

MADRAS RECORD OFFICE.

Government of Madras.

Judicial DEPARTMENT.

G.O. No.	<i>946</i>	Press <u>Mis.</u>
<i>159-160</i>		
Dated	<i>16.6.1863</i>	<i>49</i>

*7/8*Not to be folded or roughly handled*ms*

Proceedings of the Madras Government, Judicial Department,
16th June 1863.

No. 159. Read the following Proceedings of Government in the Revenue Department, dated
1st June 1863, No. 935.

Resolving to apply to the Governor General of
India for leave to bring before the Legislative
Council for making Laws a Draft Act for the
levying of a Village Cess. } (Vide Proceedings Revenue Department, dated
1st June 1863, Nos. 12 and 13.)

No. 160. ORDER THEREON, 16th June 1863, No. 946.

Copy furnished to the Inspector General of Police for information.

(Signed) J. D. SIM,
Secretary to Government.

Exd. T. O'Connor.

From W. HUDLESTON, Esq., Secretary to the Board of Revenue,
To J. D. SIM, Esq., Secretary to Government, R. D.

Sir,

1. I am directed by the Board of Revenue to submit the following remarks on the amount of the proposed Village Cess, with reference to the Orders of Government, dated 23rd August and 11th October 1861, on Mr. Robinson's letter of 26th August 1861.

In Cons. 26th August and 11th October 1861,
Nos. 5,400 and 6,486.

In Cons. 16th April 1861, No. 2,359.

2. In paragraph 8 of the Proceedings of Government, dated 17th April 1861, No. 863, Revenue Department, calling upon the Board to prepare a Draft

Act for the substitution of a Money cess in lieu of Fees to Village Revenue Officers, it was laid down as one of the instructions that the total amount to be levied for this purpose as well as for the Police rate, should not altogether exceed one Anna in the Rupee, or $6\frac{1}{2}$ per cent. on the Land tax.

3. But in paragraph 9 of their Order, dated 31st July 1861, No. 1,516, Revenue Department, on the letter from this Office submitting the required Draft, the Government called on Mr. Robinson to submit the grounds for what they understood to be his opinion that $12\frac{1}{2}$ represented more nearly than $6\frac{1}{2}$ per cent. the proportion of the gross produce usually set aside for the remuneration of Village Officers before the shares of Government and the Ryot were determined.

4. It would seem that Mr. Robinson's letter of 26th August 1861 abovementioned was addressed to Government in consequence of this Order, though he does not distinctly refer to it.

5. He begins by questioning whether the amount $6\frac{1}{2}$ per cent. first named by Government was intended to include Village Police charges, but there can be no doubt that the per centage was proposed in commutation of all existing fees in kind to all Village Officers Revenue and Police.

He classes the sources of remuneration for "the support of the village institutions" as follows:—

- 1st. Inam lands
- 2nd. Share of the crops.
- 3rd. Mixed fees of a more uncertain character.

He assumes that the share of the crops (No. 2) ranged from 5 per cent. to $12\frac{1}{2}$ per cent. and even more.

He describes No. 3 as consisting of "certain shares of the cut grain, certain handfuls of the threshed grain at the floor fees on ceremonies, transit of goods, certain claims on the flocks of the village, &c., &c.," which rates "have been termed voluntary because not taken into calculation in the official land assessment," and would be "entirely lost to the country and to the Municipal interests of the people under the $6\frac{1}{2}$ per cent. maximum," and he concludes his letter by naming 10 per cent. on the land assessment as a fair average rate for the cess, which will relieve some Districts and bring others up to a common standard of contribution.

6. Mr. Robinson seems to have lost sight of the fact that it is not what amount will most nearly cover the Police and Revenue village charges of the country under an improved system, but what amount will most fairly represent the customary contributions of the people for these purposes that has to be ascertained, and he has omitted to mention some very important considerations which should greatly modify the conclusions at which he has arrived.

7. The subject is undoubtedly involved in much obscurity, but the annexed *Precis* of correspondence on the Board's records will perhaps assist to form a judgment less purely conjectural than generally exists. The earlier correspondence consists of the reports on the original settlement of each District on first assumption, and on the subsequent experimental Ryotwary Settlement made in 1817-18 in several Districts. The later letters quoted are the replies to a Circular issued by the Board in immediate connection with the present subject.

And first as to the purpose to which these sources of remuneration were devoted.

"Village institutions" or "Municipal institutions" of the country are terms which include a great deal more than the Village Revenue and Police Officers, and it is undoubtedly the fact that the "share of the crops" No. 2 of Mr. Robinson's classes of emoluments was distributed as a general rule among a far greater number of institutions than the proposed measure of Government will reach or is intended to touch.

8. The Monegar, or Patel or Headman of the village, the Curnum or Shanabogue or Accountant and Notary, the Notakar or Shroff, the Nirganty, or Distributor of water to the fields, and the Tukeri, Talaiyary or Village watchman, with possibly the Vettiyan or servant who is more immediately the menial of the Headman of the village are probably all for whom under any circumstances it would be considered necessary to make provision from the proposed village cess.

9. It may safely be asserted that in addition to the above, all the village artisans, the village Priest, the Astrologer, and the Village Temple Establishment had a share in the deduction from the crops to which Mr. Robinson alludes, and in many cases, probably in every case when the deduction was large, it included also the Calavasum or subsistence allowance for the field laborers of the Ryot.

10. Mr. Robinson from paragraph 10 of his letter would seem to be in favor of the resumption by Government for their own purposes, of all emoluments appertaining to Village offices which do not suit the ideas of an advanced civilization, but the Board cannot for a moment suppose that the Government has ever contemplated so arbitrary an infringement of the rights of individuals.

11. These rights spring from an ancient and firm foundation as do those of the Government itself to its share of the produce of the soil, and cannot with due regard to justice be disallowed by Government, and of the offices included in the distribution, the great majority are altogether unobjectionable from any point of view.

12. The Board are also by no means disposed to admit that the "Mixed Fees" forming the third source of emolument in Mr. Robinson's list were wholly excluded from calculation in forming the official Land assessment. So far as they consist of "shares of cut grain" or of "threshed grain at the floor," there seems good reason for believing that they were included in the percentage deduction from the crop classed by Mr. Robinson as No. 2.

13. Moreover, in comparing the proposed cess, and the customary fees, it is most important to bear in mind that while the latter as a rule were deducted from the produce of wet lands only, inasmuch as to them alone was the sharing system applied, the money cess will be a charge on every class of land in a Ryot's Putab, on his Dry and Garden land, as well as on his wet land, and thus will have a far wider incidence than had the earlier tax on the produce for which it is to be substituted.

14. In paragraph 3 of their Proceedings, dated 5th April 1860, No. 539, on the Board's Proceedings of 10th March 1860, the Government observed that they did "not attach practical importance to the distinction dwelt on by the Board between fees charged on the Government share of the produce, and those charged on the Ryot's share, since the proposed legislative enactment will apply only to the Government servants of the village."

15. The distinction drawn by the Board was between fees chargeable on the produce before the division between Government and the Ryot, and those charged on the Ryot's share alone, but they do not wish to press the point now, nor to remark on the fact that the servants in question are as much the servants of the villagers as of the Government, but in connection with the remarks in paragraph 7 of Mr. Robinson's letter they deem it right to insist that only for duties which the Government undertake to see performed better than they have hitherto been done, have they any equitable right to assume the management of the emoluments assigned to those duties, and it is undoubtedly the fact, although it may be inconvenient to admit it, that the "Menkavel" or large Police fees, referred to by Mr. Robinson, were paid by the Ryots mainly, if not entirely, in consideration of the duty devolving on the recipient of making good to the loser the value of all stolen property when the delinquent was not brought to justice. The item of charge might possibly prove a heavy one, even with the new Police, but unless Government are disposed to admit their liability for it, it does not appear that they can equitably exact the compensation formerly allowed for the risk. Moreover in many cases, these Menkavel fees have been already resumed by Government in past years.

16. The percentage paid in Malabar and referred to by Mr. Robinson in paragraph 9 of his letter, is essentially different from the customary fees now under consideration, as will be seen from the explanation quoted in paragraph 41 of the *Precis* accompanying from Mr. Warden's Report of 18th March 1861, and in any case from the peculiar and very light system of Land tax, no just comparison can be instituted between Malabar and any other District.

17. The Board have given their best consideration to the subject and to the information connected with it, which is available without excessive delay, and they are deliberately of opinion that an addition of 6½ per cent. to the Land assessment ought to be the maximum amount to be levied as a charge on the land in commutation for the customary fees due by the Landholders to the Revenue and Police Officers of the village for duties of a public character, the proper performance of which will henceforward be guaranteed by Government.

18. It may very possibly be the case that the amount will not be sufficient for the purpose to which it will be devoted, but it by no means follows that a further charge can therefore equitably be levied on the land.

19. To maintain an efficient Police is one of the first duties of a civilized Government, and a most legitimate first charge on the general revenues of the State. To attempt to provide for it to any considerable extent whether directly or indirectly by a special cess limited to the land must be both unfair and futile, unless the land is to be oppressively burdened.

20. In the same way the remuneration for duties connected with the settlement and collection of the Land tax is a proper and legitimate charge on that branch of the revenue, and if the customary village fees when commuted for an equal cess should prove insufficient to provide for these village charges and those of the village Police, the deficit ought to be met from the general revenues, or in some other way at the cost of Government and not of the Ryot.

21. In conclusion the Board would request attention to the fact that in the revision of the assessment now making, the Director has hitherto invariably proposed rates which were determined on the assumption that the remuneration of the Village Officers was henceforward to devolve solely on the Government.

To add a village cess to these rates would be to charge the land twice over for the same purpose.

22. The Board are of opinion that as in former settlements of the Government demand on the land, deductions for village purposes were made from the gross produce prior to the determination of the respective shares of Government and the Landholders, so in the present revision where no such allowance is made, a distinct deduction of perhaps 10 per cent. should be made from the settled Government demand as a charge on the land for local purposes, including the remuneration of the specified Village Officers, the local Road Fund and the cost of supplying and maintaining the Village Choultries, as well as for other Municipal purposes, and that this amount should be set aside and retained as a permanent Fund.

	Per cent.
Village Officers.....	6½
Road Fund.....	2
Village Choultries, &c.....	1½
	10

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) W. HUDLESTON,
Secretary.

REVENUE BOARD OFFICE,
Chepauk,
1st February 1862.

Exd. J. Wright.

Submitting remarks on the amount of the proposed Village Cess, with reference to the Orders of Government and letter of the Inspector General of Madras Police on the subject.

No. 722.

Dated 1st February 1862.

From The Secretary to the Board of Revenue,
To The Secretary to Government R. D.

No.

1862. Department.

GENERAL DEPARTMENT.

No.
CHIEF OFFICE OF THE INSPECTOR GENERAL OF MADRAS POLICE,
MADRAS, 26th August 1861.

From
W. ROBINSON, Esq.,
Inspector General of Madras Police.

To
T. PYCROFT, Esq.,
Chief Secretary to Government,
Fort Saint George.

SIR,

1. The only point for consideration with reference to the Draft Act for levying a local Cess for the support of Village officials, is that of the *maximum* proposed to be fixed by the Law. It is obvious that if an error be made in this it is irretrievable.

2. The *maximum* stood in the original Draft at 6½ per cent. of the Revenue demand. Possibly it was not intended to include Village Police charges, and it was then hoped that the amount would cover all charges; but the Government has resolved that Village Police charges shall be brought under the same bill. It may therefore be doubted whether a *maximum* of 6½ per cent. would suffice.

3. The important question whether the amount so realized would suffice for the proper maintenance of the Village Officials cannot be decided until the proper and enlightened revision of these Establishments is undertaken. In Malabar, Ceded Districts and Coimbatore, the average size and population of each Village are large. But in the Tamul Districts many of these little Parishes are of the most trifling character; varying in several Districts, on an average of the entire Province, from 300 to 800 acres in area, with a population of 200 to 400 inhabitants. It is clearly inexpedient to fix or perpetuate on each such petty community the full-blown Village Establishments that now exist. In a large number of Districts, there is a Village official to every 50 to 100 of the inhabitants, one with a recognized title and position, and making some demand on the public purse or on his fellow subjects, or on both, for some petty official duty he should perform. In Tinnevely there are 10,000 Village Watchers alone loading on the people in a proportion of 1 to 130 of the inhabitants. No country can prosper under such a load of officials, even although they are but parish potentates.

4. But the main consideration in fixing the *maximum* rate, is not so much what will pay the Establishment, as what the fund is that requires to be brought under the protection of the Law. In short the question is, what are the existing local rates according to the immemorial and recognized prescription of the country that belong to the Municipal Institution of the country, which it is the duty of the Government as Conservators of the public interest to guard. We may be assured we shall want them *all*, as growing civilization renders the expense of its Institutions greater, and the proper line of demarcation between Imperial finance and local charges becomes gradually more marked and impassable. Looked at from this point of view, I believe that in many Districts these prescriptive rates will be found to exceed the *maximum* of $6\frac{1}{2}$ per cent. on the Land assessment.

5. The recognised Fund for the support of the Village institutions consists of

- 1st. *Inam* or rent free land.
- 2nd. Share of the crops.
- 3rd. Mixed fees of a more uncertain character.

6. 1st.—*Inam* Grants probably originated in a small assignment of land made by the Village community to its servants; the demand of the State for the revenue of which the people made good in common. These grants have since become a State contribution, wherever they had not been resumed by the Mahomedan Government (as in Canara, Coimbatore, &c.) And in many provinces the British Government has amply performed its part towards these institutions by recognizing and continuing these grants.

7. 2dly.—*A share of all crops grown in the village.* This share ranged from 5 per cent. to $12\frac{1}{2}$ per cent. of the crop or gross produce (and even more, as in Chingleput and Madura) in different districts. The amount was variously distributed. In some districts it included the claims of all Village Officials: in others Police Officers were not included; but were left to the more precarious source of emolument to be treated of in Para. 8. In others the claims of Officers now extinct (as *Mekdelgurs*) were provided for, and the Fund actually set aside. Here again the State amply performed its duty by recognizing its own municipal obligation to the full extent of the share of the produce of the Village lands, claimed as the State Revenue or rent charge; and the Government has contributed equally with the people to the support of the Village Institutions, and the joint contribution was carefully set aside on account of those entitled to share it before the remaining produce was divided. The fund, thus set aside, was left in the hands of the cul-

tivators in *trust* for the Village Institution; the *trust* duty has been badly performed, and the faithful fulfilment of their obligation the State must now enforce. The $6\frac{1}{2}$ per cent. *maximum* would in but a few Districts (they are very few in which less than $6\frac{1}{2}$ per cent. was set aside from the gross produce) secure even this trust Fund already provided. In most Districts, in Tanjore, Chingleput, North and South Arcot, Northern Circars, &c., such a limitation would fail to secure the whole *Trust*, and the sacrifice of Municipal rights and claim consequent on adopting it would be great.

8. 3rdly.—There are Rates of a less clearly defined and less regulated character, levied chiefly by the Village Police for a variety of sources. They consist of certain shares of the cut grain, certain handfuls of thrashed grain at the floor, fees on ceremonies, transit of goods, certain claims as the flocks of the Village, &c., &c. These have been termed voluntary because not taken into calculation in the official land assessment. But they have existed from time immemorial, are exacted by the claimants and equally claim the support of the Law. For they are no less a part of the prescriptive Law of the country, and no less necessary for the proper maintenance of the Village Institutions than the other joint (State and People) contribution. These cannot be commuted or regulated; but their abolition by the new Act will be a measure of relief which will justify a slight increase in the demand on the land. Under the $6\frac{1}{2}$ per cent. *maximum*, these contributions would be entirely lost to the country and the Municipal interest of the people, as well as a part of the joint contribution as pointed out in Para. 7.

9. A $6\frac{1}{2}$ per cent. *maximum* would sacrifice a large sum, easily and readily paid for the support of local institution in South Malabar, being 10 per cent. on the revenue demand.

10. I regret that it is not in my power to state, in regard to each District, whether any part of the joint contribution treated of in Para. 7 was intended for other purposes than the remuneration of the Village Officers or not; and whether the portion allotted for Police and Revenue service generally exceeded $6\frac{1}{2}$ per cent. I have no data by me; and I must add that the experience I have had in endeavouring to trace these matters in every District in the Presidency leads me to doubt greatly whether in any District (save perhaps in Tanjore) these facts could now be *reliably* ascertained. The ancient accounts are lost, irregularity and misrepresentation have sprung up, and the whole subject is overlaid with so much obscurity, open to so much interested misrepresentation

that it would be impossible to unravel the matter with certainty. I am free further to admit that I do not consider this point a matter of any importance, or that any such consideration should be admitted into the discussion. The progress of society renders it no longer necessary, even in an Indian village, that each villager should be officially shaved by a Municipal Officer, and plough shares and sandals are best purchased in open market at the nearest weekly fair. But, if the wants of the people have diminished in one direction, they have greatly increased on the other; and an enlightened Government should exercise its function of guiding the appropriation of existing local rates to the changing and reasonable wants of society.

11. On the whole I am satisfied that it would not be safe or just to the People and Village institutions, to set the *maximum* at so low a rate as $6\frac{1}{2}$ per cent. on the Revenue demand. Twelve and a half per cent. would be too great as an average for all Districts. Ten per cent. were an average rate, which, while it relieves certain districts, as Tanjore, Tinnevely, &c., will bring such districts as Coimbatore, Canara, &c., up to a fair standard of contribution to the support of their local institution.

I have the honor to be,

SIR,

Your most obedient servant,

W. ROBINSON,

Inspector General of Madras Police.

REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read again letter from the Inspector General of Mofussil Police, dated 26th August and recorded in Proceedings Judicial Department, 11th October 1861:—

Read also the following

Submitting remarks on the Cess, with reference to the order of the Inspector General of Mofussil Police on the subject.

Board of Revenue.

1862, No. 722.)

ORDER THEREON, 1st June 1863, No. 3.

1. The above papers were reserved for consideration when the scheme of enfranchising the Inams of Village Officers should be more advanced, and the Government should be in a better position to judge of what is really required.

2. In the Kurnool District the enfranchisement has been carried out, and it is reported that without a special enactment the fees hitherto paid to the Village Officers cannot be collected on account of Government.

3. The Government resolve, therefore, to apply to the Governor General for leave to bring before the Council of the Honorable the Governor for the purpose of making Laws, the Draft Act printed in G. O. dated 31st July 1861, Revenue Department, No. 1,516, with some slight alterations. The rate of the cess to be levied in lieu of fees was, in the order above noted, left unsettled in consequence of the Inspector General of Mofussil Police considering that the maximum proposed, viz., $6\frac{1}{2}$ per cent., was much too low. The Government have now carefully considered the arguments adduced by that Officer and the Board of Revenue in the papers above recorded, and have come to the conclusion that the rate should be raised to the maximum.

It is true that in many instances more than this was set aside in the original settlements for Village Fees, but as shown by the Board these fees were not solely for the maintenance of the Village Offices. The Village Temple, Establishments, the Village Artisans and other local institutions were all more or less supported from the fund. The Government could not equitably resume the whole of these fees, to appropriate them to a single object. It must also be recollected that, when resumed, the fees will be collected with regularity in full, instead of being paid, as now, at the convenience and practically at the option of the Ryot. A charge of $6\frac{1}{2}$ per cent. thus levied will be more felt than the larger sums now payable, and too often withheld.

4. The Act when passed will be applied to the Kurnool District in the first instance.

5. The Board will understand that although Regulation VI of 1831 is repealed by the Act, the Government intend that hereditary claims, where the possessor is qualified by character and attainments, shall still be scrupulously respected, and on no account are the Village Offices to be filled up by other than resident landholders. The successful working of village institutions depends so materially on the local influence and status of the office-holders that the appointment of strangers should be absolutely prohibited. The payment of the Village Offices in money will otherwise lead to the old hereditary officers being supplanted by mere clerks or volunteers from the Collectorate and Talook Cutcheries. Every effort should be used to induce the Village officers to improve themselves, but they are not to be set aside for men of the class above indicated.

(True Extract.)

J. O. S. M.

Secretary to Government.

To the Board of Revenue.
" Judicial Department.
" Inam Commissioner.

Exd. S. T. Augustin.

with Order No. 722. only one

dist of volume:

Dr. Price

1883

1844 office

831196

Reaching
to apply to the Govt.
General, of India for
permission to bring before
the day; Content for
modern laws of
Draft Act for the
length of building

159 A 160

With an order.

Ms. A. 9. 2. 16. 1863.

Copy furnished to the Inspector
General of Police for information.

To the Director General of Police

with the Society's letter Aug 22 { dupd. 19

Dec 31 1863
Jan 1 1864
Feb 1 1864

dist of no fine.

Aug 1 1863

Mr. Fine

Proctor of Court.
Per. Report 9 33

By 10 33
12 33 } June 1863

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Aug 1 1863

Recd from
to office to the
General of Court for
permanence to bring before
the day. Consent for
matters of course of
Court. Let for the
keeping of the day.

109 x 160

With an order.

No 946 - 16 June 1863

Copy furnished to the Inspector

General of Police for information.

To the Inspector General of Police.

With the Court's Order. Aug 1 1863