M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. ~~295~~ 868 295-96	Press ~~Mis.~~
Dated 17-4-1896.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 17th April 1861.

No. 295. Read the following letter from W. HUDLESTON, Esq., Acting Secretary to the Board of Revenue, to J. D. SIM, Esq., Acting Secretary to Government, Revenue Department, Fort Saint George, dated 20th November 1860, No. 5,395 :—

SIR,

1. I am directed by the Board of Revenue to submit for the consideration of Government the accompanying Draft of an Act to facilitate the collection of the customary fees of village servants, as directed in the Orders* noted in the margin.

* *5th April* 1860, *Revenue Department, No.* 539, *in Cons.* 11*th April* 1860, *No.* 1,630.
5th April 1860, *Revenue Department, No.* 540, *in Cons.* 11*th April* 1860, *No.* 1,578.

2. The Board's original intention was to provide for this object in the Revised Revenue Code, but they find that the latter owing to its having been drawn up in parts still needs very careful revision as a whole, while the question of fees presses for settlement and cannot be postponed without causing serious public inconvenience. In dealing with the subject of these fees the main point for preliminary consideration is the question whether they should be continued in their present form with only improved method of realisation, &c., or whether the fees shall be abolished altogether, and an uniform money cess be levied in lieu of them.

3. While fully aware of the advantages in simplicity and facility of collection, as well as in general equality of pressure, and in other respects which the latter system possesses, the Board are yet of opinion that it is not desirable at the present time to introduce so great a change as that of substituting a general cess for the fees hitherto paid.

4. The Draft Act herewith submitted provides for the commutation of existing fees in kind into money payments for their collection, if necessary in the same manner as arrears of public Revenue and for their application as Government may from time to time direct, to the support of the Village Establishments of each District. The Board do not propose by this Act to introduce the levy of fees into villages where they do not at present exist, but Section I provides for their imposition on individuals who have from any cause evaded or escaped them, in villages where they do exist and are generally paid by the residents. The Act is also restricted to the fees mentioned in Regulation VI of 1831, of which it is in fact an amendment.

5. The Board do not think it necessary to trouble Government at present with any discussion of the cess proposed by Mr. Robinson and referred to in paragraphs 3 and 4 of this letter. It will be sufficient to observe that before this plan can be carried out properly, it is desirable that the land assessment should be revised where it presses unequally or is too high, and it will be necessary to ascertain what are the present emoluments of the village officials in land, and fees in money or kind, how these can be made most available and productive, what number of village servants are really required for public purposes, what remuneration each should receive, &c., &c. Mr. Pelly's inquiries when completed will supply the information required on these points and meanwhile the present Act will admit of existing fees being realised with comparative certainty and ease, and the appropriation of the proceeds to the Revenue and Police Departments will be arranged, as a matter of account in such proportions as may be determined on hereafter. In a few Districts this commutation of the fees has been already carried into effect without difficulty by the Collectors acting under the instructions contained in paragraph 25 of the Manual for the guidance of Táluq Officers in preparing their accounts issued by Government on the 19th April 1858, No. 499.

No. 296, ORDER THEREON, 17th April 1861, No. 868.

1. With this letter the Board of Revenue submit for the approval of Government a Draft Act for the commutation and collection of the village fees of the Revenue and Police Departments. The Draft provides for the commutation of fees in villages where they now exist, and for levying them on individuals who have hitherto evaded payment, but not for imposing them in villages where not now found.

2. The main point in the discussion, as the Board truly remark, is whether the existing fees should be continued, their form only being changed, or whether all existing fees should be abolished, and a single money cess be imposed in lieu. The Board admit the advantages of the latter plan; but they think that its adoption ought to be deferred till the land assessment shall have been every where revised, and till it shall have been ascertained what are the existing emoluments of the village servants, what number of each description is really required, and at what rate they ought to be paid, with various other particulars. They therefore propose to commute existing fees now, and to adopt the simple money cess at a future time, after the Revenue Survey and Settlement shall have been completed.

3. The Government have given careful consideration to this question, and they have arrived at a different conclusion from the Board. All authorities are agreed as to the necessity of some decided change in the fees, unless they are to be entirely lost as a means of paying the village establishments. At present they are not only greatly various in rate and in form in the several Districts, and even in the different villages of the same District, but they are almost every where so uncertain that no one can say exactly what they are in any given case, and so irregularly collected that they form no reliable source of income. In some few Districts only, the fees of certain servants have been commuted into money and are collected with the Government Revenue, though without due legal authority; but in general they are still payable in kind, and are left to be levied by the village servants to whom they are payable. Hence the time of those servants is greatly wasted in looking after their dues; and hence also these fees are a source of extortion as against poor Ryots, while the wealthy and influential escape payment wholly or in part.

4. The course of proceeding proposed by the Board when fully carried into effect, would remedy some of these evils; evasion would no longer be practicable, extortion would cease, and the time of the village servants would not be wasted in seeking after their dues. But the evil of inequality between village and village, now very great, would still remain. A still more serious objection, however, to that plan is that practically it would be found impossible of execution. It would be so difficult and tedious an operation to carry the commutation into effect that it would occupy many years, and probably the Revenue Survey and Settlement would be completed first. It would be necessary in the first instance to ascertain the existing fees in every village; but there would generally be no authority on this point except the Curnum's testimony, which certainly would not be deserving of implicit credit. In many cases it is not even pretended that the Curnum has a record of the miscellaneous fees payable, and in few probably could any such record be produced of old date. Even supposing the existing fees to be thus ascertained, the commutation into a money rate per acre or per Rupee of assessment would be by no means an easy process if exactness were aimed at, and yet such exactness is the essence of the plan.

5. The Governor in Council does not consider that all the preliminary information specified in paragraph 5 of the Board's letter is necessary before a simple cess can be imposed. All that is necessary, in his opinion, is to determine the amount to be raised by this method; and this can be done as well and on as good data now, as after the Survey Settlement.

6. The Board admit the necessity of the simple money cess, and contemplate its eventual adoption; and the Government are of opinion that this being conceded, it is decidedly the wisest course to make that change at once. Thus all the labor and waste of time involved in the commutation of the existing fees will be avoided; and thus also there will be only one unsettlement of people's ideas and habits instead of two.

7. On the foregoing considerations the Government resolve to apply to the Legislative Council for an Act enabling them to impose a money cess on the payers of land Revenue, the produce to be devoted to the payment of village servants in the Revenue Department; the cess to be in supersession of all existing fees for that object. The present Draft Act will be returned to the Board and they will be requested to prepare a new Draft for the purpose just stated.

This Draft should be confined to the Revenue Department only, the fees in the Police Department will be dealt with by the Inspector General of Mufassal Police.

8. The Act should give power to the Government to impose a cess not exceeding a certain proportion of the land assessment; and this maximum should be so much as, added to the amount levied for Police purposes, would make one Anna in the Rupee or 6¼ per cent. Power should be given to impose the cess in any District or part of a District; all existing fees for Revenue purposes, or for the advantage of Revenue servants, in the tract affected, being at the same time abolished and their collection rendered illegal. The collection of the cess by the same means as the land Revenue should be provided for.

9. The cess will be assessed on the land Revenue for convenience sake; but it must not on that account be regarded as an addition to the Revenue, or as designedly bearing any fixed proportion to the Government Revenue. The land assessment is taken as the basis of the new cess or rate, only because it is the only available land valuation existing.

So also the cess is by no means to be regarded as a new or additional tax. It will be in fact a substitute for fees of various kinds levied by various classes, some authorized, others illegal; but amounting in the whole, in very many cases, to more than the amount of the new cess.

10. The Government see no necessity for exempting villages where fees have not hitherto been paid. There is no doubt that these fees are as much a part of the institutions of the country as the land Revenue itself, though they may have fallen into desuetude in certain localites. And no more reason appears for exempting such villages from the impost now to be placed on a broad and legal basis, than for allowing the same immunity to individuals who have hitherto escaped payment.

11. Inám land should pay at the same rate as Government land; because it shares equally in the benefit of the services to be paid for by the cess. It might be argued that as they pay no Revenue, or very little, they should be exempt from the cess. But the village Revenue servants, payable by fees, are in reality employed in a very small degree for purposes connected with the Government Revenue; their main duties consist in services to the owner of the land, distributing water, guarding the crops both on the ground and in the threshing floor, &c. The cess on Inám land will be charged on its Taram assessment, *i. e.*, on what it would pay as Revenue if it were not Inám.

12. Inám villages do not come within the reason of the rule in the preceding paragraph, and the Board will consider how they ought to be treated as regards the cess. If the village Revenue servants are provided for by resources within the village, no cess should be imposed for Revenue purposes. In Zamíndárís and other permanently settled tracts and villages, also, there will be no Revenue cess.

13. The Act having been obtained, its practical working will be somewhat as follows: The Government will determine from time to time in what Districts or parts of Districts it shall be put in operation. The best course will be that the rate of the cess shall be uniform every where. The land assessment is adopted as the valuation of the land; and though undoubtedly inequalities exist, as they always must exist, yet the Government believe that they are not so serious as to make it necessary to alter the rate of the cess. On the other hand, it is obviously undesirable to have different rates in different Districts, because any such difference would certainly be looked on with jealousy by those paying the higher rate. The produce of the cess will be thrown into a common fund, available for the payment of the village Revenue servants any where within the Districts where the cess is established. And the amount payable by each Ryot will be entered in his patta and collected with his payments to Land Revenue.

14. Thus there will in fact be very little change to the great body of land owners; the principal change will be that the amount payable by each Ryot will be clearly ascertained and made known to him, and will be collected punctually and exactly, neither less nor more. On the whole the amount levied from the Ryots will probably be less than at present; though in some cases more will be paid. But the advantages of simplicity and certainty will be readily

recognized by all; and the Government do not think that the cess will be unpopular. As an administrative reform the Government are decidedly of opinion that the change will be of very great advantage.

15. The Board will be requested to submit the Draft Act now called for with as little delay as possible.

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

VILLAGE POLICE FEES.

From

W. ROBINSON, Esq.,
Inspector General of Mufassal Police.

To

The SECRETARY to the BOARD of REVENUE.

Sir,

1. The difficulties which manifestly beset an attempt to draw an Act for the realisation and commutation of the Village Police Fees are so great, that I beg that you will, with reference to the order of Government dated 5th April 1860, No. 540, submit the following observations for the consideration of the Board of Revenue.

2. I am satisfied that it will be impossible to deal with the Police, in the same Act with the Revenue Fees. They must, for many reasons, be separately treated.

3. The following is an abstract of the Police Fees, so far as I have yet been able to ascertain them, from Revenue returns. I have adopted the classification already used by Government and divided them into *great* and *small* fees—although the terms are not strictly correct:—By the former are to be understood the joint contributions of the State and the People, consisting generally of a certain share of the estimated gross produce on which the Revenue Settlement was fixed. By the latter are meant the collections made by the Talaris themselves from the Rayat: and these include a further share of the crop, as well as mixed and personal Fees. These last, it will be observed, are returned in very few Districts, and even in those they are very imperfectly ascertained. The sum returned in no way represents what is really exacted or drawn from the public.

District.	Great Fees.	Small Fees.	Total.
1 North Arcot.....	33,748	.....	.....
2 Chingleput.....	63,122	.....	.....
3 South Arcot.....	14,150	.....	.....
4 Trichinopoly.....	24,672	.....	.....
5 Bellary.....	32,211	.....	.....
6 Cuddapah.....	633	.....	.....
7 Tinnevelly.....	31,704	58,854	.....
8 Coimbatore.....	..	12,457	.....
9 Tanjore.....	45,658	.....	.....
Total....	2,45,898	71,311	3,17,209

N. B.—*The condition of the Fees in the other 9 Districts is not known to me. In all the above Districts unascertained "small" fees are likewise levied by the Talari. In the two Districts of which returns have been made the actual collection exceeds the return. In Malabar and Canara there are none.*

The Board will perceive that the *great* Fees vary greatly in the Districts; that in some nothing was set aside at the settlement for the Police establishment, while in some villages more is contributed than is requisite. In some Districts these Fees appear in the Revenue "Dittum"—but only on particular crops and lands, and at rates which vary in every village but in practice are not adhered to. In other Districts there is no "Dittum," although a share of the crop is by immemorial practice claimable, but is very irregularly realised, by the Talari. Such is the present position of the *great* Fees—that of the *small* is still worse. There is no "Dittum" or record of them—they vary every where not only in adjacent villages but even in the same village from year to year: and any attempt to ascertain them now would result in a general denial of their existence or an assertion of their being purely voluntary. These *small* fees however have unquestionably existed in all parts of the country from time immemorial—and they are, beyond all doubt, though a more fluctuating, still a not less inseparable portion of a public contribution to a public institution than the *great* Fees, and a private individual can no more justify his withholding the one than the other.

5. The condition of the Establishments is equally unsatisfactory. Single individuals absorb the fees of ten to twenty and even more

villages—doing little or nothing in return—hundreds of villages have neither Talari nor Fees—frequently the number of Talaris is out of all proportion to the real requirements of the village. And while Funds are really drawn from the people, which are probably nearly if not quite sufficient for all necessary purposes, the State is actually obliged to give out of the public Revenues and Lands, in order to restore and uphold an useful and wholly indispensable institution, which, by the immemorial usage and constitution of the country, the people ought, and in reality *do* contribute, in the aggregate, nearly enough, to support.

6. There is no question that the whole system of Police Fees was originally based on the principle (which Law and Order do not cognise) of Black-Mail. It became the interest of Government to contribute its share to the *great* Fees of the Village Police, by allotting a portion of the gross produce of the land, because, under the early system of sharing the crops with the Landholders, it had an equal interest in making terms with the only thieves of the country. The people again contributed in addition the *small* Fees, to obtain security for their household and general property. Intimidation and the certainty of loss constituted at once the motive for payment and the engine of exaction. The portion which the Government contributed has generally been left in the hands of the Landholders who were responsible for the Revenues; but they have often really appropriated it, instead of paying it over to the Talari. The *small* Fees have shared the same fate. Circumstances have since changed since these rates took their origin. The people are no longer so completely at the mercy of the thieving races of the community, and the Fees of both classes are now very generally withheld. The difficulty even of ascertaining, much more of collecting the fees, such as they are, is extreme and is increasing daily with the growing independence of the people and the greater security of property. In fact, every measure which the Government adopts to ameliorate the condition of the people and to restrain the licentiousness of the robber classes enhances the difficulty and hazards the continuance of these useful contributions, which are in fact "*local rates*:" for we cannot recur in any shape to intimida-

tion or lessen the security of property in order to enforce their payment.

7. At the same time we cannot, in justice to the country, give up these local rates, whether *great* or *small*, however equivocal their origin. They are part of the constitution of the country—the wages of a most important constituent of the local institutions—and the obligation to pay them is a part of the common Law of the land and familiar to the people.

8. The question for decision is, how we are to deal hereafter with these Fees? and some principle of action must be decided on.

9. Two courses suggest themselves:

I. To continue as we are, with only such modification of the existing Law as will enable us to collect the Fees with the Land Revenue. What I have said above will show the impracticability of this course. The Law cannot deal with uncertainties and variable amounts. We do not even know what the fees are in many cases, and in what they consist; often they have disappeared and we could not possibly ascertain, much less revive them. Evidence of their ancient existence could scarcely be expected, and we should be obliged to take the *onus probandi* on ourselves. Any attempt to adopt this course would be only to perpetuate the evils we now experience—would be demoralising and expensive—and so onerous as to be beyond the reach of any reasonable establishments to settle. Even if the Fees could be ascertained, their *commutation* into money payments would present serious difficulties. We could not, in fact, in this country commute the mixed and personal fees—such as eggs, chickens, sheep, sheeps' heads and skins—fees on carts and goods, &c. &c. And, if we could, we should again be perpetuating existing inequalities and irregularities.

The Fee principle bears a strong analogy to the Tithe system of England, where commutation and systematic registration are now being carried out. But great as are the difficulties and expences there, those experienced here in following a similar course would be infinitely greater.

II. To abolish the fees altogether, and in lieu of them establish a light and uniform local or Village Police cess rated on the Land assessment. The advantages of this system

are self-evident—all would contribute rateably to support what all benefit by—the people would be saved all vexatious interference—the cess would increase with the prosperity of the country—the Collector would realise it easily with the Land Revenue—the Police could be altogether relieved from collecting their own emoluments, and Government, *acting in the interests of the community*, would be able to count on a certain resource, and to adjust the local establishments and expenditure according to the varying requirements of each locality. A cess of 6 pies in the Rupee or $3\frac{1}{8}$ per cent. on a Land Revenue of 350 Laks would bring in nearly 11 Laks of Rupees—one of 4 pies would yield nearly 8 Lacs and one of 3 pies would produce $5\frac{1}{2}$ Lacs. Imperfect as my returns are, they give a total of Rs. 3,17,000 as the amount of Fees collected, but the returns of many Districts are blank, and there can be no doubt that a far larger amount of the public wealth is frittered away among the *army* of dissatisfied Village Watchers of more than dubious character now scattered over the Country. The people in fact pay largely for work badly and often never done, and the Commonwealth loses the energies and services of thousands of able bodied men.

10. The advantages of a cess of this kind to the people are obvious—and should, I think, overcome their known objections to Government taxation. The cess would be light and they will get—what they have never yet got—the value of their money in the shape of an efficient and well regulated Police.

I advocate this alternative as the best and in fact only course open to us. All that will be required, if this course is adopted, is an Act to authorise Government to abolish all existing Fees and substitute for them a Police cess, rateable on the Land Revenue at a rate not exceeding $3\frac{1}{8}$ per cent. or half an anna in the Rupee.

I have the honor to be,
Sir,
Your most obedient Servant,
W. ROBINSON,
Inspector General of Mufassal Police.

OFFICE OF INSPECTOR GENERAL
OF MUFASSAL POLICE,
MADRAS, 26*th May*, 1860.

Letter No 2466.

~~Ry. Letters~~

Rec.

From

The Inspector-Genl of
Municipal Police

Cons. 17th April 65-1868

Date 26th May 1860
Rec'd 26 May
Answ. 26

~~No. Fee. Dis.~~

26/5

Circr

Submitting for the Bds
consideration his observations
on the subject of an Act
for the Regulation & remuneration
of the Village Police
Fees.

To Inspector General
of Municipal Police
24 August 1860

Memo. Village fees in Rs
Rev. Dept.

The Draft now circulated was prepared in accordance with orders given in Council just a few weeks ago, before the arrival of Sir William Denison. It has been sent back, as I was anxious to get some accurate information as to the amount of the fees levied by or for Village Servants in the various Districts. I applied for this to the Secy.

at Police to a Dept. not fully organized. Revision as a whole. From the circumstance of it having been drawn up in haste only, they have submit a separate Enactment - which can afterwards be embodied in the Code with such modifications as may then be deemed fit.

5 April
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e fees of
ants, altho
y rules for
in the Rest
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ate Enact

to the Board of Rev. but without
success; the Govt has no author-
-tic information on the subject.
Of the fact, however, that mine-
-rous fees are levied under
various denominations & in
various forms for the different
classes of village Peaceable servants,
& that though irregularly levied
they amount on the whole to a
very large sum; of these facts,
I say, there is no room for doubt
according to the in-
structions given in Council,
the Draft provides that the
Commissioner should be
Consideration his observa-
on the subject of an Act
for the regularization & commu-
tation of the Village Police
Fees.

To Inspector General
of Mofussil Police
24 August 1860

entire Cess leviable shall not
exceed 1 anna in the Rupee,
including that which is taken
for Police purposes. Excluding
Inam villages & Zamindaris,
this will give a total of about
20 or 21 lacks; & subtracting
one third of this for Police
from Police purposes (as there
will be other & additional
sources from which to derive a
rate in that Dist, (viz Zamin-
-daris, Inam villages, & Town
& Towns,) about 14 lacks
will remain for the Rev. Desi-
-ts.
This will probably be
sufficient if used with due

as a whole. From the
circumstance of it
having been drawn
up in parts only, they
have submit a separate
Enactment - which
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economy; i.e. not knowing (but
rowing) the top, but observing
the number of servants employed
to that really necessary —

I think it may safely
be said, considering the defective
realization of the fees under the
existing system, & the way in which
this product is frittered away
among numbers of unlettered ill
paid servants, that the ef-
-fective value of cesses will be
much greater than that of
the fees —

Dr. Capnil 10.

Submitting for the
consideration — his observ
on the subject of an A
for the Regulation & Ven
tation of the Village Pol
Fees —

To Inspector General
of Mofussil Police
24 August 1860

Note.

In the order of 5 April
1860, the Govt were instructed
to provide for the col-
lection of the fees of
Village Servants, either
by inserting rules for
that object in the Regl.
Code or by drawing
up a Separate Enact-
-ment.

The Govt at first
intended to adopt
the first plan but finding
that the Code required
very careful revision
as a whole, from the
circumstance of it
having been drawn
up in parts only, they
now submit a Separate
Enactment — which
can afterwards be em-
-bodied in the Code with
such modifications
as may then be deemed fit

The Hble Draft Act
is an amendment
and also an Extension
of Reg: VII of 1831.

Sect II.

I. It proceeds to regulate the
Regulations in providing
that all fees &c "which
have hitherto been
collected by the prst.
village Servants" shall
be collected by the Revt
Officers - whereas that
Regn only includes
fees &c allotted by the
State. In some Dis-
tricts - as Madura
for instance - the
levy of fees has fallen
into desuetude - in
such cases this Act
will not revive them.
though if they were origi-
nally assigned by the
State & the Officers, their
revival is just & proper.

Sect II.

the first direct that it shall be the duty of the Collector

-fore to enquire into and ascer-
tain on what ground or reason it is pre-
tended any such fees should
not come within the
scope of the Act. The
alteration in Sect
II. of the words follow-
ing may remove doubt
on this head. "All such
fees, contributions
& allowances as
have hitherto been
collected by the
prst. village Servants
as a recompence
for their services
or have
been allotted by the
State for such pur-
poses shall be de-

II. The Draft abolishes
all fees being merely
levied on individuals
who have hitherto
escaped them
in villages where such

such individual
Exceptions, fragments
of fees is the general
rule - This is a step
towards equality of
taxation for this
common object. But
the draft should also
provide that
shall be inforced -
I conclude the average
fragment of these
persons similarly
circumstanced in
all respects but extent
of the fees should be
the rate.

III. The draft provides
for the commutation
of fees now paid in
kind - The rate is to
be the ordinary com-
mutation att.d prices
where known & in other
cases the average cur-
rent prices of 7 years
& the rate of commu-

Sect VIII

Sects III. IV.

held good until
changed by Act.

III. The draft provides
for throwing the whole
sums to be abated by fees
into one general Dis-
trict Fund out of
which the Village
Officers are to be paid
in such manner as
Act may direct - Thus
the Surplices of one Village
will go towards the
meeting the deficiency
of another -

The above are the
principal features of the
draft Act -

There can be
no question that the
abolition of all fees
and the levy in lieu
of them of one uniform
money rate, would be
the simplest - surest
and most productive
relief we which could
be

be adopted, now that it is decided that the assessment shall not include these with other fermented liquors. The Govt Revenue consider that this is not the time for such a sweeping change, a Meeting the whole agricultural population of the Presidency. They also point out that the information required before such a step could be taken is still defective - we do not know with any accuracy what is now collected - nor is it yet finally settled what the village officers shall get in remuneration for their services.

These Reasons seem - yes - general the introduction of

[illegible] duties
[illegible] proposed
[illegible] declared to
[illegible] all old fees -
[illegible] (in money)
[illegible] be added to the
[illegible] account

Ellc

[illegible] reasonable
[illegible] is found
[illegible] the new
[illegible] Revenue
[illegible] -to
[illegible]
[illegible] -in
[illegible] way they may
[illegible] to light -
[illegible]
[illegible] Govt &
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[illegible] -the Revenue
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[illegible] the Govt
Will -

valid, and if Govt. writes by post, the question is whether matters should remain in this present unsatisfactory state until a case can be introduced or whether this instalment of income should be accepted.

The Govt will not stop for enough to meet the wishes of the Secretariat Police and it will therefore be well to send it them in the first instance for their observations. The Govt suppose that the allotment of the fees found between the Police & Revt Depts

shall be arranged as a matter of account. The act should be more clearly limited to the first village servants excluding the "Bara Balotie" & such like persons rendering personal service to the villagers.

J. D. L.

Village Fees

I concur in the Board's draft with alterations proposed in this Minute.

E. M.

W. M.

Nov. On circulation of the subject in Council on the 15th Feby 1861, the Members of Govt modified their opinions & the Secy was directed to prepare an order approving the plan of a Cess in substitution of the fees.

J. D. L.

17th January 1823.

R. D.

No. 868

Proceedings of the Madras Government under date the 17th April 1861.

Read the following letter from the Acting Secy to the Bd of Revr —

Submitting for consideration a Draft Act to facilitate the collection of the village Servants' fees

(Here enter 20th Novr 1860 No. 5395)

With this letter the Bd of Revr submit for the approval of Govt a Draft Act for the commutation and collection of the village fees of the Revr and Police Depts

The Draft provides for the commutation of fees in villages wherever they may exist, and for levying them on individuals who have hitherto evaded payment,

but

There can be no question as to the advantage which would accrue both to the Govt & the People from the substitution of a fixed money payment for the irregularly collected & collected Fees for Revenue & Police services — there can be as little question that the mode proposed of enforcing the Cess is the simplest the easiest & from the outset operation & therefore the best for the Govt — my experience in Malabar enables me to form an opinion as to the acceptance which a tax of 6½ per cent on payments will meet with from the People — this depends from the mode in which comes on the mode in which the present fees are collected

W. M.

E. M.

Mr Lascelles to see

Secy Revr Dept

but not for imposing them in villages where not now found.—

2.— The main point in the discussion, as the Bd truly remark, is whether the existing fees should be continued, their form only being changed, or whether all existing fees should be abolished, and a single money fee be imposed in lieu. The Bd admit the advantages of the latter plan; but they think that its adoption ought to be deferred till the land assessment shall have been

Well we should have thus been spared its introduction is left entirely at the discretion of the Govt

- yes - the present object is to obtain an Act for regulating & collecting Village fees - the Act is not to be at once carried into general operation, but in the case of such times & in such Districts as the Govt may see fit &c

been everywhere revised, and till it shall have been ascertained what are the existing emoluments of the village servants, what number of each description is really required, and at what rate they ought to be paid, with various other particulars. They therefore propose to commute existing fees now, and to adopt the simple money fees at a future time, after the Revenue and Settlt shall have been completed.

3 The Govt have given

given careful consideration to this question; and they have arrived at a different conclusion from the Bd. - All authorities are agreed as to the necessity of some decided change in the fees, under which they are to be entirely lost as a means of paying the village Establishment - At present they are not only greatly various in rate and in form in the several Districts, but they are almost everywhere so uncertain that no one can say exactly

and even in the different villages of the same District;

what they are in any given case, & so irregularly collected that they form no reliable source of income. —— In some few Districts only, the fees of certain servants have been commuted into money and are collected with the Govt. revenue, though without due legal authority; but in general they are still payable in kind, and are left to be levied by the village servants to whom they are payable. Hence the time of the servants is greatly wasted in looking after their dues

duest; and hence also these fees are a source of extortion as against the poor ryots, while the wealthy and influential escape payment wholly or in part. —

4th — The course of proceeding proposed by the 12th — when fully carried into effect, would remedy some of these evils; evasion would no longer be practicable, extortion would cease, and the time of the village servants would not be wasted in seeking after their dues — But the evil of inequality, now between Village & Village, very great would still remain — But do still more

however,
serious objection to that plan is that practically it would be found impossible of execution — It would be so difficult and tedious an operation to carry the commutation into effect that it would occupy many years, Probably the Revenue Survey & Settlt. would be completed first. It would be necessary in the first instance to ascertain the existing fees in every village; but there would generally be no authority on this point except the Punnai's testimony which certainly would not be deserving

determing of implicit
credit - In many cases
it is not even pretended
that the Revenue has
a record of the mis-
-cellaneous fees payable,
and no few probably
could any such record
be produced of old
date - Even supposing
the existing fees to be
thus ascertained, the
commutation into a
money rate per dora
+ or per Rupee of
assessment would be

be by no means an
easy process if exact-
-ness were aimed at;
and yet such exactness
is the essence of the
plan -

5 — The Govt. do not con-
-sider that all the
preliminary infor-
-mation specified
in para 5 of the
WB D's letter is neces
-sary before a
simple cess can
be imposed; all
that is necessary
in

in their opinion is
to determine the amt
to be raised by this
method; and this can
be done as well and
on as good data now,
as after the Survey shall
be. — The Board ad-
-mit the necessity of
the simple money rents,
& contemplate it's even-
-tual adoption; &
the Government
are of opinion that,
this being conceded,
it

it is decidedly the wisest
course to make that change
at once. — Thus all the la-
-bour and waste of time
involved in the commu-
-tation of the existing
fees will be avoided; &
thus also there will be
only one resettlement of
people's ideas and habits
instead of two. —

4. — On the foregoing con-
-siderations the Govern-
-ment resolve to apply to
the Legislature for
for an Act enabling
them to impose as money
the layers of Land Revenue
rents on ~~all lands~~ the
produce to be devoted
to

to the payment of village servants in the Revr. Deptt.; the cess to be in supersession of all existing fees for that object. The present Draft Act will be returned to the Bd., & they will be requested to prepare a new Draft for the purpose just stated. This Draft should not be confined to the Revr. Dt. only, the fees in the Police Deptt. will be dealt with by the Insptr. Genl. of Hospital Police. —

8 — The Act should give power to the Govt. to impose a cess not exceeding a certain proportion of the land assessment; & this maximum should be so much as, added to the amount levied for Police purposes would make up one anna in the Rupee or 6 1/4 per cent. Govt. be given to impose the cess in any Dist. or part of a Dist. all existing fees for Revr. purposes, or for the advantage of Revr. servants, in the tract affected, being at the same time abolished & their collection rendered illegal. The collection of the cess by the same means as the land Revr. should be provided for. The

it is desirable to have two enactments one for Revenue Servants & one for Police? WW

9.— The cess will be assessed on the land Revs. for convenience sake; but it must not on that account be regarded as an addition to the Revs or as designedly bearing any fixed proportion to the Govt. Revs.— The land assessmt. is taken as the basis of the new cess or rate, only because it is the only available land valuation existing.—

So also the cess is by no means to be regarded as a new or addt. tax.— It will be in fact a substitute for fees of various kinds levied by various classes, some authorized others illegal; but amts. in the whole, in many many cases, to more than the amt. of the new cess.—

10.— The Govt. see no necessity for exempting villages

ought not the Inam land grants for the performance of specified duties to be made available now for the performance of the services for which the lands were granted — ought the fact that these lands have been irregularly allowed to be treated as private land to exclude them from the obligation of their tenure?—

It strikes me that Inam land which is relieved from the obligation for which it was granted ought to be

repeat of the contentions or anticipations that fees should be resumed or at all events retained or accepted as Private land, the money being paid into a Govt. treasury & then to be paid out for the performance of the duties for which the lands were granted — I am therefore without proof — or I am not aware of the existence of any such proof — and I am therefore unprepared to deal with it —

where fees have not hitherto been paid. There is no doubt that these fees are as much a part of the institutions of the country as the land Revenue itself, or tho' they may have fallen into desuetude in certain localities. And no more reason appears for exempting such villages from the impost now to be placed on a broad and legal basis, than for allowing the same immunity to individuals who have hitherto escaped payment.

11. Inam land should pay at the same rate as Govt. land; because it shares equally in the benefit of the services to be paid for by the cess. It might be argued that as they pay no revenue, or very little, they should be exempt from the cess But the village revenue servants payable by fees are in reality employed in a very small degree for purposes connected with the Govt. & their main duties to consist

in

in services to the owners of the land, distributing water, guarding the crops both on the ground and in the threshing floor, &c. The Cess on Inam land will be charged on its Fasuma assessment, i.e. on what it would pay as Revenue if it were not Inam.

12 Inam villages do not come within the reason of the rule in the preceding paragraph; and the Board will consider how they ought to be treated as regards the cess. If the village Revenue servants are provided for by resources within the village, no cess should be imposed for Revenue purposes. ~~tho' the Police cess will still be justly leviable~~

13 The Act having been obtained, its practical working will be somewhat as follows. The Govt will determine from time to time in what Districts or parts of Districts it shall be put in operation. The best course will be that the rate of the cess shall be uniform

In Zamindaris and other permanently settled tracts and villages also, there will be no Revenue cess. ~~but only the Police cess~~

everywhere. The land assessment is adopted as the valuation of the land; and though undoubtedly inequalities exist, as they always must exist, yet the Govt believe that they are not so serious as to make it necessary to alter the rate of the cess. On the other hand it is obviously undesirable to have different rates in different Districts, because any such difference ~~of rate~~ would certainly be looked on with jealousy by those paying the higher rates. The produce of the cess will be thrown into a common fund, available for the payment of the village Revenue servants anywhere within the Districts where the Cess is established. And the amount payable by each Ryot will be entered in his pattah and collected with his payments to Land Rev.

14 Then there will in fact be very little change to the great body of

of land owners; the principal change will be that the amount payable by each Ryot will be clearly ascertained and made known to him, and will be collected punctually and exactly neither less nor more. On the whole ~~I believe~~ the amount levied from the ryots will probably be considerably less than at present; tho' in some cases more will be paid. But the advantages of simplicity and certainty will be readily recognized by all; and the Govt do not think that the effect will be unpopular - as an administrative reform the Govt are decidedly of opinion that the change will be of very great advantage.

1/3 Chief Sec. to Govt of Rev. with Act Dis. 17
21 — Exam Comm. 18
4 — Insp. Genl. Regr. Offices
13 — Dr. Rev. Settlt
9 — Supt. Rev. Survey
7 — Judl. Dept

Village Fees

76-70

10-4-60

78-89

10-4-60

Revenue 1861 Depart.
Pro: of Govt for April.

No 868

Pro: of the Madras Govt.
Dt 17th April 1861.

From the Secy to the Board of
Rev. dt 1st February 62 No 440.

Boards Proceedings
submitting a Draft Act
to facilitate the collection
of fees of the Village Servants
reviewed.

No 295 & 296.