
1	1,72,992	5 8	1,08,016	15 5			34,975	6 3	12,798	1 8	72,382	6 10				
2	85,758	14 -	47,691	2 7			38,067	11 5	5,1432	- 1	52,188	8 7				
3	2,01,481	11 8	1,71,961	5 3			29,520	6 5	52,093	7 7	61,178	11 7				
4	1,97,417	7 7	2,18,733	11 3	21,316	3 8			61,531	11 2	60,638	- 11				
5	1,67,986	4 1	1,43,939	9 10			24,046	10 3	36,134	2 4	30,813	9 4				
6	3,00,690	4 -	1,93,954	4 -			106,736	- -	34,481	7 8	30,991	2 3				
7	-	- -	-	- -	-	- -	-	- -	96,212	10 8	94,143	10 10				
8	1,55,605	11 6	1,51,680	11 -	-	- -	3,925	- 6	16,2403	8 6	16,316	4 6				
9	3,24,021	8 11	2,75,033	4 9	-	- -	48,988	4 2	67,707	12 4	69,164	5 8				
10	16,744	14 -	16,443	- -	-	- -	301	14 -	80,761	6 2	78,915	12 2				
11	93,657	2 5	1,05,223	8 11	11,566	6 6	-	- -	14,2628	9 10	12,761	14 9				
12	2,37,264	12 6	2,28,806	- 5	-	- -	8,458	12 1	19,0878	6 1	18,768	5 2				
13	-	- -	-	- -	-	- -	-	- -	7,8027	10 3	7,513	6 2				
14	1,51,548	4 1	1,58,035	9 6	6,487	5 5	-	- -	1,15,318	4 10	1,24,231	11 9				
15	-	- -	-	- -	-	- -	-	- -	18,916	7 -	18,824	6 9				
16	-	- -	-	- -	-	- -	-	- -	14,8394	8 4	13,743	12 4				
17	-	- -	-	- -	-	- -	-	- -	1,11,606	- 11	1,20,852	11 2				
18	1,56,025	9 1	1,63,143	11 8	7,118	2 7	-	- -	15,7506	12 4	15,827	4 7				
19	1,79,745	13 8	1,87,303	5 10	7,557	8 2	-	- -	80,736	4 -	80,977	8 4				
20	76,098	5 6	1,26,152	8 6	50,054	3 -	-	- -	3,87,700	14 9	3,82,078	14 9				
	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -				
	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -				
	-	- -	-	- -	-	- -	-	- -	-	- -	-	- -				
	24,87,039	- 8	22,96,118	12 11	1,04,099	13 4	2,95,020	1 1	22,52,229	15 4	22,26,801	1 7				
	24,87,039	- 8	22,96,118	12 11	1,04,099	13 4	2,95,020	1 1	2,961	6 10	118	6 5				
					Deduct Increase		1,04,099	13 4	22,56,221	8 2	22,26,919	1 2				
	19,28,994	9 4	19,43,355	2 11	Net Decrease		1,90,920	3 9								
	5,58,044	7 4	3,52,763	10 -					19,80,058	2 1	19,64,281	2 5				
									2,1263	2 1	3,10,490	11 10				

	Fusly 1251		Fusly 1252		Increase		Decrease	
	24		25		26		27	
	Rs	a p	Rs	a p	Rs	a p	Rs	a p
	1,886	5 2	-	- -	-	- -	-	- -
	786	8 6	-	- -	-	- -	-	- -
	-	- -	9,142	12 -	-	- -	-	- -
	-	- -	893	10 3	-	- -	-	- -
	-	- -	320	9 -	-	- -	-	- -
	1,809	11 10	-	- -	-	- -	-	- -
	-	- -	2,268	15 10	-	- -	-	- -
	750	12 6	-	- -	-	- -	-	- -
	11,456	9 4	-	- -	-	- -	-	- -
	-	- -	4,459	- -	-	- -	-	- -
	-	- -	1,508	5 1	-	- -	-	- -
	-	- -	3,193	4 11	-	- -	-	- -
	-	- -	2,891	8 1	-	- -	-	- -
	9,107	15 11	-	- -	-	- -	-	- -
	23,26	15 9	-	- -	-	- -	-	- -
	-	- -	1,66,948	14 -	-	- -	-	- -
	8,74,064	3 -	-	- -	-	- -	-	- -
	-	- -	22,324	10 -	-	- -	-	- -
	-	- -	657	11 -	-	- -	-	- -
	-	- -	3,625	- -	-	- -	-	- -
	-	- -	-	- -	-	- -	-	- -
	-	- -	-	- -	-	- -	-	- -
	-	- -	-	- -	-	- -	-	- -
	2,69,921	0 3	2,69,402	8 -	99,751	13 2	10,764,284	3	86,791	6 8	8,11,457	
	7,449	2,017	12 11	3,727	11 11	1364	8 4	778	- 2	3,141	3 9	
	26,016	9 -	55,18,511		1,02,479	9 1	10,777,792	12 7	87,569	6 10	11,256	3 4
	Deduct Increase		26,016	9 -							11,256	3 4 Deduct Decrease
	Net Decrease		29,401	12 11							76,313	3 6 Net Increase
					8,60,653	3 11	9,23,923	4 3				
					1,40,826	8 2	153,869	8 4				

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Fort St George 1st May 1843

Sundry Small Farms and Licenses

	Fusly 1251		Fusly 1252		Increase		Decrease		Fusly 1251		Fusly 1252	
	28		29		30		31		32		33	
	Rs	a p	Rs	a p	Rs	a p	Rs	a p	Rs	a p	Rs	a p
1	1,554	15 5	1,839	2 3	284	2 10						
2	"	"	"	"	"	"	"	"	5,167	12 3	6,136	12 9
3	4,724	3 8	5,284	9 6	560	5 10	"	"	4,086	1 10	3,772	9 3
4	65	"	1	12 "	"	"	"	"	30,262	10 3	32,446	1 9
5	2,195	2 2	1,696	13 7	"	"	63	4 "	6,853	6 7	4,657	7 9
6	8,754	13 6	10,474	1 "	1,719	3 6	498	4 7	24,807	1 9	20,134	6 10
7	4,585	13 9	5,386	2 4	800	4 7	"	"	4,614	11 9	6,907	12 9
8	4,068	11 "	1,704	6 "	"	"	"	"	67,262	2 4	66,266	3 11
9	165	9	185	3 "	20	2 3	2,364	5 "	"	"	"	"
10	2,163	7 8	2,593	12 7	430	4 11	"	"	18,259	7 4	17,549	9 11
11	2,725	5 4	2,199	9 4	"	"	"	"	10,280	14 2	12,264	15 2
12	20,212	12 10	20,823	1 7	610	4 9	525	12 4	22,030	15 6	20,574	7 "
13	1,255	10 8	1,102	15 7	"	"	"	"	39,506	12 2	39,750	12 7
14	14,926	11 10	16,220	1 10	1,293	6 "	152	11 1	4,613	9 5	4,603	9 11
15	4,021	15 8	3,883	14 1	"	"	"	"	64,188	14 2	68,754	6 "
16	2,537	5 9	4,029	7 "	1,492	1 3	138	1 7	167,873	8 2	169,356	7 3
17	111	"	180	13 2	69	13 2	"	"	103,859	5 2	105,523	4 1
18	9,681	14 "	4,915	7 7	"	"	"	"	34,552	11 6	36,569	11 "
19	22,786	2 3	22,764	11 3	"	"	4,766	6 5	"	"	1,555	2 4
20	7,879	14 5	7,960	13 1	81	8 8	21	7 "	61,489	3 3	60,012	10 8
	15,221	14 9	14,375	13 10	"	"	846	" 11	"	"	"	"
	"	"	"	"	"	"	"	"	"	"	"	"
	129,637	5 5	127,622	10 7	7,361	9 9	9,276	4 7	669,240	12 10	676,537	5 5
	754	2 4	4,923	6 "	4,855	12 7	686	14 5	698	7 8	1,084	15 2
	130,391	7 9	132,545	11 1	12,217	6 4	10,063	3 "	669,939	4 6	677,642	4 7
					10,063	3 "	Deduct Decrease					
					2,154	3 4	Net Increase					
	112,322	2 5	112,133	6 9								
	18,069	5 4	20,412	4 4					54,6523	" 3	35,936	14 11 4
									123,416	4 3	118,277	9 3

Motturpha

Sea Customs

	Increase	Decrease	Fusly 1251	Fusly 1252	Increase	Decrease
	34	35	36	37	38	39
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
	969 " 6	" " "	2,766 11 "	4,592 15 "	1,826 4 "	" " "
	" " "	313 8 7	9,097 15 5	5,445 3 1	" " "	3,652 12 4
	2,183 7 6	" " "	8,565 1 3	8,860 14 6	295 13 3	" " "
	" " "	2,195 14 10	6,292 9 7	3,696 6 1	" " "	2,596 3 6
	" " "	4,672 10 11	1,453 13 10	1,270 14 8	" " "	182 15 2
	2,292 1 "	" " "	" " "	1,120 4 2	1,120 4 2	" " "
	" " "	898 14 5	" " "	" " "	" " "	" " "
	" " "	" " "	8,253 15 2	7,592 3 4	" " "	661 11 10
	" " "	709 14 "	6,174 4 8	6648 1 4	473 12 8	" " "
	1984 1 "	" " "	" " "	" " "	" " "	" " "
	" " "	1,456 8 6	5,716 12 10	3,718 12 6	" " "	1,998 " 4
	2,442 8 "	" " "	49,439 12 1	56,487 15 5	7048 3 4	" " "
	" " "	9 15 6	" " "	" " "	" " "	" " "
	4,286 9 2	" " "	9,644 6 9	19,737 2 8	10,092 11 11	" " "
	1,483 8 11	" " "	" " "	" " "	" " "	" " "
	1,983 14 5	" " "	" " "	" " "	" " "	" " "
	2,014 15 6	" " "	" " "	" " "	" " "	" " "
	1,555 2 2	" " "	179,466 9 7	180,094 12 10	628 3 3	" " "
	" " "	1,426 8 7	167,628 14 6	176,249 2 8	8,620 4 2	" " "
	" " "	" " "	" " "	" " "	" " "	" " "
	" " "	" " "	" " "	" " "	" " "	" " "
	" " "	" " "	" " "	" " "	" " "	" " "
	" " "	" " "	279,877 14 4	263,303 " 6	" " "	16,574 13 10
	18997 7 11	11680 15 4	734,378 13 "	738,817 12 9	30,105 8 9	25,666 9 "
	563 3 1	476 11 7	" " "	" " "	" " "	" " "
	19,560 11 "	11857 10 11	734,378 13 "	738,817 12 9	30,105 8 9	25,666 9 "
	11857 10 11	Deduct Decrease			25666 9 "	Deduct Decrease
	7703 " 1	Net Increase			4438 15 9	Net Increase
			612,658 3 8	609,195 5 4		
			121,720 9 4	129,622 7 5		

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Fort St George

1st May 1813

Tobacco

Stamps

	Fusly 1251	Fusly 1252	Increase	Decrease	Fusly 1251	Fusly 1252	Increase	Decrease
	40	41	42	43	44	45	46	47
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
1	- - -	- - -	- - -	- - -	5672 4 6	4450 15 -	- - -	1221 5 6
2	- - -	- - -	- - -	- - -	17554 1 -	16775 1 -	- - -	779 - -
3	- - -	- - -	- - -	- - -	14225 12 -	12971 3 -	- - -	1254 9 -
4	- - -	- - -	- - -	- - -	17811 6 -	16231 7 6	- - -	1579 14 6
5	- - -	- - -	- - -	- - -	4748 5 5	4096 10 8	- - -	651 10 9
6	- - -	- - -	- - -	- - -	7458 11 -	7249 4 -	- - -	209 7 -
7	- - -	- - -	- - -	- - -	11234 6 -	11234 14 -	77 8 -	- - -
8	- - -	- - -	- - -	- - -	15679 6 6	13785 6 -	- - -	1894 - 6
9	- - -	- - -	- - -	- - -	9381 - -	9575 4 -	194 4 -	- - -
10	- - -	- - -	- - -	- - -	17791 - 7	17409 3 1	- - -	381 13 6
11	- - -	- - -	- - -	- - -	10677 12 -	10446 8 6	- - -	231 3 6
12	- - -	- - -	- - -	- - -	32370 11 9	33257 6 7	886 10 10	- - -
13	- - -	- - -	- - -	- - -	16076 10 -	14971 - 6	- - -	1105 9 6
14	- - -	- - -	- - -	- - -	13440 9 6	14714 7 6	1273 14 -	- - -
15	- - -	- - -	- - -	- - -	16100 10 -	16830 12 -	- - -	269 14 -
16	- - -	- - -	- - -	- - -	15100 2 -	15879 13 -	779 11 -	- - -
17	- - -	- - -	- - -	- - -	11335 7 -	10768 12 -	- - -	566 11 -
18	162686 3 -	176160 13 2	12474 10 2	- - -	23757 7 9	26127 9 4	2370 1 7	- - -
19	315903 13 7	333674 13 4	17770 15 9	- - -	33846 14 6	35713 2 4	1866 3 10	- - -
20	- - -	- - -	- - -	- - -	6285 6 6	3791 14 6	- - -	2493 8 -
	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
	- - -	- - -	- - -	- - -	1586 12 -	1048 4 -	- - -	538 8 -
	478590 - 7	508835 10 6	30245 9 11	- - -	302104 12 -	296398 14 6	7445 5 3	13152 2 9
	478590 - 7	508835 10 6	30245 9 1		302104 12 -	296398 14 6	7445 5 3	13152 2 9
							Deduct Increase	7445 5 3
							Net Decrease	5707 13 6
	40805 7 1	43363 13 4			2588 9 4	2533 16 9		
	70532 15 7	75471 13 2			42765 8 -	37021 14 9		

Total of the extra branches of Revenue

Net

	Fusly 1251	Fusly 1252	Increase	Decrease	Increase	Decrease
	48	49	50	51	52	53
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
	186771 5 3	155522 - 3	5547 6 9	36196 11 9	- - -	30649 5 -
	190778 1 4	147203 10 6	756 8 6	44330 15 4	- - -	43574 6 10
	336333 3 10	310337 13 -	5704 4 7	31689 11 5	- - -	25985 6 10
	307938 14 9	322834 4 5	22224 4 9	7328 15 1	14895 5 8	- - -
	243462 4 7	213416 10 1	327 7 2	30372 12 8	- - -	30045 5 6
	283970 12 8	292511 1 1	15485 11 2	10694 5 7 -	- - -	9145 9 11 10
	229172 4 9	222353 10 1	877 12 7	7697 14 3	- - -	6820 1 8
	374254 4 8	366378 8 4	969 5 6	8845 1 10	- - -	7875 12 4
	438294 6 10	390838 10 3	2242 5 7	49698 2 2	- - -	47456 12 7
	189121 10 7	192098 4 -	8483 13 11	5529 4 6	2954 9 5	- - -
	309627 11 10	304416 8 2	14108 9 10	19319 13 5	- - -	5211 3 7
	608407 4 -	604434 9 -	8789 3 4	12762 5 7	- - -	3973 2 3
	109384 6 4	105967 5 6	742 11 4	4159 12 2	- - -	3417 - 10
	382207 11 2	414195 13 9	32541 14 7	753 12 -	31788 2 7	- - -
	535452 - -	545167 4 1	10123 3 8	407 15 7	9715 4 1	- - -
	324763 5 2	312819 14 6	4705 7 1	16648 14 -	- - -	11943 6 11
	184565 3 5	194663 11 4	10665 2 11	566 11 7	10098 7 11	- - -
	719593 15 9	740290 7 5	28295 2 11	6998 11 3	21296 7 8	- - -
	901495 11 11	940498 15 2	41108 13 11	2105 10 7	39003 3 4	- - -
	801139 8 10	892312 2 7	97292 1 9	6118 8 -	91173 9 9	- - -
	15221 14 9	14375 13 10	- - -	846 - 11	- - -	846 - 11
	281434 10 4	264344 4 6	- - -	17090 5 10	- - -	17090 5 10
	8053002 9 -	7947830 8 6	310991 7 10	416413 8 4	220925 2 5	326347 2 11
	7241 11 9	7490 14 8	- - -	- - -	249 2 11	- - -
	8060244 12 9	7955071 7 2			221174 5 4	326347 2 11
					Deduct Increase	221174 5 4
					Net Decrease	105172 13 7
	664026 15 11 8	675714 8 1				
	14176 28 9 1	11979 29 15 1				

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Fort St George

Total including Extra Branches of Revenues.

	Fusly 1251	Fusly 1252	Increase	Decrease	Net Increase	Net Decrease
	54	55	56	57	58	59
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
1	7,25,601 15 -	671,662 3 5	5547 6 9	59,487 2 4		53939 11 7
2	919,400 6 11	606,414 57	756 8 6	313,742 9 10		312986 1 4
3	1,33,262 11 -	1376856 156	5,704 4 7	62,110 - -		56,405 11 6
4	622,112 1 1	709,896 55	95,113 3 5	7,328 15 1	87784 4 4	- - -
5	769,465 8 5	626999 11 9	327 7 2	1,42793 3 10		142465 12 8
6	647,810 11 11	774779 1 6	233,913 12 7	106945 7 -	126968 5 7	- - -
7	1086763 8 9	1034378 7 7	877 12 7	53262 13 9		52385 1 2
8	994,486 6 1	987,458 82	1504 3 11	88,45 1 10		73430 13 11
9	1,475003 2 -	1193009 3 1	2,142 5 7	284,236 4 6		281993 14 11
10	1180181 1 1	989246 143	8,483 13 11	199,418 - 9		190934 2 10
11	1204,404 - 9	1289569 138	10,485 10 4	19,319 13 5	85165 12 11	- - -
12	1711509 - 5	1798698 162	99952 4 4	12762 57	87189 14 9	- - -
13	94,4658 156	863479 1 -	742 11 4	81922 9 10		81179 14 6
14	1282065 11 3	1177564 53	32541 14 7	137043 4 7		104521 6 -
15	1963433 11	1936012 58	10123 3 8	37544 27		27420 15 3
16	1,38767 2 6	1417833 11 3	4765 7 1	25638 4 4		20033 7 3
17	1104,849 2 7	1168871 97	24589 4 -	566 4	24022 9 -	- - -
18	1312520 10 5	1318132 124	28295 2 11	22,683 1	5612 7 11	- - -
19	1717099 8 1	1748141 111	41108 13 11	100874 1	31041 9 10	- - -
20	833795 13 1	926219 103	98542 5 2	6118 3	92423 13 2	- - -
	15221 149	143751310	- - -	848 - 11	- - -	8426 - 11
	2814,34 10 4	2643,44 46	- - -	17090 5 10	- - -	17090 5 10
	23703847 4 16	22893632 48	799557 12 4	1609772 12 6	540248 7 6	1350423 7 8
	48,103 - 7	47,486 145	- - -	- - -	17420 11 -	18036 13 3
	23751950 5 5	22941119 3 1				
					557629 2 6	368460 4 10
					Deduct Increase	557629 2 6
					Net Decrease	810831 2 4
	1800,676 9 9	1784,825 11 -				
	57,47,273 11 8	50,92,868 8 1				

1st May 1843.

	Collections of old Balances Land Revenue				Sayer			
	Fusly 1251	Fusly 1252	Increase	Decrease	Fusly 1251	Fusly 1252	Increase	Decrease
	60	61.	62	63	64	65	66	67
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
	16721 1 -	23812 13 10	7071 12 10	- - -	- - -	- - -	- - -	- - -
	- - -	- - -	- - -	499 12 3	13 - -	462 - -	- - -	8 9 10
	2692 13 5	19741 2 -	- - -	- - -	- - -	- - -	- - -	- - -
	- - -	- - -	- - -	733 4 8	- - -	- - -	- - -	- - -
	786 11 4	526 8 -	- - -	- - -	- - -	- - -	- - -	- - -
	165 4 10	581 3 9	415 4 11	- - -	- - -	- - -	- - -	- - -
	772 5 9	369 12 -	- - -	402 9 9	- - -	- - -	- - -	- - -
	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
	1100 7 7	1525 15 4	- - -	94 8 3	146 11 1	- - -	- - -	146 11 1
	7858 9 2	609 6 11	- - -	744 9 2 4	808 11 -	- - -	- - -	808 11 -
	732 15 9	2182 4 4	1451 4 7	- - -	- - -	- - -	- - -	- - -
	1362 13 4	1105 2 5	- - -	257 9 11	- - -	- - -	- - -	- - -
	3012 12 6	2688 12 2	- - -	2,542 4 4	1,092 15 9	39 1 9	- - -	1953 14 -
	668 11 1	1385 11 5	727 - 7	- - -	- - -	- - -	- - -	- - -
	295 2 6	12 8 -	- - -	282 10 6	- - -	- - -	- - -	- - -
	892 7 5	2298 1 2	1405 9 9	- - -	- - -	- - -	- - -	- - -
	2,246 7 3	2559 2 2	312 11 11	- - -	- - -	744 9 9	744 9 9	- - -
	616 5 2	1127 3 2	511 3 -	- - -	- - -	- - -	- - -	- - -
	- - -	97 4 4	97 4 4	- - -	- - -	- - -	- - -	- - -
	1145 4 9	650 13 9	- - -	594 7 -	- - -	- - -	- - -	- - -
	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
	40,861 4 10	39995 15 9	11992 13 11	12858 3 -	2,061 5 10	1186 8	744 9 9	2017 13 11

Fort St George

1st May 1843

Abkarry

	Fusly 1251			Fusly 1252			Increase			Decrease		
	68			69			70			71		
	Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p
1	247	10	2	1025	10	4	778	-	2			
2	3008	8		51	13	4				2956	10	8
3	373	9	9	250	3	8				123	6	1
4	80	3		36	13					43	6	
5	4									4		
6												
7												
8												
9												
10												
11												
12												
13												
14												
15	13	13								13	13	
16												
17												
18												
19												
20												
	3727	11	11	1364	8	4	778	-	2	3121	3	9

Sundry small Farms and Licences

	Fusly 1251			Fusly 1252			Increase			Decrease		
	72			73			74			75		
	Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p
1	6	8		1	10	9						
2												
3	7	4		28	13	3						
4												
5												
6	44	11		2			4	13	3			
7	71	24		4	14	7				66	3	9
8												
9				40	14	2						
10												
11				4	8	7						
12												
13	57	5	4	12	8							
14	550			38	14	7						
15	17	3	8									
16												
17												
18												
19	4824	13	2									
20												
	754	2	4	4923	-	6	1835	12	7	686	11	5

Moturpha

	Fusly 1251			Fusly 1252			Increase			Decrease		
	76			77			78			79		
	Rs	a	p	Rs	a	p	Rs	a	p	Rs	a	p
1												
2										18	3	9
3	14	3	5	378	12	10	235	7	8			
4	12	8		11	8	9				7	11	
5	329	4	11	259	12	9				69	8	2
6												
7	5	12								5	12	
8												
9												
10	3	13								3	13	
11												
12												
13												
14												
15	9	11	7	212	5		202	4	10			
16	78	11	9							78	11	9
17	97	5	10	195	12	5	98	6	7			
18												
19												
20				27			27					
	698	7	8	1084	15	2	563	3	1	176	11	7

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Fort St. George

1st May 1843.

Tobacco

Total

	Fusly 1251	Fusly 1252	Increase	Decrease	Fusly 1251	Fusly 1252	Increase	Decrease
	80	81	82	83	84	85	86	87
	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.
1	" "	" "	" "	" "	" "	" "	" "	" "
2	" "	" "	" "	" "	16,995 3 7	24,840 2 11	" "	" "
3	" "	" "	" "	" "	3026 11 9	521 10 4	" "	" "
4	" "	" "	" "	" "	3011 " 4	2686 5 1	" "	" "
5	" "	" "	" "	" "	923 8 "	48 5 9	" "	" "
6	" "	" "	" "	" "	1164 11 3	315 3 5	" "	" "
7	" "	" "	" "	" "	2367 2 "	586 2 4	" "	" "
8	" "	" "	" "	" "	7181 9 "	369 12 "	" "	" "
9	" "	" "	" "	" "	" " "	" " "	" "	" "
10	" "	" "	" "	" "	1250 15 8	1010 13 6	" "	" "
11	" "	" "	" "	" "	8667 4 2	4096 10 "	" "	" "
12	" "	" "	" "	" "	7321 5 9	2188 12 4	" "	" "
13	" "	" "	" "	" "	1362 13 4	1105 3 5	" "	" "
14	" "	" "	" "	" "	4165 1 7	520 3 11	" "	" "
15	" "	" "	" "	" "	1218 6 8	1636 10 8	" "	" "
16	" "	" "	" "	" "	4051 11 "	12 8 "	" "	" "
17	" "	" "	" "	" "	9891 3 3	2493 13 7	" "	" "
18	" "	" "	" "	" "	2246 7 3	2634 1 11	" "	" "
19	" "	" "	" "	" "	616 5 2	5952 5 4	" "	" "
20	" "	" "	" "	" "	" " "	124 4 4	" "	" "
	" "	" "	" "	" "	1145 4 9	5501 3 9	" "	" "
	" "	" "	" "	" "	" " "	" " "	" "	" "
	" "	" "	" "	" "	" " "	" " "	" "	" "
	3348 10 3	1747 8 6	" "	1600 1 9	" " "	" " "	" "	" "

Grand Total of Collections

Increase	Decrease	Fusly 1251	Fusly 1252	Increase	Decrease
86	87	88	89	90	91
Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.
7844 15 9	" " "	74,2597 2 2	69,6502 6 4	" " "	4609 4 11 10
" " "	2974 11 5	9,2242 7 2 8	6,0616 6 2 11	" " "	3159 6 6 15 9
" " "	374 11 3	1,1362 7 3 11 4	1,3794 9 3 4 7	" " "	56 7 8 0 6 9
" " "	4313 11	6,2220 4 4 9	7,0994 4 11 2	87 7 4 0 6 5	" " "
" " "	8497 10	7,7063 0 3 8	6,2731 4 15 2	" " "	1433 15 4 6
349 11 2	" " "	6,4301 7 3 1	7,7536 5 3 10	127 3 18 " 9	" " "
" " "	408 5 9	10,8754 1 10 6	10,3474 8 3 7	" " "	52 7 9 3 6 11
" " "	994 4 8 6	9,9448 6 1	9,8711 5 8 2	" " "	7 3 4 0 13 11
" " "	240 2 2	1,4762 5 4 1 8	1,1940 2 " 7	" " "	28 2 2 3 4 1 1
" " "	825 7 13 4	1,1388 1 8 5 3	989 6 5 6 5 1	" " "	199 19 2 " 2
1455 12 7	" " "	1,2051 3 7 " 6	1,2917 5 8 10 "	86 6 2 1 9 6	" " "
" " "	257 9 11	1,7128 7 1 13 9	1,7998 0 4 2 7	86 9 3 2 4 0	" " "
" " "	3642 13 8	948 8 2 2 1 1	863 9 9 9 4 11	" " "	84 8 2 2 12 2
" " "	" " "	1,2832 8 4 1 11	1,1792 0 0 15 11	" " "	104 0 8 3 2 "
418 4 "	" " "	" " "	" " "	" " "	" " "
" " "	392 9 11	1,9638 3 8 6 10	1,9360 2 4 13 8	" " "	27 8 1 3 9 2
" " "	" " "	11,3975 6 15 9	14,2032 7 8 10	" " "	1942 9 6 11
1504 " 4	" " "	11,4709 5 7 10	11,7150 5 11 6	244 10 3 8	" " "
387 10 8	" " "	1,3731 3 6 15 7	1,3240 8 5 1 8	10 9 4 8 2 1	" " "
5336 " 2	" " "	1,7170 9 9 8 1	1,7482 6 5 6 3	311 6 5 14 2	" " "
124 4 4	" " "	" " "	" " "	" " "	" " "
" " "	594 7 "	83 4 9 4 1 1 10	92 6 7 7 0 8 "	9 1 8 2 9 6 2	" " "
" " "	" " "	152 2 1 14 9	143 7 5 13 10	" " "	8 4 6 " 11
" " "	" " "	2814 3 4 10 4	2643 4 4 4 6	" " "	170 9 0 5 10
1742 0 11	1803 6 13 2	237,5195 0 5 5	229,4111 9 3 1	5 4 6 9 6 5 15 7	1357 7 9 7 1 11

Deduct Increase 5469 6 5 15 7

Net Decrease 810 8 3 1 2 4

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1st May 1843

Calculations of Arrears of Fusly 1251 and Land Revenue

Old Balances
Balances of prior date in train of liquidation
Balances of Land Revenue not permanently settled
Permanently Settled

	Old Balance or Balance of more than 15 years standing		Balance under 15 years standing		Total		Jamy Mootahs		Minors		Sequestered		Total		Rented		Aumany		Total Land Revenue.	
	92		93		94		95		96		97		98		99		100		101.	
	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.
1	"	"	3,19,089	13	3,19,089	13	1,39,732	11	"	"	"	"	1,39,732	11	"	"	45,779	5	1,85,512	4
2	"	"	250	10	250	10	1,75,091	14	5,744	12	"	"	2,32,322	5	"	"	15,337	5	2,47,659	10
3	60,389	11	2,26,994	9	2,87,383	11	6,31,948	3	60,999	1	"	"	13,74,656	4	"	"	50,860	8	14,25,456	4
4	1,771	9	8,683	11	10,455	3	10,00,486	9	87,512	3	"	"	24,17,693	3	"	"	944	6	24,18,637	10
5	"	"	12,607	2	12,607	2	300,200	18	"	"	"	"	55,37,561	"	"	"	12,289	8	55,49,850	9
6	"	"	13,009	13	13,009	13	2,632	5	18,406	13	"	"	21,039	2	84	"	32,640	15	53,764	2
7	"	"	7,488	38	7,488	38	31	3	"	"	"	"	64	3	"	"	2892	"	2,956	4
8	"	"	"	"	"	"	9,948	9	"	"	"	"	19,238	"	"	"	"	"	19,238	"
9	"	"	8,48,997	15	8,48,997	15	7,5,101	5	2	"	9,289	8	19,238	"	"	"	1,79,571	1	2,54,672	6
10	"	"	16,07,079	10	16,07,079	10	"	"	"	"	"	"	7,5,101	5	"	"	14,989	1	11,00,969	9
11	"	"	57,831	9	57,831	9	"	"	"	"	12,510	7	8	"	"	"	23,341	11	2,33,586	9
12	58,639	6	24,35,041	11	24,93,681	5	"	"	12	8	"	"	"	"	16	8	111	10	15,80,901	8
13	"	"	12,178	8	12,178	8	"	"	"	"	"	"	12	8	15,966	7	45,241	9	15,24,195	
14	83,436	5	19,85,457		20,71,881	2	2,36,952	12	2		"	"	2,35,952	12	2		5,808	11	2,41,761	5
15	"	"	31,995	1	31,995	1	"	"	"	"	"	"	"	"	"	"	3193	5	31,935	"
16	"	"	14,831	8	14,831	8	"	"	"	"	"	"	"	"	"	"	3574	3	35,743	3
17	"	"	16,760	4	16,760	4	"	"	"	"	"	"	"	"	"	"	3521	9	35,219	4
18	"	"	32,407	15	32,407	15	"	"	"	"	"	"	"	"	"	"	3545	4	35,454	3
19	"	"	3987	7	3987	7	"	"	"	"	"	"	"	"	141	1	1314	11	1,48,512	7
20	491	1	22,424	1	22,915	2	"	"	"	"	"	"	"	"	"	"	6397	8	6397	8
	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
	76,859	6	22,88,404	14	23,65,263	8	2,57,138	6	3	12	1,6,5,8	15	6,82,6,5,3	15	3,101	8	1,48,149		15,82,082	7

	Total																			
	1,51,324	8	6	10	7,88,015	15	10													

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Fort St. George

1st May 1843.

Extra Revenue.

	Salt		Sayer		Abkarry		Sundry Small Farms and Licences	Moturpha	Sea Customs	Tobacco	Stamps	Grand Total of Columns 101 to 109.	Balance of Current Demand of Fasly 1252					
													Land Revenue		Extra Revenue		Total	
	102		103		104		105	106	107	108	109	110	111		112		113	
	Rs.	As.	Rs.	As.	Rs.	As.	Rs. As.	Rs. As.	Rs. As.	Rs.	As.	Rs. As.	Rs.	As.	Rs.	As.	Rs.	As.
1	"	"	"	"	"	"	"	"	"	"	"	18,773	0 15	9	22,611	0	9	3	5,811	7	"	2,31,922	"	3
2	"	"	"	"	"	"	826	8 5	176 13 3	"	"	2,48,021	5	"	2,34,214	3	6		6,237	15	"	2,40,452	2	6
3	"	"	"	"	"	"	"	"	"	"	"	1,43,100	0	5	68,516	6	9		5,921	4	6	74,437	11	3
4	"	"	"	"	"	"	2596	13 8	" " "	"	"	24,190	7	3	2,32,589	10	6		1,264	11	6	2,33,854	9	"
5	"	"	"	"	"	"	91	10 "	1,12,4 10	"	"	55,501	6	9	2,20,022	11	"		"	"	"	2,20,022	11	"
6	"	"	"	"	"	"	"	"	" " "	"	"	5,885	7	10	39,954	12	10		17,071	11	5	57,026	8	3
7	"	"	"	"	"	"	3492	5 5	25 10 10	"	"	3,085	1	1	34,783	8	9		1,028	"	"	35,811	8	9
8	"	"	"	"	"	"	"	"	98 6 8	"	"	19,238	"	7	12,724	12	6		194	4	"	12,919	"	6
9	"	"	"	"	"	"	"	"	" " "	"	"	2,56,166	6	11	28,902	13	"		420	9	10	29,323	6	10
10	"	"	"	"	"	"	"	"	" 128 12 5	"	"	11,013	5	1	1,540	"	"		10,966	5	9	12,506	5	9
11	"	"	"	"	"	"	"	"	" " "	"	"	24,175	1	3	6,277	8	11		8,392	1	4	14,669	10	3
12	"	"	251	13 1	2298	9	"	"	" 944 " 2	"	"	15,829	10	8	11,780	6	4		668	3	"	12,448	9	4
13	"	"	"	"	"	"	283	6 "	" 36 10 4	"	"	1,628	3	2	"	"	"		6,131	15	10	6,131	15	10
14	"	"	"	"	"	"	"	"	200 " " 51 11 8	"	"	21,966	6	1	35,795	9	"		1,457	"	"	37,252	9	"
15	"	"	"	"	554	10 "	"	"	" " "	"	"	3,321	4	8	"	"	"		898	12	"	898	12	"
16	"	"	"	"	"	"	"	"	1,84,109 2 5 "	"	"	3,734	12	10	"	"	"		"	"	"	"	"	"
17	"	"	"	"	"	"	"	"	54,811 14 9 7	"	"	4,299	9	8	840	"	"		2,882	3	3	3,722	3	3
18	"	"	160	6 6	"	"	"	"	" 12 7 15 8	"	"	3,664	15	4	3,42,989	9	10		47,398	11	8	3,90,388	8	6
19	"	"	"	"	"	"	"	"	" 1 60 9 5	"	"	1,850	5	"	2,839	4	9		1,961	10	3	4,800	15	"
20	"	"	"	"	266	9	26 15 4		590 10 6	"	"	17,294	10	9	23,600	7	2		"	"	"	23,600	7	2
	"	"	"	"	10,896	13 1	"		119 11 1															
	"	"	"	"	"	"	6 15		92 6 3															
	"	"	"	"	"	"	"		"															
	412	3 7	18,954	6 1	26,571	2	8,057	13 4				10,51,809	5	"	10,29,503	6	1		12,47,194	4	4	17,54,222	10	5

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Fort St. George 1st May 1843.

B Comparative abstract of the Collections of Fasles 1251 and 1252 up. to 28th February 1843.

	Fasly 1251	Fasly 1252	Increase	Decrease	Net Increase	Net Decrease
	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.
Land Revenue	15,69,706 - 8	14,92,60,47,11 11	" " "	7,05,658 4 9	" " "	7,05,658 4 9
Salt	24,87,039 " 8	22,96,11,8,12 11	" " "	1,90,920 3 9		
Sayer	22,56,321 5 2	22,26,919 8 3	" " "	29,401 2 11		
Abkarry	10,01,799 1	10,77,792 12 7	76,313 3 6	" " "		
Sundry Small Farms & Licences	1,30,391 7 9	1,32,515 11 1	2,154 3 4	" " "		
Molurpha	6,69,939 4 6	6,77,642 4 7	7,703 " 1	" " "		
Sea Customs	7,34,378 13 "	7,38,817 12 9	4,438 15 9	" " "		
Tobacco	1,78,590 " 7	5,08,835 10 6	30,245 9 11	" " "		
Stamps	3,02,164 12 "	2,96,398 11 6	" " "	5,765 13 6		
Total Extra branches of Revenue	80,60,244 1 9	79,55,071 7 2	1,20,855 " 7	2,26,027 11 2	" " "	1,05,172 13 7
Grand Total of Land and Extra branches of Revenue	2,37,51,950 5 5	22,94,11,193 1	1,20,855 " 7	9,31,686 2 11	" " "	8,10,831 2 4
Particulars						
Collections to the end of January	18,00,467,699	17,84,82,50 11 "	" " "	" " "	" " "	15,642,5 11 9
Collections in February	5,74,727,311 8	5,09,28,688 1	" " "	" " "	" " "	65,440,537

Decrease on the Collections of Current Fasly 8,000 15 10

Deduct Increase on the Collections of Arrears 1,21,342 11 1

6,78,658 4 9

× 7,05,658 4 9

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C. Abstract shewing the Increase and Decrease in the Collection of Land Revenue and Revenue from Extra sources of 28th February 1843

	Land Revenue				Extra sources of Revenue			
	Increase		Decrease		Increase		Decrease	
	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.
Ganjam	"	"	"	"	"	"	"	"
Vizagapatam	"	"	16,218	9	"	"	29,376	2
Rajahmundry	"	"	2,694	11	10	6	"	"
Masulipatam	"	"	30,920	11	"	"	46,549	5
Guntoor	72,888	14	8	"	"	"	28,360	5
Chingleput	"	"	"	"	"	"	"	"
Salem	218,814	4	"	"	"	"	"	"
Madura	"	"	"	"	"	"	"	"
Nellore	534	14	5	"	"	"	"	"
Jn. Dr. of Arcot	"	"	"	"	"	"	"	"
Tanjore	91,828	5	1	"	"	"	"	"
Trichinopoly	90,905	7	1	"	"	"	"	"
Tinnevelly	"	"	"	"	"	"	"	"
Bellary	"	"	"	"	"	"	"	"
Cuddapah	"	"	"	"	"	"	"	"
Coimbatore	"	"	"	"	"	"	"	"
Canara	14,236	13	"	"	"	"	"	"
Malabar	"	"	"	"	"	"	"	"
Madras Land Customs	"	"	"	"	"	"	"	"
Toll Collected on Cochrane's Canals	655	12	5	"	"	"	"	"
Sea Customs	"	"	"	"	"	"	"	"
Total	489,894	3	"	11,95,552	7	9	224,580	9
Deduct Increase	489,894	3	"					
Net Decrease	705,658	4	9				224,580	9
							1051	7

6774 Fort St. George 1st May 1843.

52

To The Acting Chief Secretary to Government

Sir,

To the Ag. Chief Secretary to Government.

In conformity with the orders of Government conveyed in the Extract from the Minutes of Consultation of the 18th October 1836, I am directed by the Board of Revenue to submit the Broken Set of their Proceedings for the Month of February last, for transmission to the Honorable the Court of Directors.

Revenue Board Office, Fort St. George, 1st May 1843.

(Signed) Co. Co. Lovell
Acting Secretary.

53

To The Acting Chief Secretary to Government

Sir,

To the Ag. Chief Secretary to Government. Para 1. Stating with reference to the order of Government dated 17th October last calling for a Special Report on a Petition from Sooranany Venkatasar-simha Row that this claim to certain Rentscharged on the Village of Hytapully in Masulipatam was

I am directed by the Board of Revenue to acknowledge the receipt of an order of Government under date 17th October last A. 1048 calling for a Special Report on a Petition of Sooraiany Venkatalanarsimha Row praying that he may be allowed compensation for certain Rentscharges which he is entitled to in the Village of Hytapully.

2- From the accompanying correspondence it will be seen that this claim and also an application

From the Collector of Masulipatam 17th to Con. 29th August 1833

To Do 12th September "

from

Fort St. George 1st May 1843.-

was for certain reasons disallowed and his request to be permitted to hold it on a permanent rent was considered inadmissible and refused by the Board.-

from the Petitioner for a grant of the Village on a permanent rent was referred by the Board in the year 1833 to the Collector of Masulipatam from whose report it appears that the Village had been held as a Jaghire under a grant of the Nabab Wallajah by Fatteh Ally Khan and his Son Aly Moolla Khan up to the year 1811 when it was resumed by the Company's Government on the decease of the latter and the Petitioner produced some documents to the Collector to shew that those whom he represents were entitled to certain Roosoums and privileges in the Village at this time and for many years before.-

3.- The Collector found that the Roosoums had been collected and added to the Summah for several years while the Village was held in Jaghire from Fusly 1215 to 1219 (A.D. 1805/6 to 1809/10) and also after its resumption from 1220 to 1222 (1810/11 to 1812/13) It appears however that Mr Russell the Collector in 1813 and 1814 ordered that they should be paid to the Petitioners' father, but it-

Fort St. George 1st May 1843.-

it is not clear whether he received them and in 1820 and 21 having called on the present claimant to shew what right he had to them Mr Russell decided that all such exactions had been discontinued and could no longer be allowed - On the Petitioner, therefore appealing to the Board in 1833 they decided that his claim to the Roosoums was inadmissible.-

To Collector of Masulipatam 12th September 1833.-

4.- It appears that the Petitioner still enjoys certain Maniem land and fees on grain, but his request to be permitted to hold the Village on a permanent rent was considered inadmissible and refused.-

To Dr. 12th Sept. 1833.-

Revenue Board Office
Fort St. George
1st May 1843.-

/Signed/ C. C. Lovell
Acting Secretary.-

Resolved

For't St. George 1st May 1843.-

Resolved that the following letter be despatched.-

54

To the Collector of Trichinopoly-3
The same to Malabar.-

To The Collector of Trichinopoly

Sir

I am directed by the Board of Revenue to remind you that the Statement of Demand Collection and Balance to the end of March last which ought to have reached this Office by the 20th ultimo has not yet been received and to request that you will transmit the same with as little delay as possible.-

Revenue Board Office
For't St. George 1st May 1843

(Signed) E. C. Lovell
Acting Secretary

Resolved that the following letter be despatched with reference to Statement of Charges incurred under Estimate for Fusly 1251.-

55

To the P. Collector of Canara.-3

22d February 1843.-

To The Principal Collector of Canara

Sir

The Board observe that in your Statement E of Charges incurred under Estimate for Fusly 1251. a sum of Rupees 30000 is entered in the 1st Column under the head of advances for the purchase of Tobacco in addition

For't St. George 1st May 1843.-

addition to the Estimated amount of Rupees 95,000. This being at variance with the Estimate submitted by you under date the 11th May 1841, the Board request that you will make a separate application for sanction for the amount of advances made in Fusly 1251 as was done in former Years.-

Revenue Board Office-
For't St. George 1st May 1843

(Signed) E. C. Lovell
Acting Secretary

Received the undermentioned Miscellaneous letters and Statements.-

56

From the Asst Coll.r in the Nth Div.n of Arcot- Statement of Smuggled Goods recommended for confiscation for the Month of March last.-

57

From the Asst Coll.r in the Nth Div.n of Arcot- Statement of goods released on payment of Extra duty for the Month of March last.-

58

From the Coll.r in the Nth Div.n of Arcot- Statement of Sayer articles recommended for confiscation for March last.-

59

From the Coll.r of Rajahmundry- Submitting a Statement of Smuggled Salt Seized from 1st to 31st March 1843 and requesting sanction for its confiscation.-

56-60

Order on the four abovementioned Statements- Ordered that the confiscation and sale of the Smuggled goods and the levy of Extra duty enumerated in the abovementioned Statements be authorized.-

From

61 From the Collr in the Sn Dw of Arcot - Abstract of Demand Collection and Balance for March last.-

62 From the Pe Collector of Coimbatore - Abstract of Demand Collection and Balance for March last.-

63 From the Pe Collector of Canara - Abstract of Demand Collection and Balance for March last.-

64 From the Collector of Masulipatam - Abstract of Demand Collection and Balance from 12th July 1842 to 31st March last.-

65 From the Collector of Madras - Abstract of Demand Collection and Balance for March last.-

66 From the Pe Collector of Nellore - Abstract of Demand Collection and Balance for March last.-

67 From the Pe Collector of Salem - Abstract of Demand Collection and Balance for March last.-

68 From the Ag Collector of Tanjore - Abstract of Demand Collection and Balance from 12th July 1842 to 31st March last.-

69 From the Ag Collector of Vizagapatam - Abstract of Demand Collection and Balance for March last.-

70 From the Ag Collr in the Sn Dw of Arcot - Statement shewing the average Bazar wholesale prices of grain and salt for March last.-

71 From the Collr in the Sn Dw of Arcot - Statement shewing the average Bazar wholesale prices of Grain and Salt for March last.-

72 From the Pe Collector of Coimbatore - Statement shewing the average Bazar wholesale prices of Grain and

and Salt for March last.-

73 From the Pe Collector of Canara - Statement shewing the average Bazar wholesale prices of Grain and Salt for March last.-

74 From the Collector of Masulipatam - Statement shewing the average Bazar wholesale prices of Grain and Salt for March last.-

75 From the Collector of Madras - Statement shewing the average Bazar wholesale prices of Grain and Salt for March last.-

76 From the Pe Collector of Nellore - Statement shewing the average Bazar wholesale prices of Grain and Salt for March last.-

77 From the Ag Pe Collector of Salem - Statement shewing the average Bazar wholesale prices of Grain and Salt for March last.-

78 From the Ag Collector of Tanjore - Statement shewing the average Bazar wholesale prices of Grain and Salt for March last.-

79 From the Ag Collr of Vizagapatam - Statement shewing the average Bazar wholesale prices of Grain and Salt for March last.-

80 From the Acting Collector in the Sn Dw of Arcot - Return of fines imposed and Stoppages made from the pay of the Public Servants from 1st January to 31st March last.-

From

81 From the Ag Collr in the Nrn Dvn of Arcot.- Return of alterations that have occurred in the list of fines and stoppages from 1st January to 31st March last.-

82 From the Ag Collr in the Nrn Dvn of Arcot.- Return of Public Servants suspended or dismissed from employment from 1st January to 31st March last.-

83 From the Collector of Chingleput.- Return of fines imposed and stoppages made from the pay of Public Servants from 1st January to 31st March last.-

84 From the Collector of Chingleput.- Return of Public Servants suspended or dismissed from Employment from 1st January to 31st March last.-

85 From the Collector of Chingleput.- Stating that certain Returns for the Quarter ending the 31st March 1843 are not transmitted there being no entry to be made in them.-

86 From the Collector of Guntoor.- Return of fines imposed and stoppages made from the pay of Public Servants from 1st January to 31st March 1843.-

87 From the Collector of Guntoor.- Return of alterations that have occurred in the list of fines and stoppages from 1st January to 31st March 1843.-

88 From the Collector of Guntoor.- Reporting that there have been no persons suspended or dismissed from Employment during the last Quarter.-

From

89 From the Sub Collector in Charge of Madura.} Salt Account Current for the Quarter ending 31st March last.-

90 From the Pr Collector of Tellore.} Statement shewing the Salt in Store and ready for exportation on account of Chittagong Indent for 1842/43 up to 23d April 1843.-

91 From the Ag Collector of Tanjore.} Quarterly Return of Revenue Defaulters confined in Jail from 1st January to 31st March last.-

92 From the Ag Collector of Tanjore.} Return of fines imposed and stoppages made from the pay of the Public Servants from 1st January to 31st March last.-

93 From the Ag Collector of Tanjore.} Return of alterations that have occurred in the list of fines and stoppages from 1st January to 31st March last.-

94 From the Ag Collector of Tanjore.} Return of Public Servants suspended or dismissed from employment from 1st January to 31st March last.-

95 From the Ag Collector of Tanjore.} Register of the state of the Pulicat Causeway at the annicut for the Months of March 1842 and 1843.-

From

1783. Fort St. George 1st May 1843.—

96 From the Collector of Trichinopoly.— Forwarding Monthly Returns for March last.—

97 From the Collector of Trichinopoly.— Monthly Return of Persons in confinement in pursuance of sentences passed under Regulation IX of 1822 for March last.—

" Dittos—

Walter Elliot

1st May 1843

28th February 1843 of Fusly 1252 compared with the Collections in the same arrears and Current.

Revenue Comparison

Total	Decrease: Arrears	Decrease: Current	Total	Net: Increase	Net: Decrease
10	11	12	13	14	15
Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
31,055 7 2	- - -	54,345 13 9	54,345 13 9	- - -	23,290 6 7
- - -	76,748 - 11	192,663 9 7	269,411 10 6	- - -	269,411 10 6
99,301 3 -	129,721 7 8	- - -	129,721 7 8	- - -	30,420 4 8
72,888 4 8	- - -	- - -	- - -	72,888 4 8	- - -
10,266 4 -	- - -	122,686 11 2	122,686 11 2	- - -	112,420 7 2
239,297 7 1	- - -	20,869 5 8	20,869 5 8	218,428 1 5	- - -
626 5 2	- - -	46,191 4 8	40,191 4 8	- - -	45,564 15 6
23,000 - -	- - -	22,465 1 7	22,465 1 7	534 4 5	- - -
12,000 9 3	- - -	246,538 11 7	246,538 11 7	- - -	234,538 2 4
45,644 13 8	- - -	239,533 9 11	239,533 9 11	- - -	193,888 12 3
136,028 4 3	- - -	46,051 3 9	46,051 3 9	90,377 - 6	- - -
147,819 2 8	- - -	56,656 1 5	56,656 1 5	91,163 1 -	- - -
9,628 11 7	- - -	87,391 9 3	87,391 9 3	- - -	77,762 13 8
- - -	112,761 8 1	23,528 - 6	136,289 8 7	- - -	136,289 8 7
10,162 10 6	- - -	47,298 13 10	47,298 13 10	- - -	37,136 3 4
30,023 8 11	- - -	39,023 9 3	39,023 9 3	- - -	8,990 - 4
14,166 7 4	242 6 3	- - -	242 6 3	13,924 1 1	- - -
36,477 9 -	- - -	19,331 13 6	19,331 13 6	- - -	15,684 5 9
- - -	4,863 11 7	3,097 13 11	7,961 9 6	- - -	7,961 9 6
1,250 3 5	- - -	- - -	- - -	1,250 3 5	- - -
- - -	- - -	- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -	- - -	- - -
887,217 8 2	324,337 2 6	126,763 5 4	1592,010 7 10	488,566 4 6	1193,359 4 2
				11,992 13 11	12,858 3 -
				500,559 2 5	1206,217 7 2
				Deduct Increase	500,559 2 5
				Net Decrease	705,658 4 9

so scarce, as not to be sufficient for the ordinary wants of the community; so that in the construction of all the late Government works, that have been undertaken in the District, it has been necessary to send for Masons from Goa, and Carpenters from Malabar.-

9 The chief part of the Trade of the District is in the hands of a few foreign Merchants settled in three or four Towns on the Coast; and this class of people, as well as the wealthy Native Traders are not consumers of Tobacco. The only other classes who may be considered as non-agricultural, are the petty shopkeepers to be found in the few Villages scattered about the District and the fishermen on the coast, but even these latter, have generally a small portion of land to eke out a livelihood, and their consumption one way or the other, would produce but little effect on the Tobacco Revenue.

10 From the above observations, which every one who has had any local acquaintance with Canara, must know to be correct, it will be manifest that any continued depreciation of the price of Rice, the staple of the District, must seriously diminish the resources

of the great body of the people (not less, probably, than 95 per Cent of the population being connected with agriculture) and consequently, their ability to purchase the few luxuries, (of which tobacco is the Chief) which come within their means.-

11 The only other cause besides the one assigned by me which could have any perceptible effect on the Revenue derived from Tobacco, is an extensive smuggling of the article. That an illicit trade in Tobacco is carried on there cannot be the least doubt, and where a Monopoly so odious to the people, as is that of Tobacco, in Malabar and Canara; and in which the temptation to smuggling is so great, exists no other result could be expected, but there is no reason to suppose that it was greater in the Fusly in question than in former years.

I am, therefore, still of opinion that to the reduced circumstances of the agricultural population of the District, owing to two successive years of low prices of produce, is to be attributed to decrease in the Revenue from the sale of Tobacco in the Fusly 1251.-

Pt. Coll.s Cutcherry ....
On Circuit. .....
Cundapoor 20th April 1843

(Signed) H. M. Blair
Pt. Collector

Order thereon.

Ordered that the foregoing letter be submitted to Government in reference to Paras 4 and 6 of Minutes of Consultation 1st April 1843.-

Read the following Statement

Statement

36. 37

6759

Fort St George

1st May 1843

Statement shewing separately the Collections on account of the several Heads of Extra Revenue from 12th July 1842 to 31st March 1843 during the Fasly

38

Items included in the Statement of Demand Collection and Balance, March 1843 compared with the average Collections of the same period preceding Faslies.

	Faslies	Salt	Piece Goods	Gruff Goods	Betel Tobacco Gunjah and Bang	Total	Abkarry	Sundry Small Farms and Licenses	Stamp Paper and Cudjans	Grand Total
		Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
From 12th July to 31st March	1249	76,525 7 5	8,626 10 4	1,60,208 8 2	1,74,829 5 11	4,16,664 8 5	3,63,765 - 11	8,664 10 10	4,255 9 6	8,69,875 5 1
	1250	67,672 9 11	74,282 7 8	1,33,340 11 8	1,78,282 9 4	3,85,903 12 8	3,71,002 9 4	9,010 3 3	5,450 12 6	8,39,039 15 8
	1251	84,953 8 3	60,552 11 8	1,84,017 9 6	1,91,281 10 1	4,35,851 15 3	3,70,958 15 3	9,442 6	6,862 4 6	9,08,069 1 3
		2,29,151 9 7	2,16,459 13 8	4,77,566 13 4	5,44,393 9 4	12,38,420 4 4	11,05,726 9 6	27,117 4 1	16,568 10 6	26,16,984 6
Average Collections		76,383 13 10	72,153 4 7	1,59,188 15 1	1,81,464 8 5	4,12,806 12 1	3,68,575 8 7	9,039 1 4	5,522 14 2	8,72,328 2
Actual Collections from 12th July 1842 to 31st March 1843	1252	1,35,513 6 3	60,462 8 6	1,84,855 15 3	1,84,636 13 4	4,29,956 5 1	4,21,482 12 11	9,540 14 2	4,386 10 -	10,00,881 - 5

Madras
27th April 1843

E.E. Jr (Signed) A. Robertson
Collector

Order

38-39 Order thereon. Ordered to be recorded.

From the Coll[r] and Reg[r] of Gov[t] Grants. Read Extract from the
40 Register of Certificates issued to individuals for the
2 quarter ending 11th April 1843.-

Order thereon. Ordered to be recorded.-

40-41 The Board proceed to take
into consideration the Statements noted below
42 and to record their remarks therein.-

From the Collector of Ganjam. Statement of Tuccavy proposed
43 to be disbursed in his District for Fusly 1253.-

From the Pt Collector of Canara. Statement of Charges incurred
under estimate on account of advances for cultiva-
42-44 -tion &c in his District for Fusly 1251.-

Order on the two abovementioned Statements.- } Ordered that the necessary
remarks of the Board be inserted in the proper
column of the Statements and submitted for the
orders of Government.-

Read the undermentioned
45 Statements.-

From the Collector of Cuddapah.- Statement of Contingent
46 Charges incurred for the 3d Quarter of Fusly 1252.-

From the Sub Coll[r] in charge of Madura } Statement of Contingent
Charges incurred for the 3d Quarter of Fusly
45-47 1252.-

Order in the two abovementioned Statements.- } Resolved that the neces-
-sary orders be passed thereon.-

Read

Read the undermentioned Registers.

48 From the Collector of Trichinopoly.- Register of Petitions bear-
-ing the Board's Endorsements presented to him for
49 the Month of March last.-

From the Pt Collector of Canara.- Register of Petitions bearing the
Board's Endorsements presented to him from 1st
48-50 January to 31st March 1843.-

Order on the two abovementioned Registers.- } Ordered to be lodged in the
Office.-

Resolved that the following
letters be despatched.-

To The Acting Chief Secretary to
Government

51 Sir

To The Actg Chief Secy to Government. } Para 1. I am directed by the
Board of Revenue to submit for the information of the
A Most Honorable the Governor in Council the accompany-
-ing General Statement prepared in the usual form from
the Monthly accounts shewing the Collections of ordinary
Revenue from 12th July 1842 to 28th February 1843 of Fusly
1252 compared with the Collections in the same period
of Fusly 1251.-

2 Abstract B exhibits a Net Decrease
+ Decrease in the collections of Current 11,18,000-15-10 in the aggregate to Rupees
Deduct Increase in the Collection of Arrears 4,12,342-11-1 } 8,10,831-2-4 resulting from a
Net Decrease of Rupees 7,05,658-
4-9 in the Collections of Land
Revenue, and a Net Decrease of
Rupees 105172-13-7 in the Collections
from Extra Sources of Revenue.-

3 Abstract C shews the Increase and
Decrease in the Collections of Land Revenue and the
Revenue from Extra sources in the several Districts.-

Revenue Board Office
Fort St George
1st May 1843.

(Signed) E.C. Lovell
A.S. Secretary

General