

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No.	935	Press
		~~Mis.~~
	12-13	
Dated	1-6	1918

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
1st June 1863.*

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

No. 12. Read also the following letter from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated 1st February 1862, No. 722:—

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.

2. In paragraph 8 of the Proceedings of Government, dated 17th April 1861, No. 868, 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 $6\frac{1}{4}$ 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 $6\frac{1}{4}$ 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 $6\frac{1}{4}$ per cent. first named by Government was intended to include Village Police charges, but there can be no doubt that the percentage 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 $6\frac{1}{4}$ 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 Niganty or Distributor of water to the fields, the Tukeri, Talaiyary or Village watchman, with possibly the Vettyan or servant who is more and 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 artizans, 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 as ancient and firm a 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 per centage 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 Puttah, 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 per centage 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 Mr. Warden's Report of 19th March 1801, 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

No. 13. ORDER THEREON, 1st June 1863, No. 935.

1. The above papers were reserved for consideration when the scheme for 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., 6½ 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 6½ per cent. or one Anna in the Rupee should be 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 3½ 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 Cutcherries. 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.

DRAFT BILL.

WHEREAS by the immemorial usage of the country certain fees in money and kind are payable by the people towards the maintenance of village offices in the Revenue and Police Departments: And whereas the collection of such fees by the Officers entitled to the same is often difficult and objectionable, and it is therefore expedient that such fees should be abolished and a money cess, to be levied and disbursed by the State, should be substituted for the same, it is hereby enacted as follows:—

I. In all Districts or parts of Districts to which this Act shall be extended in the manner hereinafter prescribed in Section XII, all fees, contributions, and allowances which have hitherto been customarily collected or demandable by Government Village Officers in the Revenue and Police Departments for their support or remuneration, from whatever sources they may be raised, or by whatever denomination they may be called, shall absolutely cease and determine, any provision or declaration in Regulation VI of 1831 to the contrary notwithstanding.

II. In lieu of the fees, contributions, and allowances aforesaid, it shall be lawful for the Local Government to impose a money cess upon all holders of land, in any Districts, or parts

of Districts, to which this Act may be extended: the proceeds of which cess shall be devoted to the payment of Village Government Servants in the Revenue and Police Departments.

III. The rate of cess shall be from time to time determined by Government; but shall not in any case exceed the rate of one Anna in every Rupee of assessment and Water Tax payable to Government by each land-holder. In the case of Inam lands, or lands held wholly or partially free from assessment, the cess shall be levied on the full assessment which such lands would bear if they were not Inam; and such full assessment, if not already fixed and known, shall be determined by the Collector of the District under the general orders of the Board of Revenue.

IV. Zamindaris and other Estates held under Regulation XXV of 1802 shall be excepted from the operation of this Act.

V. The cess hereby established shall be levied by the Collector, or by such subordinate Revenue Officers, as he may authorize on that behalf. The amount payable by each Ryot shall be entered in his Puttah, and shall be realized in the manner provided for the realization of the Land Revenue in Ryotwary Districts.

VI. The proceeds of the cess hereby authorized to be levied, shall be thrown into a general fund, and shall be distributed at the discretion of the Local Government towards the remuneration of the Village Government Servants in the Revenue and Police Departments.

VII. Any person who after this Act shall have been extended to any District or part of a District shall on any pretext demand, collect, or receive in any such District or part of a District any fee, contribution, or allowance as being customarily due and payable on account of the maintenance of the Village Government Servants, except as expressly provided and authorized by this Act, shall be held to have committed the offence of cheating as defined in Chapter XVII of the Indian Penal Code; and shall, on conviction, be punished with imprisonment, fine or both as prescribed in Sections 415 to 420 of the said Code.

VIII. Nothing contained in this Act shall be held to apply to the Village Artizans, such as the Potter, Smith and the like; and in case of any doubt, the Collector of the District, subject to the orders of the Board of Revenue, shall determine what persons come within this designation of Village Artizans exempt from the operation of this Act.

IX. No claim to the enjoyment of any portion of the cess imposed by this Act, and no question regarding liability to the same, shall be cognizable by the Courts of Judicature, but the same shall be adjudicated by the Collector or Officers exercising the powers of a Collector of the District in which they may arise. It shall, however, be competent to the Collector to refer any such claim for adjudication by the Tahsildar of the Talook in which it has arisen.

X. From every Decision, Act, or Order of a Collector under this Act, an Appeal shall lie to the Board of Revenue. Provided such appeal be made within three months from and after the date of the Collector's Decision, Act, or Order.

XI. The Decisions of the Board of Revenue on all Appeals under the foregoing Section shall be final and conclusive.

XII. This Act shall take effect only within such Districts or parts of Districts of the Madras Presidency, and from such dates in each of the same, as the Local Government shall announce by Notification in the "Fort Saint George Gazette."

XIII. From and after the introduction of this Act into any District, or part of District, Regulation VI of 1831 shall cease to have effect in such District, or part of District, but not so as to revive any law repealed by the said Regulation.

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

GENERAL DEPARTMENT

No.

CHIEF OFFICE OF THE INSPECTOR GENERAL OF MADRAS POLICE,
MADRAS, 26th August 1861

From

W. ROBINSON, Esq.,

Inspector General of Madras

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 34 per cent. of the Revenue demand. Possibly it

intended to include Village Police 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 and 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. *Iuam* or rent free land.

2nd. Share of the crops.

3rd. Mixed fees of a more uncertain character.

6. 1st.—*Iuam* 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 *Uthakavillages*)* 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, North Arcot, &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 District) contribution 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.

Or a $6\frac{1}{2}$ per cent. *maximum* would sacrifice a large sum, easily and readily paid for the support of local institutions 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 *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 to 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 relieve 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.

Forwarded to the Board of Revenue for the early submission of their views on the subject.

For the Secy to Govt.

Board of Revenue

Instructions for con- sideration of the Board of Revenue in reference to the maximum proposed to be fixed by the Board, in connection with the draft and for the purpose of the Bill for the improvement of villages.

9th Dec. 1861.

For the Secy to Govt.

27th Aug. 1861.

Rev. Com. 17th June 1861.

Trans. the Inspector Genl. of Madras Police.

27th Aug. 1861.

PRECIS.

Referred to in paragraph 7 of the Board's letter to Government, dated 1st February 1862 on the proposed Village Cess.

Ganjam...	Mr. Cazalet, dated 21st January 1818
Vizagapatam...	" Smith, " 1st Nov. 1817
Rajahmundry...	" Robertson, " 27th May 1819
Masulipatam...	" Russel, " 20th March 1819
Guntoor...	" Oakes, " 27th Sept. 1819
Nellore...	" Fraser, " 26th Nov. 1817
Chingleput...	" Cooke, " 1st July 1819
North Arcot...	" Sherson, " 12th Sept. 1818
South Arcot...	" Hyde, " 1st Dec. 1817
Trichinopoly...	" Lushington, " 13th Dec. 1817
Tanjore...	" Hepburn, " 28th July 1819
Madura...	" Peters, " 4th Jan. 1818
Tinnevely...	" Cotton, " 29th July 1818

NOTE. 1.—The revenue systems prevailing in the above Districts at the time of the experimental settlement were

The Zemindary system in	
1. Ganjam.	4. Masulipatam.
2. Vizagapatam.	5. Guntoor.
3. Rajahmundry.	6. Chingleput.
The Ryotwar system in	
7. Madura	
The Village lease system in	
8. Nellore.	11. Trichinopoly.
9. North Arcot.	12. Tanjore.
10. South Arcot.	13. Tinnevely.

1. In the Board's Circular letter, dated 3rd April 1817, the Collectors of the Districts noted in the margin were directed to make an experimental Ryotwar Settlement of a single village to be selected in their respective Districts for the purpose, and to report the result for the Board's information, which they accordingly did.

2. The produce of wet lands having been from the earliest times generally divided in kind between the Circar and the Ryots, the gross deductions from the gross produce of such lands before it was divided are noticed in the above reports. The dry and garden lands were assessed in money at so much for a fixed measure of land generally varying with the produce.

3. A Statement is appended showing the gross deductions, or only those on account of village servants as the case may be, made in each of the above Districts at different periods,

and they will be seen to vary from $4\frac{1}{2}$ to 20 per cent. of the gross produce under the experimental settlement of 1817-18, but it must be borne in mind that the higher rates include more or less, in accordance with the practice existing in the Districts in which they occur; the expenses of reaping and harvesting; the grain Maniems to Pagodas and Bramins not village servants; and other hereditary or customary allowances to the cultivators themselves, all which must be excluded from calculation in order to ascertain the actual deductions made from the gross produce exclusively for the remuneration of village servants of all classes; and where this is not practicable, owing to the want of detailed information, the gross rates will convey very exaggerated ideas of the probable aggregate of the customary fees on this last account unless large deductions be made for the other items included in them.

GANJAM.—4. The village selected in Ganjam was Pautroonewalsah in the Wadadah Estate of the Chicacole Havelly. The Government revenue in it was in former years paid partly in grain and partly in money, but at the time of the Collector's report and for some years previous wholly in money. No fraudulent remissions or alienations of the public revenue were found in it except as regards Inam lands, and there was no custom existing in it to collect any sums from the Payakary Ryots on account of village charges, which are paid by

the Kadeems (ancient occupiers) according to their own pleasure, but are not equally assessed amongst them. "Their expenses amounted on the average of 7 years to 20 Rupees per annum and consisted as under:—

	RS.	A.	P.
"For fulfilling the feast of Gramadavata or village god.....	10	0	0
Jugglers and other players, and dancing girls.....	10	0	0
Total.....	20	0	0

which was two-thirds (or 10 Annas. 8 Pice) per cent. on Rupees 3,000, the annual average value of seven years of the produce of the village in question."

From Collector No. 329, dated 10th, in Cons. 20th December 1861.

5. The present Collector reports that the Ryotwar Settlement seems to have been introduced first in 181 into the Government Estates in this District, but records are forthcoming to show whether any and what portion of the gross produce was deducted for the remuneration of village servants, whose interests probably were altogether overlooked at the time.

VIZAGAPATAM.—6. In the village of Tamaram in Vizagapatam a deduction of 10 per cent. was allowed from the gross produce "to cover all loss to be sustained at the time of reaping and in heaping or moving the grain." The Collector adds, "this is a Russoon known by the name of "Cutta-poolalu granted by the farmer to his coolie husbandmen in addition to the usual hire, and in like manner granted by the Circar to Amani Ryots."

7. It is probable that the above cess includes the fees of the Curnum, and other Village Officers (as presumed by the Board in their review of the Collector's report) as no allusion whatever was made to this point in his subsequent reports in which he attempts to supply the information called for by the Board on several other points connected with the settlement of the village in question.

From Collector, No. 1,186, dated 10th, in Cons. 17th December 1861.

8. The present Collector reports that no deductions are made from the gross produce for the remuneration of village servants. If the Ryots do anywhere give any part of the produce to them, it is done voluntarily and without any fixed rule.

RAJAHMUNDY.—9. In the village of Vissacadairoo, in the Rajahmundry District, the division was made without ostensible reference to the village charges; the Collector agreeing that the expenses of Anchandars, Nackwadies, &c., relating to the collection of revenue, should be borne by the Government and the Ryots binding themselves on their part to pay to village servants, &c., their Merahs and other perquisites upon every description of produce at the threshing floor according to the usual rates of their respective villages, a list of which rates was kept with the Curnum and a copy lodged in the Collector's Office.

From Collector, No. 187, dated 15th, in Cons. 31st December 1861.

10. The existing Settlement of this District is in course of revision, but the Collector states the joint rent system being in force of late years, no settlement based on the supposed produce of each field has yet been in operation. The "Asura," or sharing system, was for a time in force in parts of the District in estates under attachment, but the old accounts are imperfect, and afford little reliable information. Those of a few villages for Fasli 1235 go to show that from a gross produce of 1,652 Candies, 35 Candies were deducted as remuneration to "Curnums and village servants," but it is not improbable that the inferior servants had been remunerated before the supposed gross out-turn was brought to account.

MASULIPATAM.—11. The aggregate deductions in the village of Talaprole, in the Masulipatam District, averaged from 8 to 10 per cent. of the total harvest, and was divided in the proportion of

two-fifths to the cultivators for distribution to their slaves, and three-fifths to the village servants as remuneration for their services, the deductions on account of the latter class must thus have averaged from 4½ to 6 per cent. of the gross produce.

12. The existing Settlement is in course of revision. The joint rent system prevails in the newly formed Kistna District, and in the two villages selected by the present Collector for illustration, the deductions amounted to 13.122 and 11.292 per cent., and were for the following purposes:—

	Velvadam village.	Damersa village.
Village servants' fees.....	3.748	2.865
For remunerating "other servants".....	0.468	.....
Gattu Tamulu for Maramut expenses.....	5.000	.....
Charity to Bramins, Pagodas, &c.....	0.513	0.938
To the Ryots under various designations.....	3.393	7.489
Total.....	13.122	11.299

GUNTOOR.—13. In the village of Toomahlachervoo, in the Guntur District, the deductions amounted to 22½ per cent., 12½ per cent. being appropriated as "Fees or Russoons to the Curnums and village servants," and 10 per cent. as "Desabagum." The Collector was requested to explain in what manner the latter deduction was appropriated, but the explanation if ever afforded does not appear in any of the reports immediately following the Board's Proceedings.

14. The existing Settlement is in course of revision. The deductions in the two villages selected by the present Collector for illustration in this portion of the District amounted, according to old accounts, to 5.867 and 4.937 respectively as detailed below:—

	Kolar village.	Kuchupudi village.
Village servants' fees.....	3.073	3.074
For remunerating "other servants".....	.....	0.613
For the repair of the Kistna embankment...	1.231	.....
To the Ryots under various designations...	1.563	1.250
Total.....	5.867	4.937

NELLORE.—15. "The usual Calavassum* of 6½ per cent." was deducted from the gross produce in the village of Caroor in Nellore before the division between the Government and the Ryot was settled.

16. In the earlier report of Mr. Collector Travers on the settlement of the Nellore and Ongole Districts, dated 5th June 1802, the only deduction mentioned as made on account of the remuneration to village servants was 3½ per cent. of the gross produce to the "Village Bundaloo," and that was deducted from the Ryots' share, of which it constituted a trifle more than 8 per cent.

17. The existing Settlement is in course of revision, and is reported to be that of 1802. The total deductions on account of "Village Bandulu" or admitted fees of the Curnums, Artificers, &c., amounted to 6½ per cent. The Curnums' fees are generally fixed at ½ per cent., but the fees of the other servants vary in each Taluk and each village.

CHINGLEPUT.—18. The village selected in this District was Manimangalum, but the inhabitants were averse to coming to any terms, which would bind them to pay a money assessment in lieu of a division of the produce.

19. In the Collector's settlement, however, as reported 20 per cent. was deducted from the gross produce, before it was divided between the Government and the Ryot as an adequate compensation to the latter for the expenses of labor, and other casual charges, such as loss of cattle, &c., &c., which they would have to bear, and on referring to Mr. Hepburn's report on the Ryotwar, Survey and Settlement of Satwaid, which is quoted by Mr. Cooke in support of the propriety of such deduction, it appears that it was fixed after due consideration of all charges including the grain Maniums enjoyed by the village servants as a remuneration for their labor rendered to the cultivators, who were for the future to make such payments themselves in grain or money as the servants might agree to.

20. In addition to the above deduction of 20 per cent. Mr. Cooke's Statement No. 4 shows that the village servants of Manimangalum were in possession of land Maniums to the following extent which were continued to them, and were never intended to be resumed either in that village or in Satwaid as clearly appears in Mr. Hepburn's report above referred to.

Village Maniums in Manimangalum.

	Nunjah	Kanis.
Grama or Village Manium...	...	3
Curnum	...	21
Tukeri	...	5
Carpenter	... about	2
Ironsmith	...	1½
Village Shroff	...	4
Panisevan	...	2
Washerman	...	3
Vetui	... about	6

the produce of all which, together with that of the other Tarapadi and Sunnud Maniums, appears to have been excluded from the gross produce from which the deduction of 20 per cent. was made as above stated.

21. To convey, however, an idea of the proportion which the village and other fees of whatever kind on the Jaghire bore to the gross produce when they were deducted from it before its division, between the Government and the Ryots under the Amani system, the following abstract has been prepared of Statement No. accompanying Mr. Place's report, dated 6th June 1799, the details of which are fully explained by him in the paragraphs noted in the margin.

Paragraphs 442 to 450, 464, 469, 470, 487, 493, 495, 516, summarizing the whole to 529, 559, 576, 562.

	Amani.			Shrotriem.			Inam.		
	Nunjah.	Per Cent.	Punjah.	Nunjah.	Per Cent.	Punjah.	Nunjah.	Per Cent.	Punjah.
	Cullums. M. M.		Culs. M. M.	Culs. M. M.		Culs. M. M.	Culs. M. M.		Culs. M. M.
Total gross produce of Circar lands ...	6,47,959 9 4	...	86,190 10 4	68,216 5 5	...	8,184 0 5	12,677 11 6	...	1,378 1 5
1. Merah Canesemay, Oopatooni and Cawny Merah of the Mirassi inhabitants ..	4,054 9 0	...	386 3 4	250 2 3	...	24 6 0	20 5 3	...	3 0 1
2. Merah of Village artificers and servants such as Carpenters, Ironsmiths, Shroff, Doctor, Washerman, Barber, Tailor, Snake Doctor, Angasaley, Panisevan (attendants on the Village Cutcherry), Fisherman and Toty, also of the Butrauze and Peerzadah...	3,172 2 1	...	342 7 7	249 2 6	...	28 0 4	37 6 6	...	5 6 1
3. Calavassam of the inhabitants' servants	31,773 6 3	...	3,118 7 5	3,521 4 2	...	389 3 7	299 0 0	...	55 6 3
4. Pagoda Merah ..	11,652 7 1	...	794 3 5	1,247 9 3	...	87 4 0	157 4 0	...	13 6 0
5. Village Curnums' Merah ..	9,575 1 2	...	797 3 0	1,041 1 4	...	101 9 5	195 0 4	...	18 7 4
6. Poligars' Merah...	10,995 6 5	...	757 11 5	1,305 1 1	...	101 10 6	212 0 4	...	31 7 3
7. Tukeri Merah...	3,469 3 4	...	332 7 6	560 4 0	...	65 5 1	89 7 2	...	8 5 4
8. Canongoes and Desmock Merah	14,515 0 3	...	1,146 1 5	1,672 6 3	...	146 5 3	87 8 6	...	15 7 2
9. Stala Curnums' Merah ..	981 10 5	...	85 7 7	101 9 2	...	12 4 1	1 3 0	...	0 4 0
10. Tank and water-course Merah...	8,971 10 3	...	547 5 1	1,285 11 5	...	73 9 1	250 3 5	...	19 7 3
Totals of Items 1 to 10 ...	99,161 9 3	...	8,388 11 5	11,235 4 5	...	1,030 10 4	1,350 3 6	...	171 9 5
Remainder ...	5,48,798 0 1	...	77,801 10 7	56,981 1 0	...	7,153 2 1	11,327 8 0	...	1,206 4 0
11. Inhabitants' share	2,60,607 2 5	...	56,612 9 1	27,209 6 1	...	4,571 3 3	5,480 6 7	...	634 10 4
12. Circar share including Survey Muzna Despondeah and Doowatra	2,88,190 9 4	...	21,189 1 6	29,711 6 7	...	2,581 10 7	5,847 0 7	...	571 5 4
	5,48,798 0 1	...	77,801 10 7	56,981 1 0	...	7,153 2 1	11,327 8 0	...	1,206 4 0
Grand Total...	6,47,959 9 4	...	86,190 10 4	68,216 5 5	...	8,184 0 5	12,677 11 6	...	1,378 1 5

A. P.
(a) 7 9 on every 100 Rupees.
(b) 6 4 on "

Per centage on the gross produce.

	Nunjah.	Punjah.
Village Curnum.....	1.477	0.923
Tukeri.....	0.535	0.444
Stala Curnum.....	0.152	0.099
	2.264	1.466
Add....	0.489	0.396
Total....	2.753	1.865

From Collector, No. 413, dated 23rd, in Cons. 25th November 1861.

Cango and Desmooki Merahs, and 12,673 Swatantrums and Merahs payable as detailed below by the Ryots in whose share they were incorporated.

Swatantrums and Merahs on account of Government Servants.

	Per Cent.
Taliary.....	1.195
Cumboocutty.....	0.284
Vettyan.....	0.887
Curnum.....	0.568
	2.934

Merahs.

Curnum.....	1.119
Taliar.....	0.703
Village Shroff.....	0.416
	2.238

Total... 5.172

Swatantrums on the Ryot's own account.

	Per Cent.
Artizans, &c.....	2.279
Labourers at threshing floor.....	1.438
Mirasidars.....	1.438
Gods and goddesses.....	1.461
	6.616

Merahs.

Village Pagodas.....	0.885
	7.501
	5.172

Grand Total.....12,673

	Given out of 40 Cullahs.					
	Swatantrums.			Merahs.		
	Cullahs.	Mls.	Nullics.	Cullahs.	Mls.	Nullics.
Davadayem.....	1	7	...	...	...	1 7
Brammadayem.....	...	3	...	...	...	...
Kyrauty.....	...	3	...	...	...	...
Village servants.....	1	4	1	1	6	2
Petty do.....	6	1	...	1	6	7
Cultivators.....	2	6	4	2	4	4
	4	7	3	3	5	4
	...	...	...	...	...	...

From Collector, No. 314, dated 18th, in Cons. December 1861.

26. The existing Settlement in the Northern Taluks is that of Fasli 1215 (A. D. 1805-06) and in the Southern Taluks it is that of Fasli 1212 (A. D. 1802-3); subsequent reductions of the assessment took place, and a general revision in Fasli 1267 (A.D. 1857-58). In the North and South Taluks the Merahs or fees of the Monigars and Curnums, and of the Shroffs and

22. The fees paid exclusively to the village artificers and servants amounted in the Amanj villages to 489 (a) per cent. on the produce of the wet lands, and to 396 (b) per cent. on that of the dry.

23. If to the above be added the Village and Stala Curnums and Tukeri Merahs shown in the margin and which form Items 5, 7 and 9 in the preceding abstract, but are not included in the Collector's Statement in the category of "Merahs to village artificers and servants," the deduction will be increased to 2.753, or Rupees 2-12-0 per cent. on the produce of the wet lands, and to 1.865, or Rupee 1-13-10 per cent. on that of the dry lands.

24. The date of the existing Settlement is not given. The total deductions amounted to about 25 per cent. of which about 12½ per cent. were on account of Calavassum and resumed Pagoda,

Taliars in the Southern Taluks, as well as the Maniem lands of all the four classes of Officers were resumed at the time of the settlements above indicated, and money payments were substituted. These again were discontinued in Fasli 1233 (A. D. 1823-24), and the original emoluments in fees and lands restored, which to this day are paid by an assignment of revenue, which in Fasli 1269 amounted to 4.753 on the land Beriz.

In the Northern Taluks village servants and artificers enjoy fees amounting to 5.47 per cent. on the produce including however two items Devadayen and Dhurmadayen making together 1.11 per cent.

SOUTH ARCOT.—27. The village surveyed and assessed in South Arcot was Woorungone in the Runjanuggur Jaghire, but the Collector enters into no details nor forwards any Statements. In the earlier report of Mr. Garrow, dated 18th July 1803, on his settlement of the whole District, the total deductions on the wet lands were stated at 5,22,214 Cullums in 25,20,866 Cullums being 20½ per cent. From this however should be deducted—

	Cullums.
1st. The Zuffy Merahs.....	1,23,641
2nd. The Calavassum	1,65,891

Total..... 2,89,532

(a) Swatantrums..... = 1,71,235 or 6.79 per cent.
Merahs..... = 61,447 or 2.43 "

leaving of Swatantrums and Merahs = 2,32,682 (a) or 9½ per cent. of the gross wet produce which certainly included "the fees to the head inhabitant, Curnums, Kavilgars, Tukeri, Toty, &c.," and

very probably in some measure, though no allusion be made to them specifically in the report, the grain Maniems to Pagodas and Bramins not village servants.

28. According to the existing settlement, as revised in 1854 and 1859, the estimated value of the gross produce was Rupees 78,21,818. From this was deducted

For Monigars...	58,146
Curnums...	92,939
Nottakars...	33,472
Tukeris...	2,284
Devastanums...	1,86,841
	7,792

1,94,633 = 2½ per cent. as compared with the remaining gross produce Rupees 76,27,185 which was shown thus—

Government + Road Fund	40,460	= 25,01,812
Ryots—grain fees to artizans	1,24,432	= 50,00,941

TRICHINOPOLY.—29. The "usual Swatantrum of 12 per cent." was deducted in the Terlaloor village of the Trichinopoly District from the gross produce of the wet lands, and the remainder divided between the Circar and the Ryot.

30. The above deduction was probably appropriated in the proportion of 5 per cent. by the inhabitants for the payment of Swatantrums to village servants and of 7 per cent. for defraying reaping expenses and "Caunganum," or payment to inspecting peons, as explained in paragraph 99 of Mr. Wallace's earlier report, dated 22nd January 1802, in respect of the 11½ per cent. therein shown to have been deducted from the gross produce of the wet lands in the Mannargoody Division of the Trichinopoly District before the settlement of the Government and Ryots shares.

From Collector, No. 215, dated 22nd, in Cons. 26th November 1861.

31. The date of the existing settlement, which is in course of revision, is not given; but the Collector states that no deductions were made from the gross produce before its division.

From Collector, No. 396, dated 21st, in Cons.
25th November 1861.
grom Collector, No. 397, dated 22nd, in Cons.
30th November 1861.
G. O., No. 467, May 18th, 1857.
Collector's letter, No. 69, 11th June 1857.
Board's Proceedings, No. 3,323, October 2nd
1857.
G. O., No. 1,087, October 23rd, 1857.
Collector's letter to Mr Pelly, No. 88, June
30th, 1860, paragraph 11.

villages; and that it was always entered in the Ryots' Puttah except in the dry villages of one Taluk, viz., Vittukutty. In Fasli 1267 (A. D. 1857-58) these fees were commuted under the orders of Government into a money payment at 1 Rupee per Cullum, and a fixed sum thus assessed on each Puttah.

2nd—Fees for the remuneration to Tariff Monigars. The Government decided that the Ryots could not be relieved from these fees, which even under the new system of Police must be levied though under a new name and principle as a set off against the increased expenditure sanctioned in 1854 by the Supreme Government.

33. In Mr. Newill's Report of 20th April 1861 (*vide* paragraphs 23 and 31 to 36) on the new settlement of Trichinopoly the Kutlay Shelavoo cess is given at Rupees 62,800, and with reference to it, "and other fees," the new settlement has been formed on a Maximum standard subject to a corresponding charge by which sufficient funds have been provided for meeting all village charges and also for the Road Fund.

34. Mr. Newill considers this plan or the assignment of the revenue of lands given in Inam to be the only practicable and proper way of meeting village officers' fees, who must be considered Government servants whom the Government should remunerate, and a separate cess for the purpose would, he thinks, require a separate Legislative enactment.

TANJORE.—35. In the Tenamtotam village of the Tanjore District the deductions from the gross produce of the wet lands amounted to $11\frac{1}{2}$ per cent., and from dry, garden and tope to 13 per cent., and were appropriated in the proportion of three-fourths on account of "Police funds," and one-fourth as Maniem of Pagodas, or Bramins, or as stated in round numbers in the heading of the Collector's Statement W. 9 per cent. for the former, and 3 per cent for the latter objects.

36. In Mr. Collector Harris' Report on the settlement of Tanjore, dated 31st January 1862, the deductions amounting to 9 per cent. appear to have been designated Swatantrums and comprised $4\frac{1}{2}$ per cent. cooly hire to reapers.

3 do. sweepings of the threshing floor given to women who plant.
and $1\frac{1}{2}$ do. remuneration to village servants as detailed below, viz:—

Total.....	9	
$\frac{1}{2}$ do.		Merah to the Kavilgar.
$\frac{1}{2}$ do.		Pitchay to the Taliar.
$\frac{1}{2}$ do.		Pitchay to the Nat Conicopilly.
$\frac{1}{2}$ do.		do. Washerman and Barber.
$\frac{1}{2}$ do.		do. Village Doctor and Shepherd.
$\frac{1}{2}$ do.		do. Village poor.

Total..... $1\frac{1}{2}$

In the same report the distribution of the 3 per cent. Maniems was as follows:—

$\frac{2}{3}$ per cent. to Pagodas and Bramins.
1 do. do. to Kavilgars.
 $\frac{1}{3}$ do. do. to Taliars.
1 do. do. to Carpenters, Smiths, Meeraanee, Vettian, and Toty Vettian in equal divisions.

Total..... 3

32. On referring, however, to the correspondence alluded to by the Collector, it appears that from an early period the Ryots have had to pay from their shares.

1st.—A certain cess called Kutlay Shelavoo for the remuneration of the Curnum as well as for defraying the expenses of these officers at the Jamabundy, that it varied from 1 to 30 Rupees according to the size and condition of the village; that it was paid in kind in the irrigated

The remuneration to village servants alone including however $\frac{2}{3}$ per cent. to the village poor above shown thus amounted to $(1\frac{1}{2} \times 2\frac{2}{3}) 4\frac{1}{2}$ per cent. of the gross produce.

37. At the same time the Swatantrums and Maniems on the Punjab and Survadayem lands amounted respectively to $11\frac{1}{2}$ and 3 per cent., making a total of $14\frac{1}{2}$ per cent. of the gross produce, but the village servants and poor got no more than $4\frac{1}{2}$ per cent. of the gross produce, the rates of distribution to them being the same as in the Nunjah lands, and the remaining $9\frac{1}{2}$ being appropriated as follows:—

SWATANTRUMS.

$6\frac{1}{2}$ per cent.	coolly hire to reapers.
3 do.	Cullavady to women planters' Maniems.
$\frac{1}{2}$ do.	to Pagodas and Bramins.
$9\frac{1}{2}$	

38. As to the existing Settlement the Collector reports that the deductions were fixed in 1801, and the Government and Ryots' shares in 1822.

The deductions amounted in the wet to $10\frac{1}{2}$ per cent. in the dry to $12\frac{1}{2}$ per cent. and were distributed as follows:—

	Wet. Per cent.	Dry. Per cent.
To village servants proper.....	2.836	2.794
Do. do. artizans.....	0.618	0.602
	3.454	3.396
For threshing, &c.....	7.166	9.250
	10.620	12.646

In addition to the above a cess varying from $\frac{1}{2}$ to $1\frac{1}{2}$ per cent. is levied on the Ryot's share for the remuneration of Nat Curnums, and is incorporated with the Government demand.

MADURA.—39. The village selected in Madura was Colatoor in the Dindigul province, and the Maniems in it were paid in kind and were estimated at 25 per cent. of the gross produce.*

* Mr. Hodgson in his report on the province of Dindigul, dated 28th March 1808, says—"These deductions generally denominated *Swatantrums* are stated to have been prior to our acquisition of Dindigul $6\frac{1}{2}$ per cent. of the gross produce. In 1794 these deductions were estimated at 40 per cent. of the gross produce, and I am inclined to think this must have been an error, if not, it was evidently a fraud. But in latter years they were regulated at about 12 per cent.—*Vide* Appendix No. 31, Report V, paragraph 9, p. 975. Again, Mr. Collector Hurdis, in his first Report on the Madura District, dated 5th February 1802, states that the Swatantrums formerly amounted to 20 per cent., but that he directed the fixed rate (after making the allowances for the receivers of "the allowed Russooms according to the custom of the village) to be 12 per cent. which included every proper charge that custom with the knowledge of the Circar could authorize." "Custom has established no Swatantrum on the Manawareput lands."

† *Vide* Appendix No. 20, Report V, page 754, paragraphs 12, 73 to 78, 92, 99, 134.

Do. Appendix No. 31, paragraphs 8, 9, 10, page 974.

(paragraph 8 Mr. Hodgson's Report, dated 28th March 1808, already referred to in the margin.)

40. The Statements (Nos. 2 and 4) forwarded by Mr. Peters with his Report, however, show that in his settlement the gross deductions (under the head of "Podooselavoo") amounted to a little more than 17 per cent. which doubtless included all remuneration to village servants, for no mention is made of any other deduction from the gross produce before its division; and in the earlier papers noted below, and in the margin $12\frac{1}{2}$ per cent. is invariably taken as the proper amount of the Swatantrums in the District "covering all the proper expenses which the Circar should attend to" (paragraph 99 of Mr. Hodgson's Report,† dated 16th February 1803) amongst which are included the Swatantrums of "the Curnum, Ironsmith, Carpenter, Barber, Washerman, Village watcher, Potmaker, Dancing girls, Neergunty, &c."

From Collector, No. 306, dated 28th November, in Cons. 2nd December 1861

41. The existing Settlement is that of Fasli 1211 (A. D. 1801-02.)

The deductions from the wet produce amounted to 12½ per cent. and were distributed as follows:—

Cultivation charges, ... 11.7 per cent.
Toty, Niranikan, Blacksmith and Carpenter at 1-5th or 2 per cent. each, 0.8 „

12.5 „

TINNEVELLY — 42. The village selected in Tinnevely was Peroongolum in the Streevigoontum Taluk. The amount deducted from the gross produce is nowhere shown in the Collector's letter and its enclosures, but that some deduction was made is clear as the Assessors were instructed in the "Hookumnamah" (Enclosure No. 2) to allow "every deduction as usual before calculating and commuting the Mailwarum."

43. In Mr. Lushington's Report, dated 19th December 1806, on the Ramnad and Tinnevely Poliems, the deductions were made according to a fixed amended scale, and amounted to 20 per cent. which was distributed as follows, no other fees having been allowed before the cutting or the measurement of the grain, which was always done in the presence of the Government servants and of the inhabitants.

To the cultivating inhabitants 12.000 per cent.

„ Calendar Bramin	0.083 per cent.	
Cottacanacao	2.000 „	
Cauranombloom	0.333 „	„ right by inheritance „
Cattumbloom	0.333 „	„ acquired some years ago. „
To the Carpenter and Ironsmith	1.111 „	
Deshcovil	0.222 „	
Talum Cavil	0.222 „	
Tandel	0.053 „	
Shroff	0.111 „	
Manikataul (a dancing girl)	0.027 „	
To the Shepherd	0.165 „	
„ Washerman and Barber	0.055 „	
„ Toddy-drawer	0.027 „	
„ Pollem, ...	0.222 „	
„ Neerpautchee	0.055 „	
„ Warien	0.165 „	
„ Parior	0.165 „	
„ Shoemaker	0.165 „	

Total village servants... 5.516 „

To charitable institutions, ... 1.333 „
To village Pagodas, &c., being Pala Swatantrums, 1.140 „

Grand Total... 19.989 or 20 per cent.

5.516 The deductions on account of village servants thus amounted to 5½ per cent., but this includes 693 per cent. of "Cauranombloom," "Cattumbloom," and an allowance to a dancing girl, which being excluded leaves 4½ per cent.* for ordinary village service

44. The deductions from the dry grain amounted to 7½ per cent., but no part of them appears to have been appropriated for village servants as the distribution is shown to have been as follows:—

	Per cent.
Charitable institutions as particularized in the Nunjah.....	2.222
Village Pagodas and Pala Swatantrums.....	4.444
Durma Magameh Naut Ambalem and Naut Canacoo.....	0.555
Total.....	7.221

From the Collector, No. 522, dated 30th Nov., in Cons. 7th Dec. 1861. 45. The existing Settlement, which is about to be revised, is that of Fasli 1232 (A. D. 1822-23). The deductions amount to about 29 per cent., of which 19,414 per cent. are appropriated by the Ryots as cultivation and reaping charges, the remainder appearing under the following heads:—

Paid by the Ryots.

Mirasidars and Nottamgars	0.000017
Curnums	0.001178
Neerpachy	0.001591
Toty	0.002233
Kavilgars	1.083381
Do. Merahs	1.219000
	2.302288
	2.307400

Included in the Government Share.

For watching the produce	0.813
„ Less measurement	0.406
„ Oory or grain set apart	0.271
„ Curnum Merahs	1.778
„ Tank Merahs	1.778
„ Alms for Ironsmith and Carpenter	0.203
„ Nalupadivasi or gain to Government	0.889
„ Alms for the repair of Pagodas	0.558
	6.696

Total of both... 9.003

RECAPITULATION.—The foregoing conclusions, in so far as they touch the question of the amount of remuneration originally provided for village servants, under the experimental settlement of 1817-18, may be briefly summed up as follows:—

46. In the villages selected in Ganjam and Rajahmundry no deductions were made on account of village servants who, if at all entitled to any hereditary allowances, must have looked for them to the cultivators to whom their services were rendered; in fact such was the stipulation in the settlement of the Rajahmundry village.

47. In Vizagapatam, Guntoor, Chingleput and Madura, the deductions amounted to 10, 12½, 20, and 17 per cent. respectively; but in the case of Vizagapatam and Chingleput they included all cultivation charges for which the Collectors considered it necessary that Government should allow, and in Madura also this would appear to have been the case as the fixed rate of deduction given in the other reports on the District is 12½ per cent., and there is no reason to believe that the Collector

in 1818 would have increased it to 17 per cent. merely to provide ample remuneration for the village servants. In Chingleput under the Amani system prevailing in it anterior to the dates of the Collector's report, the deductions exclusively for village servants appear to have been within $2\frac{1}{2}$ per cent. on the wet and a little more than $1\frac{1}{2}$ on the dry produce.

48. The papers relating to the remaining seven Districts afford the necessary details for separating the village servants and artificers' fees for the most part collectively from all other charges, and the results obtained are given below:—

Masulipatam	from $4\frac{1}{2}$ to 6 per cent.	on the total harvest.
Nellore.....	$6\frac{1}{2}$	do. do.
North Arcot....	$7\frac{1}{2}$	do. do. being $5\frac{1}{2}$ for "Village servants," $1\frac{1}{2}$ for "Petty do."
South do.....	$9\frac{1}{2}$	do. (according to the earlier report) on the wet produce, and includes very probably the grain Maniems to Pagodas and Bramins not village servants.
Trichinopoly.....	5	do. (according to the earlier report) on the wet produce.
Tanjore.....	$\left\{ \begin{array}{l} 3\frac{1}{2} \\ 3\frac{1}{2} \end{array} \right.$	do. on wet produce.
Tinnevely.....	$4\frac{1}{2}$	do. dry do.
		do. wet do.

CUDDAPAH AND BELLARY.—49. Of the Districts to which the Board's Circular of 1817 referred in paragraph 1 of this Precis was not forwarded, Cuddapah and Bellary were at the time managed under the village leasing system, but in Colonel Munro's Report of 12th August 1801 on these Districts, it is stated that under the former Government the produce of a Croe of dry land was valued at $18\frac{3}{16}$ Apparenjee Pagodas, and that the $\frac{3}{16}$ were given up to the village Pagodas and Bramins, and the remainder divided equally between the Government and the Ryots. The produce of a Croe of wet land was valued at $12\frac{4}{16}$ Apparenjee Pagodas, of which $\frac{4}{16}$ were given up for religious purposes. The deductions from the gross produce under the former Government thus appears to have been,

On dry land..... $1\frac{1}{2}$ per cent.
On wet land..... $2\frac{1}{2}$ per cent.

The Russooms to the Desmook Despondi and other District officers were provided from the Ryots' share, and amounted

On the dry lands to $5\frac{1}{2}$ per cent.
On the wet lands to $8\frac{2}{3}$ per cent.

No provision of this kind appears to have been made for the village servants, but Colonel Munro in his settlement of these Districts fixed a money scale for the remuneration of Curnums and Reddies where no emoluments existed, which the present Collector of Cuddapah notices.

50. The present Collector of Bellary reports that the existing Settlement is that made in Faslis 1214 and 1215. No deductions were made from the gross produce. The village servants enjoy 1nams from Government and fees in grain from the Ryots which vary in rate in the different parts of the District.

From Collector, No. 136, dated 22nd, in Cons. 25th November 1861.

* Reddy.....	Rs. 1
Curnum.....	2
	3

51. The Collector of Cuddapah states that the existing settlement is that of Colonel Munro in 1806. No division of the crop was made. The village servants are remunerated by a money scale commencing with a minimum per centage of 3 per cent.* on the Beriz of the largest villages, which increases to 20 per cent.† on that of the smallest or those with a Beriz under Rupees 145.

† Reddy.....	Rs. 9
Curnum.....	12
	20

KURNOOL.—52. The present Acting Collector of Kurnool reports that the original Taluks composing his District were never settled, and that to those recently transferred to it from Cuddapah and Bellary the information afforded for those Districts will apply. settlement of Kurnool is however about to be revised.

SALEM.—53. In 1818 the Zemindary system prevailed in Salem; but the present Collector shes particulars of the arrangements effected in Fasli 1211 (A. D. 1801-2) when the District under Ryotwary management, and the following passage occurs in Mr. William Macleod's lement Report on the District, dated 19th February 1800:—"The Circar share from rice crops is from one-half or two-thirds, and from dry grains and garden productions from a quarter to half. The hire of reaping the crop is always deducted from the gross produce before the division is made."

54. The existing Settlement appears to be that of Fasli 1211 (A. D. 1801-2) when the Maniem lands of all the village servants excepting the Neercutties and Nottagars who still retain theirs were resumed and included in the Putcut accounts, and a money nent introduced as under:—

In the Baramahal.
To Curnums at an uniform rate of $2\frac{1}{4}$ per cent.
" Monigars " " " $1\frac{1}{2}$ per cent.
In the Balaghat and Talaghat Divisions.
To Curnums at various rates from $6\frac{1}{4}$ to $8\frac{1}{4}$ per cent.
" Monigars " " " 1 to 5 per cent.

On the Beriz of their respective villages.

In the case of Toties and Tandulgars their allowances never in any case exceed the assessment their resumed Maniem lands.

In the villages irrigated by the Caveri the Ryots are required to pay certain grain fees to the ge Monigars, the Corumbu Monigars and the Neercutties who receive also money payment Government in the same way as in other parts of the District.

The land settlement of this District is in course of revision.

COIMBATORE.—55. The Ryotwar settlement was in force in this District in 1818, and was that made in Fasli 1212 (A. D. 1802-3); and it has continued to prevail up to the present time. The Monigars enjoy Maniem lands of the value of 2 per cent. on the gross nue, as calculated at the time, the Curnums the same, and the Toties or Tandulgars 1 per cent.

The Taliaries always received certain grain fees, &c., in certain Taluks varying in rates to each ar from Rupees 3-15-10 to Annas 8-7 $\frac{1}{2}$ Pice per annum aggregating in Fasli 1257 (A. D. 1847-48) es 12,457. In 1844 the Government sanctioned Maniem lands to the Taliaries to the value Rupees 13,270 or half the value of those enjoyed by the Toties, but this the present Collector es has been resumed since the Taliaries have been transferred to the new Police.

MALABAR.—56. This District was also under Ryotwar management in 1818. The following age is extracted from Mr. Warden's Report on Malabar, dated 19th March 1801:—

Paragraph 28 * * * * "The people employed in this service (assisting the Parbutty in making the collections) are called Kolkars to defray whose expenses and those of the Parbutties d Menons the additional 10 per cent. upon each Ryot's revenue was imposed. This is the ount collected separate from the Jumma under the head Kuttywashy, and which was originally signed solely for the defrayment of the expenses attendant on making the collections incurred the employment of the three descriptions of officers above mentioned. The other charges of

"the District, viz., Police, Revenue and Judicial were paid immediately from the Jumma collections." This extra collection still continues to be made, but no separate accounts of its expenditure are kept.

From Collector, No. 247, dated 20th, in Cons. 27th November 1861.

57. The present Collector reports that in the time of Hyder Ali in 1799, a cess of 10 per cent. on the land revenue was settled for the maintenance of village servants, which is now collected in certain Taluks and credited to Government like other revenues, but no special account of it is afforded in the accounts of the District.

CANARA.—58. This District was under Ryotwary settlement from the earliest period. In a Statement of the land rent of Canara and Soondah showing all the changes it has undergone from the year 1660 to the current year 1799-1800 or Fasli 1209, enclosed in the Principal Collector's Report of 31st May 1800 (vide Appendix No. 24 to the 5th Report, page 809) certain sums appear, as hereunder shown, to have been always collected under the head of "Village taxes" by the former Hindu and Mahomedan Governments which were perpetuated under Major Munro's Settlement of Fasli 1209 (A.D. 1799-1800) which is stated at page 825 of the 5th Report to have been based on Tippoo's assessment with certain deductions which were never likely to be collected.

Period.	Government.	Total land rent and village taxes.	Amount of village taxes.	Per centage of the same on col. 3.
1	2	3	4	5
1763	Rani of Bednore.....	Pagodas.	Pagodas.	Pag.
1782	Hyder Alli.....	3,20,827.	6,820	2.12
1788	Tippoo Sultan.....	5,33,202	8,270	1.55
1799-1800	The British Government.....	6,16,039	13,876	2.25
		4,65,148	10,505	2.26

Under the Government of the *Rajah* of Bednore which preceded that of the Rani no sums under the distinct head of "Village taxes" are shown to have been collected, but the Shist or land rent then existing,* and upon which all those shown in the above abstract were based was originally formed after certain deductions from the Rekha or standard rent (= 5,80,759 Pagodas) on account of Inams, &c., including "Tunkhast to peons" to the amount of 8,513 Pagodas or 1.46 per cent. of the Rekha.

* Pagodas 2,46,623.

† "An assignment by the ruling authority upon the revenue of any particular locality in payment of wages, &c."—Wilson's Glossary.

From Collector, No. 167, dated 6th, in Cons. 12th December 1861.
From do., No. 210, dated 2nd, in Cons. 9th December 1861.

59. The present Collector reports that under the existing settlement a money assessment is fixed and the village servants, &c., are remunerated by money payments.

STATEMENT showing the provision made for Village servants, Artizans, &c., from the gross produce before its division between the Government and the Ryots as gathered (I) from the earliest Reports on Record, (II) from the Reports on the experimental Ryotwar Settlement ordered by the Board in their Circular letter, dated 3rd April 1817, in certain Districts, and (III) from the replies of the several Collectors to the Board's Miscellaneous Circular, No. 358 of 16th November 1861.

N. B.—Column 3 shows the deductions alluded to in paragraph 3 of the Precis.

Districts.	Deductions from the gross produce for the remuneration of Village servants as gathered from the earliest Reports on Record.	Deductions from the gross produce for the remuneration of Village servants as gathered from the Reports of 1818, indicated opposite to paragraph 1 of the Precis.	Deductions made under the existing Settlement from the gross produce as reported in the Collectors' replies to Board's Circular of 16th November 1861.		Remarks on the entries in Column 4.
			For Village servants, Artificers, &c.	Total deduction.	
1	2	3	4	5	
	Per cent.	Per cent.	Per cent.	Per cent.	
1. Ganjam ...	From very early times 14 per cent. was provided from the Ryots' share (under the system of Buttal) for the interior management of villages, but it included Russooms and Savatums which are distinct from village fees proper, of which no separate accounts are forthcoming.	No deductions.			Varies in the different villages.
Vizagapatam ...		" 10 (including all other charges.)	.....	.....	
Rajahmundry ...		" No deductions.	.....	.....	
Masulipatam ...		4.8 to 6 only to village servants.	.....	.....	
5. Guntoor ...		12.5 (including all other charges.)	.....	.....	
Nellore ...	3.75 (Vide Note I below.)	6.5 (Calvasum.)			Munro's money scale of remuneration is partially in force in these Districts.
Cuddapah ...	1.4 On Dry. } Vide Note II.	The experiment did not extend to these Districts.	.....	.....	
Bellary ...	2.8 On Wet. }		.....	.....	
Kurnool ...	2.75 Wet. }				{ * 5.206 of this are resumed Merahs.
10. Chingleput ...	1.86 Dry. }		.....	.....	
North Arcot ...	3.125 to 6.25, Vide Note III.		.....	.....	
South Arcot ...	9.2 Vide Note IV.				payable to the Artificers by the Ryots.

STATEMENT showing the provision made for Village servants, &c.—(Continued.)

Districts.	Deductions from the gross produce for the remuneration of Village servants as gathered from the earliest Reports on Record.	Deductions from the gross produce for the remuneration of Village servants as gathered from the Reports of 1818, indicated opposite to paragraph I of the Precis.	Deductions made under the existing Settlement from the gross produce as reported in the Collectors' replies to Board's Circular of 16th November 1861.			Remarks on the entries in Column 4.
			For Village servants, Artificers, &c.	For cultivation and other charges.	Total deduction.	
1	2	3	4			4
	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	
Tanjore	4.17 Village servants and poor	8.33 (Police funds.)	3.454	7.166	10.620	For the Dry lands. <i>Vide</i> Precis.
Trichinopoly	5.0 Village servants.	12 (including all other charges.)	<i>Vide</i> Precis.	.....	.....	
15. Madura	12.5 (including do.)	17 (do. do.)	0.800	11.700	12.500	
Tinnevely	5.5 Village servants and Artificers.	" No deduction is shown.	9.003	19.414	28.417	
Coimbatore	5.0 In Maniem lands	The experiment did not extend to these Districts. With the exception of Salem which was Zemindary, they were all under Ryotwary management.	Enjoy Govt. grants of land— <i>Vide</i> Precis.			
Salem	Do.		do.			
Canara	2.25 Of the Govt. revenue.		<i>Vide</i> Precis.			
20. Malabar... ..	10.0 On the Ryots' revenue.	10 per cent. is levied on the Ryots' revenue.				

I. Nellore.—“For Village Bandulu,” and was deducted from the Ryots' share.—II. Cuddapah and Bellary. These deductions were for Village Pagodas and Bramins. *Vide* Precis, paragraph 37.—III. North Arcot. Were paid from the Ryots' share.—IV. South Arcot. For Village servants from the gross produce, but included very likely the grain Maniems of Pagodas and Bramins, not village servants.

Enclosure in a letter
from the Secretary to the
Board of Revenue to the
Secretary to Government
A. D. Dated 14 February
1862. No 722.

R 440/52

Precis

12-13

The present
system of remunera-
ting the Moonsiff
Carnam Salary and
other Government
village officials by
means of fees in
money and kind
payable by the land-
holders though sanc-
tioned by immemori-
al usage is attended
with much inconve-
nience. The time
of these officers instead
of

of being devoted to
their public duties
is occupied with look-
ing after and realizing
their fees from nu-
merous persons, at
varying periods of
the year - the more
influential of them often
withhold or reduce
the fees justly payable
by them on various
pleas - the poor in-
deed are liable to ex-
actions - disputes are
of constant occurrence
as to the amount of the fees which vary greatly in
and the time of the almost every village -
superior Revenue
officers is taken up
with investigating such
quarrels

✓ 10
quarrels. And on other
grounds it is clearly in-
expedient that officers having
invidious public duties to
perform should be dependent
for their remuneration on
the very persons against
whom they may have to act.

The present Act
is intended to place it
in the power of Govern-
ment, wherever circum-
stances render it ex-
pedient, to abolish
these fees and to sub-
stitute for them a
rate on the land or
not exceeding in any

case $\frac{6}{4}$ per cent
of the assessment,
leviable by the
Collector along
with and in the same
manner as the latter.
The actual rate im-
posed in any
District will of
course be settled
after careful
consideration

17
consideration of its cir-
cumstances and the value
of the fees payable by the
landholders.

Hereditary and es-
tates held under Regula-
tion XXV of 1802 are excepted
from the operation of the
act. Their circumstances
vary greatly and they
are held under special
regulations.

The act applies only
to fees paid to village offi-
cers charged with public
duties and leaves untouched
the relations of the people
with the village artisans
whose services are really
of a private, municipal
nature.

The fees, like the
fees

728
fees for which it will be
substituted will be with-
drawn from the cognizance
of the Civil Courts, but the
acts of the Revenue officers
will be open to appeal to
the Board of Revenue.

2

For the ...
... ..

Objects & reasons

For the ...

with the

By

Let it be
... ..
... ..

76

... ..

Cess for village officers.

In 1861 the Board of Revenue submitted a draft Act for commutating the existing fees of Village Servants into money payments.

The Government considered it desirable to go beyond this, and directed that an Act should be prepared for the abolition of all fees, and the substitution of a money cess. There was to be one cess for the village Revenue

Revenue and another
for the village Police
servants - but the ma-
-ximum rate for both
purposes was to be $6\frac{1}{4}$
per cent on the Land
Revenue, or 15 pence
in the £ .

The act for Revenue
was accordingly
submitted, but the
Government came to the
conclusion that it
was best to have
one rate for both
purposes. The In-
spectors General of
Provincial Police, Mr.
Robinson, had how-
ever urged that a
 $6\frac{1}{4}$ per cent was
much below the
original

A

original amount of
the fees, and that a
 $12\frac{1}{2}$ (or half a crown
in the £) should be
the maximum -

Mr. Robinson was
required to state fully
the grounds of his
opinion. The Board
were also desired
to report on the sub-
ject of these fees -
These papers are
now submitted for
orders -

Mr. Robinson
in para 2 of his letter
supposes that when
 $6\frac{1}{4}$ per cent was fixed
as

B

at the maximum, it
may not have been
intended to include
village Police charges.
He is however mistaken
in this - the words of So-
vernment are "and this
maximum should be
so much as, added to
the amount levied for
Police purposes, would
make up one anna in
the Rupee or $6\frac{1}{4}$ per cent."

Paras 7 and 8 contain
Mr Robinson's views, as
to the present amount
of fees - but they seem to me
too vague for practi-
cal purposes.

Para 9 - Shows & correctly
that ten per cent is
now paid in certain

Salute

C

Salute of Salabat
Paras 4 and 10 seem in-
tended to lay down the
principles that trans-
actions are more to ap-
proach all fees - whether
designed for Village
servants or for Pagoda
see

Para 11. Contains Mr
Robinson's conclusion
that 10 per cent
would be a good
average rate.

The Board's Proceedings
are accompanied by a
press giving what
authentic information
can now be obtained
as to the fees.

It will be seen
that though the fees
much exceed in some
cases the proposed
cap

ceps of $6\frac{1}{4}$ per cent, a
very large portion of
this excess is for other
purposes. Thus an
allowance out of
 $25\frac{1}{2}$ per cent. deducted
from the gross pro-
duce no less than
 $17\frac{1}{2}$ per cent. was
for cultivation and
other charges and only
 $7\frac{1}{2}$ for Village demands.
As an allowance of $14\frac{1}{2}$
per cent. deducted
 $11\frac{1}{2}$ was for purposes
other than the pay
of the Village Estab-
lishment.

The Board are de-
cidedly of opinion
that $6\frac{1}{4}$ per cent. ought
to be the maximum.

The Board moreover
point out that the
Director

Village Officers $5\frac{1}{2}$
Rahat Fund 2
Village Establishment $1\frac{1}{2}$
10

Director of Revenue ^{26X}
So the Government has hitherto
granted all the appor-
tioned in the propo-
sition. That Govt.
should out of the Land
Revenue pay all charges
of Village Establishment
and they suggest that
in the current revision
of the apportionment 10
per cent. should be
deducted from the
gross demand
for the purposes now
usually noted.

Under the old system
of apportionment a certain
portion of the gross pro-
duce was first set
aside for the payment
of Village Officers and
other Village purposes
and the remainder
shared

shared between Govt and the Ryot. Thus Govt and the ryot jointly contributed to these expenses. The ryot further paid various fees out of his own share of the produce voluntarily in theory - compulsorily in practice. The former are, I believe Mr Robinson's "Major" and the latter his "minor" fees. Besides these there were the Quano lands.

When the new settlement was started Govt declared that the revised assessment should be the value of that part of the produce "taken for the general purposes of the state besides

~~cost for village office~~

Handwritten notes in the top left margin, mostly illegible due to fading.

besides which it may be proper to establish ⁺ cesses for local purposes as in the N.W. Provinces especially for the maintenance and improvement of the District Roads and for education."

The road cess was clearly to be an extra charge and accordingly Mr Newell was directed in his assessment of South Arcot to form his rates so as to include 2% for the road fund, over and above the proper land assessments.

The intentions of the then Govt. as to the fees of Village servants, was not declared at the time, but in 1857

Thus it would
seem to have been
intended that the
hott village servants
should be paid out
of

In the order
of the 17 April 1861
No 868 however the Govt
decided that a money
cess should be imposed
in lieu of all fees, in
addition, of course
to the Land tax.

The question
raised by the Board
involves 2 points viz.
the mode in which
the funds required
shall be raised and
the source from which
they shall be drawn.

No - if the answer
 is in doubt - we should
 be sure to make
 it so - I should be
 attracted to make
 all the more of this
 is the way of
 But as it is
 to be in the
 the other
 not included
 no more
 for the
 will

The Board find it few up, the
and statement to be at present assist
change in the general Revenue, & the
L. 100

As regards the mode
there can be little
doubt that the people
would prefer the in-
clusion of the fees in
the Government demand
to a separate cess.
There is however this
great difficulty in
the way, the arrange-
ment can only be ef-
fected as the assessments
are revised. It will

be 10 years before the
survey and settlements
are completed and 2
Provinces, Malabar
and Tanjore are not
to be reassessed.
What is to be done
in the interval?
Matters cannot re-
main as they are
without

of 1/2 just very
many others will
escape the survey
process - where a
little money exists
to survey the dis-
trict is a waste
of time & money

without impeding
the revision of the
Village establish-
ments and the
full introduction
of the new Police.
Mr Robinson de-
clares that the Police
fees are rapidly
disappearing -

Again a cess
has this great
advantage that it
can with greater
ease be ultimately
extended to zemindaries
and

and Towns. Whereas,
if the Government
ryots are all ne-
cessarily exempt
from such a direct
payment, the taxation
of the residents of
Zemindaries and
Towns will seem
exceptional and
be attended with
dissatisfaction -
A *custo* admits
of being graduated
according

+
The *Sumud* in the
case of certain an-
cient Zemindaries
ought to receive the
village service *Sumud*
to the State.

28
according to the require-
ments of different loca-
lities, and thus the tur-
bulent *Proflar* of Mala-
bar and Hill men of
Jangam may be taxed
in proportion to the ex-
pense they cause the
State. A *cess* is also
one step towards the se-
paration of local from
Imperial concerns and
places the *Govt* in a more
independent position. If
our village servants are
to be paid out of the *collection*,
I should much fear
that there will ultimately
be ^{more} or less interference on
the part of the *Supreme Govt*.
There can be little
doubt however, as already
stated, that the people would
prefer the system advocated
by

by the Board-

As to the source from which the money is to come, there does not seem to be any special reason why, when the assessment is about to be placed on an equitable footing, Govt should assume the whole charge.

The people have always contributed half and will be better able after the revision to contribute that much at least. Of course if Govt devote 10 per cent for the purposes proposed by the Board they must either add as much to the assessment or raise it by other taxation which is not an easy task.

The decision of
this general question is
not

[illegible]

Wm

not immediately pressing and may perhaps with advantage be postponed until the majority of Mr. Kelly's reports are received.

I am obliged how
ever to bring the matter
before you now, because
something must be done
at once in turn out. The
emancipation of the I -
-rains takes effect from
the 1st July next, and the
collector Mr. Minchin re -
ports that it will be im -
possible either to collect
or account the fees next
year. The survey & assess -
ment of turn out, will take
from 2 to 3 years - so that
we cannot wait for it.

Under these circumstances I would submit for consideration that the drafts be already prepared with

with a maximum
of $6\frac{1}{2}$ per cent or such
other rate as Govern-
ment may determine
after perusal of the
Board's and Mr. Robinson's
letters, he at once laid
before the Legislative
Council here, & applied
in the first instance
to Turnool only.

Mr. Minchin has
all along advocated the
case, and it will have a
fair trial from him.

The enfranchise-
ment of the Indians of
the Revenue servants
will fully cover their
salaries, and the cost
at $6\frac{1}{2}$ per cent is
estimated to yield
nearly 115,000 Rupees.

There

D

I am inclined to think
that quarterly payments
would be best in the case
of these numerous & scattered
servants. In I think they
are paid half yearly

He

30
There are other points in
regard to Turnool for
settlement.

1. When the Village ser-
vants shall be paid
with money salaries,
monthly payments seem
best - although this system
necessitates an advance
to the Collector at the
commencement of the
year.

2. Whether Shroffs should
be employed or an al-
lowance be granted
to the Poteel to cover
lopes from receipts of
land corn. Shroffs are
not by any means ge-
neral, and Mr. Pelly
states that the Collectors
with whom he has
conversed on the subject
are generally agreed
that the office need
not be kept up. He
himself considers it
unimportant.

unimportant and in para
12 of the order dated
19th June last Govt
doubted the necessity
of it and ordered it
to be abolished, desiring
Mr Pelly to consider
whether the Curmums
should be allowed
some extra remunera-
tion for the responsi-
bility they would incur
for bad coins. Mr
Munckm says there is
much false coin in
circulation and urges
the employment of a
Shroff at least in
villages with revenues
above 3000 Rs. Mr
Pelly thinks ^{that this} would
be but a partial
remedy and recom-
mends rather 12 per
cent

Mr Pelly's proposal seems
the best way of dealing
with the question

The

W M

31
cent on the collections
to the Pottil as fairer
and simpler. The ex-
pense of this arrange-
ment would be Rs.
8008. that of Shroffs
would be Rs 3275. The
available apots are
about 8455. Mr Pelly's
plan seems the fair-
est as every Pottil
will thus receive
an allowance for
his extra responsibility
whereas by Mr Munckm
plan nothing will
be allowed where the
revenue of a Village
falls below 3000 Rs.

J. P. S.

Dep for Village Office

Advised The new
for the present title
he can see the
way more clearly

Security

It will be seen
from Mr. Pelley's
letter from 3 that
the collection of the
Village Fees in Kurr
was practically
stopped.

See Trichinopoly he
shakes. Shortly here
to buy a few cows
in lieu of the cattle
sheltoned.

Probably the same
cattle will be the
necessary in Bellary
(where the cattle is
crying out already)
and Andhra Pradesh
thats there will
be four districts.

in which a Cess
 Act would be refused
 I wish - perhaps
 all the other Districts
 be left perfectly
 up to the name
 of any Act for
 the commutation
 of fees - for they are
 not money - & for
 enforcing the
 money or kind - in

Under these
 circumstances it appears
 to me that the Cess Act
 should be taken up
 by the Legislature
 It will only take
 effect in such
 districts as put the

See Sections 49 of the
 Bill introduced by me
 to "consolidate the Laws
 for the recovery of arrears
 of Revenue in the Madras
 Presidency" Are they suf-
 ficient for the purpose?
 If not a separate Act will be best.
 The

fit to the fy and
 is indispensable where
 the salaries - as in
 our work - include
 the entire remunera-
 tion of the Village
 Officers - The Draft
 Act will be found
 in f. 31 July 1861.
 It will be necessary
 to fix a maxi-
imum - My own
 opinion is that
 6 1/4 per cent - or
 one anna in the
 of Rupee - equiv-
 alent to 1^s - 3^d in
 the £ - is as much
 as the Govt. can levy
 anywhere for this
 purpose - but the
 of course take
 a wider margin

if they think fit
Mr Robinson has
out for an average
of 10 per cent - the
Bd. has 6 1/4 per cent

I take the Board's view

W
JPA

He thinks me that
leave should be asked
from the Govt Secy for
the initial decision to
Mr. Will M

Up to the ad-sec
for his opinion on
the above point
JPA

No. 435

1st June 1862

Read again

From Insp. Genl of M. M.

29 Augt. 1862

From Rep. Bd.

1 July 1862

The above papers have
been read for consideration
when the scheme

for enfranchising
the Indians of Village
Officers should be more
advanced and the
post should be in a
better position to judge
of what was required.

In the New York
District the enfranchisement
has been carried
out and it is reported
that without a special
arrangement the fees
hitherto paid to the
Village Officers cannot

he collected on ac.
Cumb. of prot.

The first Article
therefore to ~~be~~
~~presented~~ for bring-
ing before the Council
of the A. the ~~pro~~ for
the purpose of making
laws the draft act
~~submitted~~ printed
in G.O. of 31 July 1867
R. D. No 1576. in the
same slight alterations.

The rate of the Cess
The ^{leged} ~~leged~~
in lieu of fees was
in the order above
dated, left unsettled
in consequence of
the inspection of
Mississil Place Com.
Considering that the maxi-
mum proposed by
1/4 per cent was much
too low. The fact is
has completely com.

~ apply to the
G. G. for leave to

tried the arguments
 adduced by the
 Officer and the Pst
 of Pst in the papers
 above recorded and
 have come to the
 conclusion that 6 1/4
 hundred - or one
 anna in the Rupee
 should be the maxi-
 mum. It is true
 that in many in-
 stances more than
 this was set aside
 in the original settle-
 ments for Village fees.
 But, as shown by the
 Boards these fees have
 not only for the main-
 tenance of the Village
 officers - The village
 temples & other heredit-
 ary village rights and
 other local in-
 stitutions here all
 or less supported
 by the Fund - 5

not could not equi-
-tably redeem the
whole of these fees, to
appropriate them to
a single object. It
must also be recollected
when we consider the fees
which he collected with
regularity in fields in
stead of being paid,
as now, at the com-
mence & practically
at the option of the rent
a charge of $6\frac{1}{4}$ per cent
thus levied will be here
felt than the larger
sums now payable
to others with-
out the field.

The Act which
passed will be ap-
plied to the Kew
District in the first
instance.

The Act will in-
clude that at all
Reg VI of 1831 is repealed
by the Act, the first intent
that hereditary
where the possessor
is satisfied by chara-

attainments -
- still be scrupu-
-ly respected - and
no account are
village officers to
filled up by other
than a resident land-
-holders. The success of
-king of village in-
-stitutions depends
-terially on the local in-
-fluence & status of
-the office holders that
-a proportion of
-transfers should be
-voluntarily permitted -
-the payment of the
-village officers in money
-all otherwise lead
-the old hereditary
-officers being supplanted
-by ^{new clerks or volunteers} ~~the hereditary~~ officers
-Collectorate & Taluk
-officers - Every effort
-should be used to in-
-crease the village officers
-improve them selves.

But they are
be let aside &
men of the class
are indicated

J.S.

14 Officers Subd. of Real District
5 Subd. District
5 Subd. Comm.

Revenue
Office

DRAFT ACT.

WHEREAS by the immemorial usage of the country certain fees in money and kind are payable by the people towards the maintenance of village offices in the Revenue and Police Departments, and whereas the collection of such fees by the Officers entitled to the same ^{is often} ~~has been found~~ difficult and objectionable, and it is therefore expedient that such fees should be abolished and a money cess, to be levied and disbursed by the State, should be substituted for the same, it is hereby enacted as follows:—

I. In all Districts or parts of Districts to which the Act shall be extended in the manner prescribed in Section XII, all fees, contributions, and allowances which have hitherto been customarily collected or demandable by Government Village Officers in the Revenue and Police Departments for their support or remuneration, from whatever sources they may be raised, or by whatever denomination they may be called, shall absolutely cease and determine, any provision or declaration in Regulation VI. of 1831 to the contrary notwithstanding.

II. In lieu of the fees, contributions, and allowances aforesaid, it shall be lawful for the Local Government to impose a money cess upon all holders of land, in any Districts, or parts of Districts, to which this Act may be extended: the proceeds of which cess shall be devoted to the payment of village Government servants in the Revenue and Police Departments.

III. The rate of cess shall be from time to time determined by Government, but shall not in any case exceed the rate of ^{1/2} in every Rupee of ~~land~~ Assessment payable to Government by each land-holder. In the case of Inam lands, or lands held wholly or partially free from assessment, the cess shall be levied on the full assessment which such lands would bear if they were not Inam; and such full assessment, if not already fixed and known, shall be determined by the Collector of the District under the general orders of the Board of Revenue.

IV. Zamindaris and other ~~permanently settled estates, or villages~~, shall be excepted from the operation of this Act. ^{held under Reg XXV of 1802}

V. The cess hereby established shall be levied by the Collector, or by such subordinate Revenue Officers, as he may authorize on that behalf. The amount payable by each Ryot shall be entered in his Patta, and shall be realised in the manner provided for the realization of the land Revenue in Ryotwary Districts.

VI. The proceeds of the cess hereby authorized to be levied, shall be thrown into a general fund, and shall be distributed at the discretion of the Local Government towards the remuneration of the Village Government servants in the Revenue and Police Departments.

VII. Any person who shall on any pretext demand, collect, or receive any fee, contribution, or allowance as being customarily due and payable on account of the maintenance of the Village Government servants, except as expressly provided by this Act, shall, ^{in any District or part of any District to which this Act has been extended} ~~on conviction before a Magistrate, be liable to a fine not exceeding six months imprisonment, or in default to imprisonment not exceeding six months.~~

VIII. Nothing contained in this Act shall be held to apply to the Village Artizans, such as the Potter, Smith and the like; and in case of any doubt, the Collector of the District, subject to the orders of the Board of Revenue, shall determine what persons come within this designation of Village Artizans exempt from the operation of this Act.

IX. ^{no} ~~Claim~~ to the enjoyment of any portion of the cess imposed by this Act, and questions regarding liability to the same, shall ~~not~~ be cognizable by the Courts of Judicature, but shall be adjudicated by the Collector or Officers exercising the powers of a Collector of the District in which they may arise. It shall, however, be competent to the Collector to refer any such claim for adjudication by the Tashildar of the Taluq in which it has arisen.

X. From every Decision, Act, or Order of a Collector under this Act, an Appeal shall lie to the Board of Revenue, provided such appeal be made within three months from and after the date of the Collector's Decision, Act, or Order.

be held to have committed the offence of Cheating as defined in Sec. Ch: XVII of the Indian Penal Code; and shall, on conviction, be punished with imprisonment, fine or both as prescribed in S.S. 415 to 420 of the said Code.

XI. The decisions of the Board of Revenue on all Appeals under the foregoing Section shall be final and conclusive.

XII. This Act shall take effect only within such Districts or parts of Districts of the Madras Presidency, and from such dates in each of the same, as the Local Government shall direct by Notification in the "Fort Saint George Gazette."

XIII. From and after the introduction of this Act into any District, or part of District, Regulation VI of 1831 shall cease to have effect in such District, or part of District, ~~as regards all fees, contributions, and allowances therein mentioned.~~ *but not so as to*

revive any law repealed
by the said Regulation.

(Signed) J. D. SIM,

Secretary to Government.

Revenue 1863 Deptt.
Pro. of Govt. for Cms.

No 935.

of the Madras Govt.
1st June 1863.

Comm. Madras Leg. Labur Deptt
28 Sept/63 C No 2172

Passing orders on
matters relating to the
constitution of a ceps for
illays fees.

16-12-61

30-1-62

11-11-61

27-7-61

24-2-63

11-11-61

Pro. No. 295-296

17-4-61

" 421-422

31-7-61

" 164-165

11-10-61

From Robinson Esq 26 August
1861 - Just C. No. 1419. 11 Sept 1861
No. 59-60

Pro. No. 93-94

14-6-62

" 185-186

19-11-61

" 210-211

24-6-61

" 434-435

26-4-61

" 108-109

7-11-60

" 309-318

19-10-60

" 79-80

5-4-60

No 12 + 13