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' By order of the Right Honorable the Governor in Council,

H. E. GOLDSMID,

Secretary to Government.

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Bombay Castle, 5th March 1850.

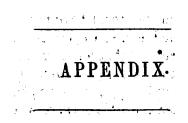
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#### APPENDIX No. I.

#### JOHN VIBART, Esquire,

#### Revenue Commissioner, Poona.

SIB,

To

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.

2. 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 measure must be determined with reference to the usages obtaining in the country where it is proposed for adoption.

3. 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, in consequence of the non-existence of estate ; for there are divisions of land, held by brotherhoods of Meerasdars or Proprietors, which seem to correspond very nearly with the Mehals 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 Meerasdars, or which, from the extinction of the original proprietors, have lapsed to Government, or become "Gutkool," but are still known by distinctive appellations.

4. We do not feel ourselves competent to canvas the North Western system, with reference to the country where it is found; but it appears imperative to show that the objections preferred by the Sudur 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 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 SUBVEY OF THEM.

5. 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, and though we have no scientific delineation of the boundaries of villages, we have yet maps showing 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 Khusreh map of the North-

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Western Provinces. An Estate, or holding, may consist of one or more fields, and be held, as in the North Western Provinces, in severalty or by many co-parceners, ander joint responsibility; but the circumstances out 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 cultivation without a corresponding increase "of demand is strictly interdicted," but "that in the North 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 setting "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 districts of the Deccan yet settled by us, cultivation has increased with unexampled rapidity, so much so as to give occasion for apprehending it 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 ensure the demand 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 by surveying the whole area of a village, but more effectively, it is believed, by selecting and re-surveying a portion of the work of each measurer in every village. The work of our Native measurers is performed by means of a cross 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 obtainable, would in a practical point of view be useless. The maps have also been laid down of late by our Native measurers according to a 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 Koombharee, in the Chandore Talooka of the Nuggur Collectorate.

8. It is remarked by the Board "that the Musahat 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. Pringle's survey of the Deccan there were some very detailed and intricate records prepared, under the name of Kyfeeuts, 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.\*

9. From the 18th to 24th paras. of their letter, already quoted, the Boarl describe Sir T. Munro's 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 manage-"ment of Estates, where property in land attaches exclusively to the Government, no parties existing interme-"diately 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 purposes where proprietary rights are recognized as "attaching to individuals, and a title to change the rent of fields or to disregard the customs 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 conclusion 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 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 a value to the land, and enable its possessor to let or sell it, which of necessity constitutes him a preprietor. Whether or not Sir T. Munro disregarded the rights of the real proprietors, and recorded the land simply in the names of the actual occupants, who thus became responsible for the payment of the assessment, we do not think it necessary to inquire ; but we unhesitatingly record that our settlement recognizes all existing proprietary rights, and that the proprietor has the fallest liberty to assign his land to under tenants upon whatever terms he chooses, and which right is everywhere exercised. The imposition of a land tax upon every field in England would no more destroy proprietary rights than the existence of tithes does at the present moment, and it is the \* The Kyfeents prepared for many of the villages assessed by Mr. Pringle were upwards of 300 yards in length.

amount, not the mode of assessment, that could by possibility do this. An assessment in excess of the rent would destroy proprietary 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 value of land or property in land has been destroyed in Madras, the cause is to be sought for in the exorbitancy of the assessments, 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.

11. 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 numerons, 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, if not already familiar, and also by the European Officers, whose duty it is personally to superintend the execution of the classification. 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 classifier, upon our system, minutely examines the field, digging at intervals over its whole surface, to ascertain the depth and quantity of the soil as well as the nature of the sub-soil. From this examination he is enabled to assign the several varietes of soil, in their proper proportions, to one or more of the nine classes above referred to, which particulars he records in his field book with other extraneous circumstances, should there be such, affecting 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.

13. A proportion of these returns is subsequently subjected to test by the European Officer, who, in company with another classifier, unacquainted with the classification already made and recorded, goes again over the same ground, and these make their independent classification of its soils. Should their results correspond, the accuracy of the test is established, and the correctness or otherwise of the original classification 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 classifier, it is evident that the nature of this check tends to produce uniformity of classification, by bringing the opinion of each classifier 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 every village; while we, at the same time, endeavour to make it return as frequently as possible to the work of every classifier, 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 classification requires not only a good eye and judgment 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 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 mar ked extension of cultivation has subsequently taken place

#### II. BASIS OF ASSESSMENT.

15. It is unnecessary to refer particularly to the Board's 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

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

portion of the gross produce. From the directions for arriving at the fair amount of Government de. mand, 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, 82nd, and 83rd 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 us 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 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.

16. 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

Vide 92nd para. of Sudder Board's Revenue Circular, dated 9th April 1839.

the existence of such a necessity, and it has been their object to equalize, as far as possible, the Government demand. Here, however, such marked distinctions in the several classes of cultivators are not observable, and have never been re-

of proprietors and cultivators located in the different villages. The Board regret

cognized as a reason for 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.

17. 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 form a liberal assessment, and that this principle, if 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 than to any peculiarities marking its different systems of revenue management.

#### III. WASTE LANDS.

18. 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

Vide paras. 48 to 66 of Board's letter dated 20th March 1838 (No. 102). 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 cowlee 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.

19. 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 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 advantitious aid whatever, as we believe would be the case anywhere under a liberal assessment; and we therefore think it unnecessary to offer any further observations on this head.

#### IV. MODE OF SETTLEMENT.

20. The mode of annual settlements described by the Board as existing in the Madras districts, does not Vide paras. 57 to 61 of Board's letter last quoted. 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.

21. The tour made by the Mamlutdar and his Establishments, for the purpose of taking engagements 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 actully 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

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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 extensive examination of the lands of villages, we have only met in the Deccan with some six or seven 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 occurrence of such errors. From this annual inspection of fields, the village accountant frames an Asameewar Statement, from which the Mamlutdar makes an abstract for each village, and from these again one for his whole district, and these comprise every thing requisite for the completion of a Ryutwar Jummabundee.

22. The revenue is collected by the village Officers, and paid into the Mamlutdar's treasury by regular instalments of so many annas in each rupee; and to prevent fraud on the part of the Government Officers, every Ryut is furnished with a receipt book, in which his payments are required to be immediately noted by the village accountant, and signed by him and by 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.

23. The variations of the annual demands in Madras are attributed by the Board to six causes; but in Vide 58th para of Board's letter districts where our settlements have been introduced, such variations are limitof 20th March 1838. ed to two, viz :

I. An increase or diminution of the quantity of land in cultivation,

II. Remissions on account of failure of crops, or poverty of Ryuts.

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24. The first is essential to our system, and we hold to be one of its greatest advantages, as leaving the . Rynt at perfect liberty to enlarge or contract his cultivation, as his individual circumstances may render expedient.

25. 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 a very 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.

26. Upon this head we have merely to record our impression, that no balances on account of land revenue Vide paras. 63 to 66 of Board's contracted subsequent to the new settlement, exist in any of the revised districts letter of 20th March 1838. nor do we apprehend the slightest danger of such hereafter accumulating under the most ordinary exercise of care on the part of the Collector,

#### VI. AVERAGE RATE OF ASSESSMENT.

27. We forbear offering any remarks upon this division of the subject, under a belief that no useful con-Vide paras, 67 to 70 of Board's clusion can be derived from its discussion, without an intimate acquaintance letter of 20th March 1838. with the various capabilities of the countries, brought under comparison.

#### VII. SALEABLE VALUE OF LAND.

28. Owing to the racking system prevalent in the latter years of the Peishwa's Government, and over. Paras. 71 to 79 of Board's letter assessment throughout our administration, sales of land have become as little of 20th March 1838. known in the Deccan as in Madras. Irrigated land, however, (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 nowhere 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 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 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, Expenses of Collections.

29. The Board discuss at some length this question, but more with the view of disproving the vast Vide paras. 80 to 89 of Board's superiority that has been claimed for the Ryutwar over the village plan of letter of 20th March 1838. settlement, on the score of economy, than of deciding absolutely as to the expense

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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, 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 Jumma, alienated to hereditary district and village Officers, which are vested rights, and could not be got rid of under any system.

#### 1 IX. DEPENDENCE ON NATIVE FUNCTIONARIES.

30. We fully concur with the Board in ascribing the prevalence of fraud in the Madras districts to the Vide paras. 90 to 105 of Board's peculiarities of the system of management there followed, which offer so many letter of 20th March 1838. peculiarities for extortion and peculation, 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 Government, as they are certainly calculated 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 peculation arising out of the Collections of a fixed demand, which exist equally in the North-Western Provinces and in the Madras districts, there are in Vide 90th para. of Board's letter the latter all the opportunities arising out of a fluctuating demand;" an objec-of 20th March 1838. tion, however, which does not apply to the system here, where the demand during the period of the settlement is as certain and invariable as in the North-Western Provinces; that is to say, that the person who engages for the cultivation of any number of fields, is perfectly aware beforehand 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 us, 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 particular 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. 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 field assessment, is the freedom and independence it secures to every proprietor or cultivator within the village, by the safeguard it offers against oppression or over-exaction on the part of our Revenue Officers or other influential person; for (with a full knowledge of the prevalence of abuses in former years) we conceive it hardly possible now that a Deccan Ryut 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 Mamlutdar, Mahalkuree, or European authority.\*

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 is due by the oppression or defalcation of his neighbours, while, if it be the property of more than one, yet the number of the co-parceners must be small, and the intricacy of the relations constituting their dependence upon each other, and their consequent liability to injury from one or more of their body, proportionably less, as our fields are smaller than the Mahals or estates of the North-Western Provinces. And 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 oppression on the part of the richer and more influential members towards the poorer and feebler por-. tion of the community, and this opinion is confirmed by the statement of the vast number of cases connected

Vide102nd para. of Mr.Thomason's Report on the Settlement of Azimgarh.

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. Thomason, indeed, states in the 49th para. of his Report on

Azimgarh, that "a wealthy and intriguing man, who once gets a footing in a village, will soon contrive to "bring the interest of all the others to sale, and, by purchasing them, become himself the sole proprietor," and this extended system of compulsory joint responsibility would also appear to be unfavorable to industry and agricultural improvement, which, in common with other sources of national prosperity, will generally flourish in proportion to the degree in which the efforts of individuals working for their own advantage are left unshackled.

#### X. PRESERVATION OF INDIAN TENUBES.

34. The existence of proprietary rights in the Madras districts, argued for at some length by the Board, has,

\* By the appointment of Mahalkurries, the Cutchery of a head Native Revenue and Police Officer has been brought within a day's journey of every village; and you are well aware that the avenues of redress thus opened up to the Rynt are fully equal to the occasion, and that cases of oppression or 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 Mamlutdars and Mahalkurries, 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.

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Vide paras 106 to 120 of Board's we are told, been denied or doubted, and we can understand the feeling of letter of 20th March 1838. surprise with which such assertions must have here surprise with which such assertions must have been received ; for, however the

value of this right may have been affected by taxation, it is difficult to imagine over-assessment to date from a period as remote, and to have been so unvarying in its nature, as to have prevented this right ever rising into existence, or when once risen, to have continued so long as not only to have destroyed its value, but obliterated its very remembrance.

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 natually desire to separate their interests as much as is possible. It is inconvenient even for brothers to possess the same bullocks, the same plough, 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 thefreedom 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 guiness would not long keep them in a common purse. A family of brothers would soon cease to live in the same room, and though 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, 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 payment of the Government assessment in olden times. We do not, however, infer from this the existence of a common property in the village lands, or the joint ownership we are told is so common in the North-Western Provinces. Joint responsibility for the payment of the revenue, and joint village management, were, perhaps, universal in the Deccan, but we can find no traces of joint ownership, and must balieve that it never existed. The villages here are much larger than those of the North-Western Provinces, but generally contain a number of Thuls or Thickas, about the size of the Mehals or Estates of the latter, which, though divided off into distinct 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 commonly exist, 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 payment of revenue did at one time, and in fact up to the accession of our rule, exist. Each field of this "Thul" or "Ticka" 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 owner's 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 effected 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 revenues 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 proportion 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 settlment, is therefore strictly in accordance 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 proprietors 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.

39. The Board conclude their letter 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 Vide paras. 123 to 141 of Board's letter of 20th March 1838. Madras districts, which they contrast with the flourishing condition of the North-Western Provinces under the present settlement, and thence deduce the immeasurable superiority of the village plan of management; but, in our humble opinion, the immeasurable superiority observable in the North-Western Provinces is the result of the moderation of the Government demand : the undeniable inferiority in the Madras management arises from the error committed, of imposing exorbitant and illiberal assessments.

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 over-taxation, 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 state of pauperism and dependence. It cannot be said to be preservative of Indian tenures-where

"it exists there can be no leases to uphold, and a possessory right will not be even claimed. That any system, "when over-taxation exists, can be dear to the people, can only be believed when men feel a pleasure in seeing

Vide 123rd, 124th, and 126th paras. of Board's letter of 20th March 1838.

" their dearest possessions torn from them to be given to others, and unless men " are found indifferent about the occupancy of fields, on which they have bestow-" ed their labours 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 interference, and the surveillance of Gov-" ernment inquisitors," " Every man must be degraded in his own opinion, and relegated to the 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 show forth the erect and dignified independence of a man indifferent to the favor or frown of his

"superior, accustomed as he must be to prefer perpetual remonstrances and solicitations, and abide the result Vide 138th para, of Board's "with the most enduring patience. His earnings, while his rent continues 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 applicable 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 Coimbatoor the average annual settlement for the last ten years is about one-third, or 11,62,463 below the maximum demand; and that in Canara, in 1243, Fuslee, out of 51,449 verges, only 31,835 paid the maximum, and in 20,163 vergs, temporary or permanent deductions were allowed; and the Board truly observe, that "under such circumstances, however the cultivators Vide 139th para of Board's may exert themselves, the hope that by their industry they may attain the stand, letter of 20th March 1838. "ard assessment, and thereby reach a limit to the C

letter of 20th March 1838. "ard assessment, and thereby reach a limit to the Government demand, is "absolutely vain; thence must result inaction, poverty, dejection, and all the worst concomitants of oppressive "over-assessment."

42. The N. W. Provinces, from the Reports before us, 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 abetments, at the discretion of the Collector. This proved, as might have been expected, the source of fraud, villany, and oppression, to an almost unparalleled extent, and also gave occasion to the vast and almost interminable details of the accounts, the minute investigation into the concerns and the 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 overtaxation, 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 proprietory rights, 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 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 sub-divided by co-parceners—recognition of property in the soil—and perfect freedom of management with regard to rent from sub-tenants, 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—collection of the assessment from cultivated land only, and thus permitting the Ryut to contract and extend the sphere of his labours 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 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 pourtrayed by the Board in their pleasing picture of the anticipated effects of the village system of the N. W. Provinces, where Vide 135th para of Board's letter families will be united by the closest bonds of concords and sympathy—where of 20th March 1838. The poor will be supported by the affluent, and widows and orphans encourag, ed to look for protection from their natural supporters—we yet expect that our settlements will confer real and substantial benefits upon the people, and augment, at the same time the resources of the State.

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 operations here, while, as a whole, it appears quite unsuited to the circumstances of this part of the country. We have here 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 proprietory rights, and prevent oppression on their part; and were the case otherwise, we are certain that any attempt to constitute them Zumindars 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 opportunity 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 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 Khusreh, or detailed measurements and maps prepared by the Ameens in the N. W. Provinces. A method, however, of verifying the Khusreh is recommended for adoption by the Board in the 66th 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 included a systematic remeasurement of a portion of the Ameen's work, and, if not, the method would appear unequal to the detection of any but gross instances of his mis-measurement. 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 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 7th 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 Native measurer, who would in all cases take care that the *total* result of his measurements were not affected by particular deviations from accuracy which he might think his interest 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 Vide Section II. of Sudder Board Revenue Circular of 9th April 1839. seems doubtful whether the information obtainable from such a survey would in

practice be found of much use towards the settlement of future disputes, caused by the fraudulent 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 involve 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 geographical purposes, we are decidedly of opinion that this object would be best attained by means of a separate agency, acting under the instructions of Surveyor General. The duties of the Officers of the Deccan Surveys are already ample, and the super-addition of a professional survey 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.

51. We have not the means of forming any proper estimate 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 large size of our villages, which may average 3 square miles each. From an extract of a letter from the Secretary to the Board of Revenue to the address of the Secretary to the Lieutenant-Governor of the N. W. Provinces, and dated 1st September 1837, we learn that up to that period the cost of the professional survey had varied from Rupees 61-4-0 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 $\frac{3}{3}$  per square mile. Whether this reduction 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 the estimates, its cost would be considerable. We have not at command any record of the number of square miles in the Ahmednagar, Poona, and Sholápur 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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have been ither to 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 enable us 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 want 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 12th and 13th paras. That of the N. W. Provinces appear 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 Jumma on each field is made with reference to its natural fertility and extent, which therefore require to be nicely ascertained. In the North-West Provinces all varieties of soil appear 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 descriptions 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." And again in the 69th para., "In order to diminish the labour of going over the fields as much as possible, every number of the Kusreh which has been measured as now irrigated, is first marked in the field map with a small cross in red ink. When this is done (which takes little time) a glance at the map will show on 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 existence 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. Muir's Report on the settlement of some districts in Bareilley, dated 5th September 1838.

55. In para. 21 he states that "the classification of Monzahs according to their general capabilities, renders "the more uncertain classification of kinds of soil in individual Monzahs of but secondary importance. The "classification of soil in Monzahs is recorded under the heads of Surracen and Bhoor, the former including all "the land entered in the Kusreh as Doomut and Mutteewar, and the latter only that entered as Bhoor. With a "Monzahwar classification, however, much reference to these returns for the purposes of assessment is, in a great "measure, dispensed with. I have to observe also that there is an immense difference between a good and a bad "Surracen soil. Thus the unproductive hard soils called by the people Khaput and Kurkhuttee come under the "head of Surracen, because they are recorded in the Kusreh as Mutteear, which they really are, although the "worst description of Mutteear. This species of Surracen, therefore, 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 Sur-"racen. I make these remarks that no misapprehension may occur regarding the kinds of soil recorded in the "worzahs." We need hardly add that a classification which is not even trusted to for conveying a general idea of the average capabilities of different Monzahs, 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 endeavour by collusion with the Ameens to have the quantity of land in cultivation, as well as its general quality, fraudulently under-estimated; and what 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 the execution of the field measurement and classification of the N. W. Provinces, is perhaps accounted for 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. Elliot's report on some districts of the Dooab, 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, sub-tenants, 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 variance with the estimates of their respective liabilities, obtainable from the Kusreh. 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 Kusreh is an almost useless document, and this not only where cultivators are tenants-at-will, (in which case they may be in a measure 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 Jumma to be paid by each proprietor or shareholder, but also the amount 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 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 Rynts 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 usages, 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, twenty, or 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 divisions of land in the N. W. Provinces as with us, and that there, a much more minute interference with the management of property is made than here. This interference, we should apprehend, would not only fail of effecting the object of securing the rights of all parties, but might even be made a means of destroying them, and the former, in our opinion, would have been more satisfactory if made according to the ascertained value of the several Puttees, Thakes, and fields forming 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 Jumma were offered to a village, all but the most influential inhabitants would instantly decline it, and beg that the duty might be performed by Officers of Government.

60. And in consequence of the appointment of the Jumma being left to the Ryuts themselves, it is not probable that much trouble will be taken to inspect the bounderies of fields, and to perpetuate the ugefulness of the Kusreh 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 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 Kusreh measurement and records of the present settlement would no longer give any information of the distribution of landed property . or the rights and 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 it proper working, than in the more simple mode of assessment introduced here; and it is 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 inquisitional interference with the concerns of cultivators, while it can hardly fail to give rise to 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 limited 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 naturally, in the first instance, refer it.

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

63. We have endeavoured, however, throughout the Report to express our conviction, that the settlement of the N. W. 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 to which we cannot yield our approval, and we still remain unshaken in our belief of the superiority of a fixed field assessment, as, in our humble judgment, of simpler execution in the first instance, and likely to require fewer

adjustments afterwards, as interfering less with the existing tenures of landed property, and offering greater facilitie for effecting its sale and transfer, while affording to the poorer and less influential portion of the community a bettes protection against injustice and oppression.

We have the honor, &c.,

(Signed) H. E. GOLDSMID,

Civil Service.

G. WINGATE,

Lieut. Engineers,

Superintendent of Survey and Assessment in the Deccan.

Ahmednaggar, 17th October 1840.

То

#### J. VIBART, Esquire, Revenue Commissionor, Poona.

No. 167 of 1840.

SIR.

Mr. Reid's letter to Rev. Comr, dated 27th October 1840. Mr. Halliday's letter to Mr. Reid, dated 17th August 1840, No. 137. Mr. Colwin's note of 9th August 1840.

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.

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 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.

3. Before proceeding further, 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 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.

4. Mr. Colvin, throughout his note of the 9th August 1840, rests his arguments on the 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 the 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 everywhere extended, consequent on the introduction of the new settlement, is, of itself, abundant proof, that whatever the objections to which they are open, among them over-assessment can have no place. On the contrary, the survey was instituted for the express purpose of effecting a just and equable reduction of assessment, and the new settle. ments 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 overbalanced by the prospect of escaping the contrary and great evil."

5. A further mistake into which this gentleman has fallen is, in believing the assessment here to be fixed upon all the resident Rynts or single cultivators in villages. The assessment is fixed upon fields, 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.

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

Governor General's despatch to the Hon'ble the Court of Direc-tors, dated 18th August 1838, No. 3.

7. His Lordship the Governor General in Conncil has expressed surprise to find in the new Deccan survey, by which all old errors were to be 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.

8. 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 rather likened to the furtalling operations of the settlement Officer in the North-Western 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 it 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 North-Western 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 could afford no materials for fixing the details of a field assessment, and it is therefore immaterial whether it precede or follow the latter operation.

10. 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 endeavour 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.

11. 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 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 Accountant's 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.

12. 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 measurers at each corner or bend of his field during the progress of its measurement. The Patel and Accountant are also required to be present, and to accompany the measurer daily into the field, with the Bullotehdars, Mahars, &c., of the village, in order to point out the proper boundaries of each field, and fix the boundary marks.

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

14. 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 or 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 prefaced 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 witness to the operations of the measure at every period is also thus preserved.

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 No. 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 land measures obtaining in the village which it contains. These particulars are obtained from the Accountant's records, or if wanting in these, from an oral examination of the village officers, and owner or cultivator of the field.

16. The measurer then chains the boundary of the field, laying down the land-marks, and making a sketch of ♥ its shape in his field book, as he goes round, on which he notes down the number of chains each side is long; the B 183-4+-

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 lengths 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 are also shown 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 the fields are subsequently measured, and the area of the village obtained.

17. The preceding description will be rendered more intelligible, by the following example of the method of recording the measurement in the field book :---

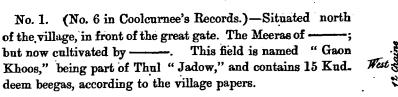
Saturday, the 19th of December 1840, and native date.

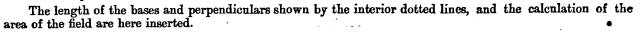
PRESENT IN . THE FIELD.

On the part of Village. On the part of Government. Bappoo Wil. Sooltana ...... Mokuddum P. Hurree Wullud Appa .....Patel. Sheik Adam ..... .....Peon, Bappoo Shreeput ......Coolcurnee. Rama.....Lohar. Krishna ......Purreet. Balla Wullud Bappoo ..... Ramnae ..... Mahars. Apnac ..... Hurree ..... Bullee ..... Kimdoo Wullud Appa......Mangh.

North

South

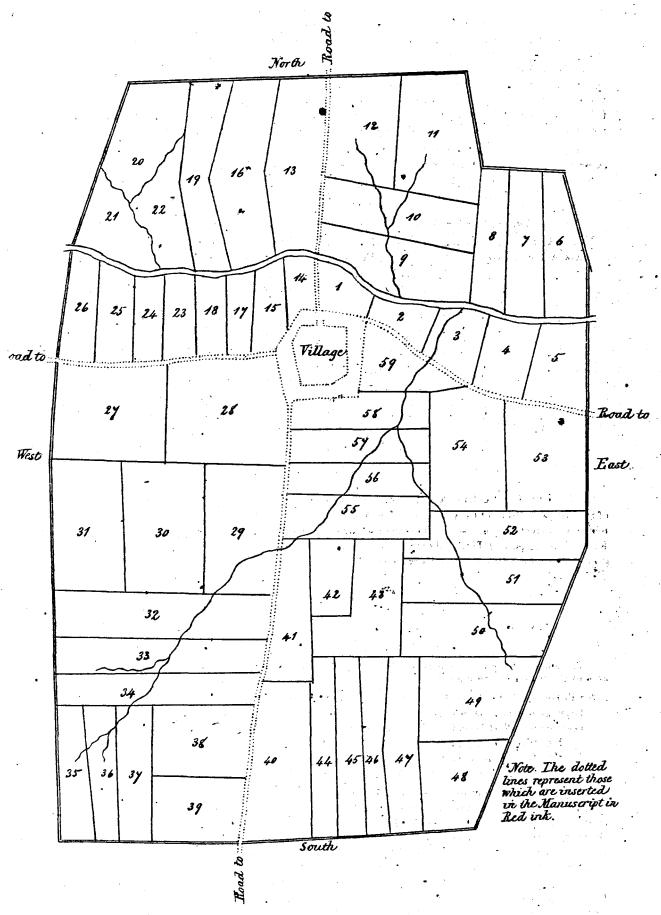




North boundary, 19 chains long, formed by large nulla; East boundary 7 chains long, not well defined; two large stones have been sunk at the two corners. South boundary,  $15\frac{1}{3}$  chains long, formed by a prickly-pear hedge; West boundary, 12 chains long, formed by road to \_\_\_\_\_\_. This field is bounded on the North by the village nulla, beyond which is No. 9 "Gutkool," cultivated by \_\_\_\_\_\_; on the East by No. 2, the Meeras of \_\_\_\_\_\_; on the South by a prickly-pear hedge, beyond which is the village site; on the West by road to \_\_\_\_\_\_; beyond which is No. 14, the Meeras of \_\_\_\_\_\_.

18. The forgoing 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 shown upon the sketch. This is accordingly done by the measurer, after his return from the field, each field being plotted separately, and then transferred by means of tracing paper 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 positions, or, in technical language, to make the work close, in a map constructed in this rude fashion; and to assist in effecting this object, the position of each village, and that of two or three of the principal roads or nullas 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 opposite page, the position of the village

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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 comprised in each are easily adjusted, in position approximating very closely to the truth, from the map prepared by the Native measurer.

19. 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, showing not merely the interior divisions of the lands of the village into fields, but also the directions of the various roads, foot-paths, 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.

20. 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 re-surveys and maps a proportion of the interior fields.

21. 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 measurer's field book tested and established, and the varieties and proportions of soils in each field, with a minute description of every well or other source from which water for the purposes 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.

22. The work of the classifier is again subjected to examination by the European officer, who re-classifies a portion of his fields, as he had previously re-surveyed those of the measurer.

23. In the field work, therefore, connected with the survey of each village, there are five distinct operations:----

(1.) Every portion of land comprised within the village limits is 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 shown upon the village map, which is constructed from actual measurement.

(2.) The accuracy of this measurement and map is ascertained by systematic test, executed by the European officer.

(3.) 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.

(4.) The preceding classification is systematically tested by the European Officer.

(5.) 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.

24. Under these heads are comprised 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 demarcation 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 objects be deemed of sufficient importance, by the super-addition of a scientific survey, as shown in my 9th paragraph.

25. 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 the cultivator and proprietor, the tenure by which it is held, the number of years it may have been in the possession of its present holders, and the proofs by which each claim to exemption from assessment is supported. Copies of all Sunnuds 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 householder, the number of his family, servants, slaves, cattle, ploughs, &c., the description of tenement he inhabits, and such other statistical information as can be obtained, are embodied.

26. The manner in which the various information collected during the progress of the survey is made to bear in determining the question of assessment, has 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 statement 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 error 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.

27. Before concluding, and also in the 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 of 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 Revenue Survey of the N. W. Provincos, 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 who has labored for years in the department—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 neccessary consequence of this is a very general feeling of disappointment at their present position and prospects, 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 address of the 3rd October 1839, and had the satisfaction 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 Bevenue Survey in this Presidency is under the consideration of the Supreme Government, that advantage will be taken of the opportunity by the Honorable the Governor in Council, to obtain a satisfactory settlement of the important points now noticed; for we shall vainly expect to prevent a constant and most hurtful succession of changes among the Europern Officers employed 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.

I have the honor to be, &o.

(Signed) G. WINGATE, Superintendent, Revenue Survey.

Bombleh, 30th December 1840.

No. 229 of 1841.

TEBRITORIAL DEPARTMENT, REVENUE.

From

To

MR. CHIEF SECRETARY REID.

THE REVENUE COMMISSIONEE,

Dated 15th February 1841.

SIB,

I have the honor to acknowledge the receipt of your letter, No. 3302, of the 27th October last, forwarding a copy of 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 mapping 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.

No. 2,590.

2. I take this opportunity of resuming the subject of my letter No. 1587, of the 29th August 1839. It will be in Government's recollection that I was favored, under date the 15th of the same month, with a 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.

3. 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 somewhat 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 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.

4. In my reply to your letter, I expressed a hope that the correspondence to which I referred, and which must have reached the Hon'ble Court subsequent to the despatch of their letter in question, would have, in a great measure, satisfied their doubts, and cleared np 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 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.

5. 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 favour 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.

6. 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 October 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 Taluka Chandor, 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 Nassick Sub-Collectorate.

7. 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, showing that some of the most valuable parts of the system pursued in the N. W. Provinces, already form part of the plan of operations in the Deccan, and that, where the 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 Government's confidence in the admirable qualifications of the Agents it has selected, to carry its designs into execution.

8. The objections of the Hon'ble Court to the plan which it was at first proposed to follow, in revising the survey and assessment of the Deccan, were the want of any clearlydefined 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 dependent on the discretion of the settling Officer, 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.

9. The uncertainty as regards the *mode* of settlement, had, as already observed, been in great part removed previous to the receipt of the Hon'ble 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.

10. 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. 6 which contain the information required, and which, as far as a description of the mode of operation 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, wherever it differs from that followed in the Deccan, and thus comply with the first requisition of your letter under reply,

\* No. 154, of December 16th, with my letter No. 54, of the 8th January 1841. B 183-5 Vide the 6th and following paras. of their letter above alluded to,

No. 1015, March 17th 1838. No. 1813, May 14th 1838. No. 2732, July 19th 1838. No. 4739, Dec. 31st 1838.

No. 1587, of the 29th August 1839.

No. 509.

viz., to submit my opinion on the questions 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 very voluminous Reports.

11. The objects of the operations, which those Officers are employed in superintending, are pretty nearly the same as those of the survey, &c., 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 equal, and to "ensure 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, &c., 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.

12. "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 culturable and cultivated land, is here, from the nature of the prevailing tenures, a necessarily annual operation; and the scale of classes of soil, though in principle that which is perfectly familiar to the people, is, of course, more systematic.

13. In the survey operations under Lieutenant Wingate, in the Poona Collectorate, 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 confined 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 measurements are made *de novo*, for though parts of the Nassick districts were surveyed by Mr. Pringle, his survey was never acted on, and its correction would consequently, at this distance of time, have entailed more trouble than an entirely new survey. Both in the Northern and the Sonthern Deccan, the *classification* is entirely new, that of Mr. Pringle's, where it existed, having been found generally too faulty to admit of correction.

14. The first step preparatory to a survey in the North-Western Provinces, appears to be "an accurate adjudication and demarcation of the boundaries of every village by the Revenue Officers."

15. 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 adjudication 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 previously been the theatre of any operations of the kind, the case was found to be 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 valueless. 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 making 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 Gene. ral's letter to the Hon'ble Court, are sufficiently evident. With the assistance of an enactment, such as that proposed, the Officers of the Deccan surveys will be enabled to assimilate this branch of their system very closely to that followed in the North-Western Provinces.

16. The next step in the system followed in the North-Western Provinces, appears to be a scientific survey of the boundaries and areas of every village showing, in a general way, the principal variations of soil and surface.

17. 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

\* Para 4th of the Right Hon ble the Governor General's letter to the Hon'hle Court, No. 3 of August 18th, 1838.

Objects of the survey and assessment in the Deccan,

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

Measurements.

Classification.

Governor General's letter paras, 6 to 16,

Demarkation of village boundaries.

Scientific circuit survey of village boundaries.

Governor General's letter, paras. 17 to 26; Mr. Private Secretary Colvin's note, paras. 4, 5, & 8.

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 pro-"fessional survey, it is said that this part of the work is of little value, and that these "interior village or field measurements have, in fact, to be done afresh, at a time, to be ex-"plained in the sequel, by the Collector's establishments." I should infer, indeed, from paras. 20 to 25 of the Governor General's letter, that it was in contemplation to omit altogether, at this 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.

18. To this, the first 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 surprise "to find that the "operations are so conducted as to be absolutely of no value for geographical or topo-"graphical purposes, and, it is to be feared, of little more than temporary and doubtful "utility even for merely revenue purposes."

19. Before adverting to the question raised regarding the 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, nullas, 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 General's letter to the Hon'ble Court, as among the objects of the professional survey, viz., "to serve, as it were, as an index to the " native village maps, to show 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."

20. 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.

21. 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 found among the accompaniments,) I own I am at a loss to know what further can be required for any present practical purpose. However that may be, I would beg Government's attention to the opinion expressed by both Mr. Goldsmid and Lientenant 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 anything to their value; they could prove no check on frandulent mismeasurements in a detailed field survey; since, whatever might be the error in individual fields, the field measurers could never find any difficulty in making the total of any large area (to the measurement of which the operations of the scientific survey must necessarily be confined) correspond with that brought out by themselves.

22. 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,

Not requisite for \* Revenue purposes in the Deccan.

The supply of topographical or geographical data, no part of the original plan of the Revenue Survey.

Para. 18.

Nevertheless, even for such purposes, the information collected by the Revenue Survey is of considerable value.

In the Descan, the expediency or otherwise of a scientific survey of village boundaries not a Revenue question.

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 Government's 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 have saved any of the labor or expense incident on a scientific survey of village boundaries.

23. For further details on this 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 are specified below.\*

24. The next step in the system pursued in the North-Western Provinces, appears to be the transfer of the results of his labors, by the scientific surveyor, into the hands of the settling Officer, and before showing 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. Colvin's note, viz., a tendency to fix the demand of revenue too much upon speculative and uncertain grounds, and consequent over-assessment.

25. The means which are here taken to guard against this result, which is justly termed the worst which can follow any attempt at 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.

26. It will be in Government's 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 two 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 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 proceedings; 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 overblanced by the prospect of escaping the contrary and greater evil; but where in the case in question, further inquiry showed that the effect of the reduction in the nominal assessment had been to give such an impulse to agricultural industry, and so to extend cultivation, that the sacrifice of revenue was merely temporary, and that sometimes, 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's having suffered even a temporary loss, in extending relief to the over-taxed cultivators was groundless. On this point, I would beg more particularly to refer to the parts of Mr. Goldsmid's and Lientenant Wingate's letters noted in the margin, and to almost every para. of their Joint Report, and will only further remark,-lst, that the practice followed here, of requiring all the Survey Reports and propositions regarding the assessment to be forwarded through the Collector, secures sufficient check against over-assessment, provided the Collector be even less qualified for his situation than would be required if he were to be made, as it appears he frequently is in the North-West Provinces, the Settlement Officer; and 2ndly, that the survey under Lieutenant Wingate is the only one in which the two duties of Survey and Settlement Officer are combined, and that, whenever the state of the public service may admit of

\* Paras. 7 to 9 of Lieutenant Wingate's letter of December 30th.

Paras. 49 to 51 of the Joint Report of Messrs. Goldsmid and Wingate, and paras. 5 and 7 of Mr. Goldsmid's Report of the 16th of December, forwarded with my letter No. 52, of the 8th ultimo.

Para. 9.

Governor General's letter, paras. 32 and 33; Mr. Colvin's note, paras. 6 to 10 and 2 and 3.

Question as to the necessity of entrusting the survey and assessment to different Officers.

Paras. 2 and 3.

Para. 4 of Lieut. Wingate's letter of the 30th December, and para. 3 of Mr. Goldsmid's of the 16th idem, forwarded with my letter No. 54, of the 8th ultimo.

an addition to the number of his assessments, 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 two branches should be kept perfectly distinct.

27. It is unnecessary that I should enter into any lengthened detail to show how the maps and other documents, which are to furnish the data for the settlement, and which would, in the N. W. Provinces, be in part prepared by the professional survey, are provided in the Deccan, as the sketch of the operations of their establishments, given by Messrs. Goldsmid and Lieutenant Wingate in those parts of their Reports noted 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 individual fields, and the mode in which those measurements are recorded, the plotting each field roughly in 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 Officers, in a way to render as certain as possible the detection of any error which may have been committed.

28. I would beg, however, not to be understood, from the observations contained in paras. 24 to 26, as expressing an opinion that it is at all desirable to entrust the superintendence of the survey, and duty of making the settlements, to different Officers. It undoubtedly is desirable that the Settlement Officers 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 arrangement can we ensure that the survey establishment should procure the information required of the kind, and in the shape, most useful of the Settlement Officer. 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, or connexion with, the local Revenue Officers, so that the object of supplying the wants of the latter, by forming a foundation for future 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 reminded that the end and object of their labors was to propose a new assessment, and that they must be prepared, not only to defend. their propositions in theory, but to submit them to the test of being immediately put in practice. Nor, indeed, does the course I have recommended seem at variance with that followed in the N. W. Provinces, where 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.

29. As this is a branch of the work, the correctness or otherwise of which admits of being at once correctly tested, I would beg Government's particular attention to paras. 50 and 51, and note Z of Mr. Goldsmid's 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 Wingate's operations have been hitherto chiefly confined, the measurements of 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 is 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

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Governor General's letter, para. 32, and Mr. Colvin's note, para. 4.

Preparation of village maps, measurements, and mode of testing ditto. Lieut. Wingate's Report of Dec. 30th, paras. 12 to 20; Joint Report, para 43; Mr. Goldsmid's Report of Dec. 16th, para 2nd; do. on Chandore, paras. 39 to 61, (this is the Report forwarded with my letter No. 49, of the 9th January).

Correctness of measurements.

Classification. Paras. 62 to 76 of Mr. Goldsmid's Report on Chandore of the 1st Nov. 1840, No.

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135, and the Memorandum from Lieut. Davidson, appended to it; paras. 21 and 22 of Lieut. Wingste's Report of Dec. 30th, and paras. 9 to 14 of their Joint Report. Forwarded with my letter No. 49, of the 9th January 1841.

Statistical information.

Lieut. Wingate's Report, para. 25; Mr. Goldsmid's Chandore Report, paras. 77 to 79.

Vide paras. 32 and 33 of Governor General's letter, and paras. 6 and 10 of Mr. Colvin's note.

Lieut. Wingate's Report, paras: 14 and 20 to 22, and clauses 2 and 4 of para. 23; Joint Report; paras. 8,10 to 14 (especially 13), 48 to 54.

Mr. Goldsmid's Chandore Report, paras. 41 to 76 (especially 41, and 43 to 49;) and Mr. Goldsmid's Report of Dec: 16, No. 154, para. 2d.

Determination of the Assessment:

Reports of the Superintendent and his Assistants. to Mr. Goldsmid's Chandore Report), as a very clear explanation of a process, sufficiently simple in itself, but which, from a general description, might be supposed to be somewhat complicated and intricate; and also to the 9th to 14 paras. of Messrs. Goldsmid and Wingate's Joint Report, which are chiefly intended to show that the objections taken by the Board of Revenue for the North-Western Provinces, against the system of classification followed in Sir Thomas Munroe's Survey in the Madras territories, do not apply to that followed in the Surveys now in progress in the Deccan.

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 Sunnuds, &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.

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 Officer 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 favored, 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 Sudur Board of Revenue refer, in estimates of produce and expenses, profits, rents, &c., but in measurements and classification, were, 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 statisfied, when the precautions which are taken to prevent error or fraud, and the repeated and severe test to which the work is subjected at every step, are taken into consideration. On this point I would more particularly beg attention to those parts of the documents now submitted which are noted in the margin.

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 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 Jummas in the settlement of those Provinces, and this consideration is more especially extended to the past realizations of revenue.

35. When all his inquiries are concluded, the Superintendent of the Survey submits to Government, through the Collector and Revenue Commissioner, Reports from himself and his Assistants, who may have been entrusted with the immediate superintendence of the measurements and classification. In these Reports are stated, generally, the result of the survey, with a description of the districts, and of any peculiarities in the soil, climate, population, state of agriculture, &c. &c., which are likely to affect its assessment, together with a particular history of its past revenue management and realizations, elucidated by diagrams, which show 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 Reports, have an 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 \* Mr. Goldsmid's Chandore Report, paras. 83 to 89.

Ditto letter of the 16th December, No. 154, paras. 2 to 4; Joint Report, paras. 15 to 17; Lieut. Wingate's Report of December 30th, paras. 3 to 5 and 26. made out to Government's satisfaction the Survey Officers proceed to draw up, from the returns of classification statements showing the rent at which each field is thereafter 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 safegnards on which reasonable reliance can be placed against excessive assess-"ment." I trust that the documents above referred to will be found to contain the information desired, especially 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 beforehand 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 resfectfully beg that any such deficiencies which may be apparent should be pointed out, a final judgment on the point being deferred pending the receipt of what I confidently hope will prove a satisfactory explanation.

38. Of the result of 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 expressed by the parties more immediately concerned—the cultivating Ryuts—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 greatly reduced, cultivation becomes so extended as to recompense, and sometimes 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 Ryuts 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 questions put in the 2nd para. of your letter under reply, has been anticipated by the foregoing 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.

41. In conclusion, I would beg Government's particular attention to the 27th and 28th paras. of Lieutenant Wingate's 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 Hon'ble 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.

I have the honor to be, &c.,

(Signed) J. VIBART,

Revenue Commissioner.

Revenue Commissioner's Camp, Bombay, 15th February 1841.

Over-assessment certainly not a fault of the Deccan system

No. 167 of Dec.

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