M.R.O. 14—18,000—27-6-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1490 Press ~~Mis.~~

654

Dated 30—6— 1865.

Not to be folded or roughly handled

Dated 30th June 1865, No. 1,490.

No. 651.

Read again letter from the Secretary to the Board of Revenue, dated 20th June 1864, and recorded in the Proceedings of Government, dated 11th July 1864, No. 1,202 :—

Miscellaneous.

1. The Government observe that the remark of the Supreme Government in their Financial Secretary's letter, dated 15th April 1864, on which the above reference from the Board is based, proceeds upon an idea of the intention and probable effect of the Village Service Cess Act, which is no longer correct. The Act, as passed, contemplates a cess leviable by Government in lieu of fees now claimable from Ryots by village servants, the proceeds of the cess being payable to the village servants entitled at present to demand fees from the Ryots, on whom the cess is levied, and being in no way applicable to supplement deficiencies elsewhere in the assets for remunerating village servants.

2. The amount of the cash payments now made direct from the Treasury to village servants, and of the deductions made from the Beriz in some Districts for similar payments, represents service fees or lands resumed by Government in past times. The servants entitled to these payments have no claim whatever against the Ryots, the fees due by whom have in the one case been already received by Government; while in the other, or that in which the service was originally remunerated by Inám lands which have been resumed by Government, the exemption of the Ryots from the liability to pay fees has been duly considered in fixing the assessment on the land, such assessment having been pitched at a higher rate than elsewhere, in consequence of no deduction on account of the liability to pay fees having been made from the estimate of the produce divisible between Government and the Ryots.

3. Such being the case, it is evident that the operation of the Village Cess Act cannot and ought not be such as to relieve Government from providing for the charge hitherto borne by the general revenues on this account, and the payment of which is in fact only a "*quid pro quo.*"

4. This has been now pointed out to the Supreme Government, and it has been distinctly stated that, if for the sake of uniformity it be desired to establish in each District a Village Service Fund, it will be absolutely necessary to give the fund credit for the payment now made from the Treasuries. It will be equally necessary to give any such fund credit for amounts now collected with, and subsequently deducted from the Government assessment on the land, for remuneration of village service, as well as to credit it with the additional quit-rent collected on enfranchised service Ináms. The amount of any village cess levied must also be credited to the same head, although payable only to the servants of the several villages in which it was collected.

5. Pending the receipt of the reply of the Government of India to the communication lately addressed to them on this subject, it does not appear necessary or desirable to give any further general orders on the subject, and in any case it appears to the Government best to deal with it District by District, in connection with Mr. Pelly's proposals for the revision of the Village Service Establishment, which are now under the consideration of Government.

6. There are, however, two Districts regarding which orders may at once be passed.

7. In Kurnool the revised village establishments have been introduced, the service Ináms enfranchised, and the additional quit-rent charged on them, and the collection of the fees payable to the village servants has been placed in the hands of the Collector. The revised assessment on the land is also in course of introduction, and includes the maximum rate of village cess.

8. The Collector should now be instructed to open a head of account for "Village Service Cess, and additional Quit-rent charged on enfranchised service "Ináms," and credit it with the collections of the additional quit-rent charged on the enfranchised service Ináms and with the proper per-centage of the collections of assessment on Government land on account of Village Cess, taking care that the provisions of the Law in regard to the levy of the cess on Ináms are not lost sight of, and that the proceeds of the cess are applied in accordance with the provisions of Section 5, Act IV. of 1864, (Madras).

9. He should at once report the limits within which it may be proper to apply the Act, in consequence of the introduction of the revised assessment, and the date from which it will operate, and will make further reports as the revision is extended to the rest of the District. He will of course observe that with the levy of the cess, all existing fees payable to the classes of servants concerned in the same locality are to be abolished, and he will cause this fact to be publicly notified by tom-tom, and through his District Gazette to all concerned.

10. The same head of account will be debited with the payment made to village servants.

11. The Collector will also report separately on the working of the revised establishments, and on the modifications, if any, which experience may dictate. In this report he will state what amount is estimated to be available for remunerating village service from the cess, and additional quit-rent on enfranchised Ináms, and what will be the total cost of the establishment as now existing, or as he may propose to modify it.

12. The same course in regard to the account should be adopted in the Trichinopoly District, in which the cess is in course of introduction with the revised assessment, and the operation of the Act from 1st January 1865 has been notified as required by Law.

13. The head of account specified will be entitled to receive out of the ordinary collections of the revised assessment on the land such sum not exceeding Rupees 63,790, as, in addition to the collections of the special cess, may be necessary to provide the pay of the village establishment on its existing footing, the right of the fund to be thus supplemented being based on the fact that the actual inclusion of the Catala Shelavu, amounting to Rupees 63,790, in the revised assessment on the land was implied in the Order of Government which directed the abolition of the Catala Shelavu concurrently with the introduction of the revised assessment, the ordinary fees being retained for subsequent commutation which has since been ordered. The Settlement officers proposed their rates as inclusive of *all* fees.

14. Mr. Pelly's proposals for the revision of the Trichinopoly village establishments will be disposed of in a separate Order.

15. From his report on the subject, dated 30th January 1862, in Government Proceedings dated 28th idem, No. 125, Revenue Department, it appears that the amount required to provide the existing establishment with the remuneration now received by them in fees and cash payments in lieu of fees is

Fees	Rupees	44,240
Cash	"	74,426
Total	Rupees	1,18,666

16. The cess is estimated to produce Rupees 93,750 (see paragraph 4, Board's Proceedings 3rd December 1864, in Government Proceedings dated 16th idem, No. 2,267, Revenue Department,) so that the amount which must be credited to the abovenamed head of account out of the general collections will for the present be Rupees (1,18,666 — 93,750 =) 24,916, or Rupees (63,790 — 24,916 =) 38,874 less than the amount of Catala Shelavu included in the assessment.

Proceedings of the Madras Government, Revenue Department,
30th June 1865.

17. Thus ample funds are available in this District for all cash payments now required, leaving the Village Service Ináms untouched.

18. These have of course been registered as in other Districts. The question of their enfranchisement from the condition of service, and the levy of the additional quit-rent in consequence of such enfranchisement, will be matter for future consideration.

(True Extract.)

(Signed) W. HUDLESTON,
Acting Secretary to Government.

To the Board of Revenue.
" the Accountant General.
" the Civil Paymaster.
" the Collector of Kurnool.
" the Collector of Trichinopoly.
" the Honorable C. Pelly.

Ed. S. T. Augustin

Revenue Department

No 2 3c
Proceedings of the Madras Government
No 1490 3c
Under date the 30th June 1865.

Read again letter from the Secretary to the Board of Revenue dated 20th June 1864 and recorded in the Proc: of Govt. dated 11th July 1864 No 1202.

1. The Government observe that the remark of the Supreme Government in their Financial Secretary's letter dated 15th April 1864 on which the above reference of the Board is based — proceeds upon an idea of the intention and probable effect of the Village Service Act which is no longer correct. The act as passed contemplated

contemplates a cess
leviable by Government
in lieu of Fees now
claimable from Ryots
by Village servants &
the proceeds of the cess
being payable to the Vil-
lage servants entitled
at present to demand
fees from the Ryots
and being in no way
applicable to supplement
deficiencies elsewhere
in the rates for
remunerating Village
servants.

2 The amount

of

the cash payments
now made direct from
the Treasury to Village
servants under the declara-
tions made from the Ryots
in some Districts for similar
payments, representing services
fees or lands resumed by Govt
in past times. The
entitled to the cess payments
have no claim whatever as
against the Ryots the fees
thereby surrendered in the
cess having been already receive
by Govt. while
in the shape of lan
~~for that in which the service was~~
~~the cess payments have been~~
originally remunerated by
~~which have been resumed by Govt~~
and the exemption of the
Ryots from the liability to
pay fees has been duly ta

* Considered

considered in fixing the assessment on the land, which has been fixed at a lighter rate than elsewhere in consequence of the [illegible] on account of the liability to pay fees from the estimate of the produce divisible between Govt and the Ryotry.

3 In which being the case it is evident that the operation of the Village cess act cannot & ought not be such as to relieve Govt from providing for the charge hitherto borne by the general revenues on this account, and the payment of which is in fact only a "quid pro quo"

4 This has been pointed out to the Govt

been distinctly stated that if for the sake of uniformity it be desired to establish in each District a Village Service fund it will be absolutely necessary to give the fund credit for the payment now made from the Treasuries. It will be equally necessary to give any such fund credit for amounts now collected with and subsequently deducted from the Government assessment on the lands, for remuneration of Village services as well as to credit it with the additional Quit rents collected on enfranchised services Inams [illegible] the amount of any village cess levied must also

5 Pending the receipt of the reply of the Government of India to the communication lately addressed to them on this subject, it does not appear necessary or desirable to give any further general orders on the subject - and in any case it appears to the Government best to deal with it District by

ley Districts in connection with Mr. Polly's proposals for the revision of the Village Service establishments which are now under the consideration of Govt.

6 There are, however, two Districts regarding which orders many instances have passed.

7 In Kurnool the revised Village Establishments have been introduced. the Service Inams enfranchised and the additional Quit rent charges on them - and the Collection of the Fees payable to the Village Servants has been placed in the hands of the Collector. The revised assessment on the land is also in course of introduction - and includes the Maximum rates of Village Cess.

8 The Collector should now be instructed to open a head of account for "Village Service Cess and additional Quit rent charged on Enfranchised Service Inams" and credit it with the collections of the additional Quit rent charges on the Enfranchised Service Inams and with the prescribed percentage of the collections of assessment on Govt. land on account of Village Cess taking care that the

the Law in regard to the levy of the Cess on Inams are not lost sight of - and that the proceeds of the Cess are applied in accordance with the provisions of Section 6 Act 4 of 1864 (Madras)

9 He should at once report the limits within which it is proper to apply the Act in consequence of the introduction of the revised assessment and the date from which it will operate - and will make further report as the revision is effected in the rest of the District - as he will of course observe that with the levy of the Cess, all existing fees payable to the classes of servants concerned in the Inam lands to be entirely are to be abolished - and he will cause this fact to be publicly notified by Tom-tom and through the Gazette to all concerned -

10 The Inam head of account will be debited with the payments made to Village servants -

11 The Collector will also report separately on the working of the revised Establishment

on the modifications, if any, which experience may dictate - In this report he will state what amount is estimated to be available for remunerating Village Service from the Cess - and additional Quit-rent, or superchield Inams - and what will be the total cost of the Establt as now existing - or as he may propose to modify it -

12. The same course in regard to the account to should be adopted in the Sirchinopoly District in which the Cess is in course of introduction with the revised assessment, and the operation of the Act from 1st January 1866 has been notified as required by Law -

13 The head of account specified will be entitled to receive out of the ordinary collections of the revised assessment on the land such sum not exceeding Rd 6,379 as in addition to the collection of the special Cess - may be necessary to provide the f. of

the Village Establt on its existing footing - the right of the Fund to be thus supplemented being based on the fact that the actual inclusion of the Patata Shelavu amounting to Rd 6,790 in the revised assessment on the land was implied in the order of Govt which directed the abolition of the Patata Shelavu concurrently with the introduction of the revised assessment -

14. Mr Kelly's proposal for the division of the Sirchinopoly Village Establts will be disposed of in a separate order -

15. From his report on the subject dated 9th January 1862 in Govt Proc: dated 28th Idem, No 120 Rb it appears that the amount required to provide the existing Establishment with the remuneration now derived by them in Fees - and Cash payments in lieu of Fees is

Fees Rd 44,240.
Cash " 74,426.
Total - " - 118,666.

The Cess is estimated to produ

^ The ordinary fees being required to be retained for the requisite remuneration of the Village Officers in addition to the proceeds of the Cess -

produce Rd 93,760 (dll)
4 Rdd Pro: 3d Decr 1864 pr 2d
Pro: dated 16th Idem, No 226
R.D.) so that the amounts
which must be credited to
the above named head of
account out of the general
collections will for the pre-
-sent be Rd (118,666 - 93,760 =
24,916, or Rd (63,790 - 24,916 =
38,874 less than the amounts
put als shelown included in
the assessment -

1st. That ample funds
available in the District
for all such payments
as required, leaving
the Village Funds Commis-
untouched -

2nd. That persons
here registered as in other
Districts. The question of
this Enfranchisement
from the Condition of Service
and the levy of the added
Quit Rent in consequence
of such Enfranchisement
will be matter for future
consideration.

J.B.

14 Feb. Boundary Ordinance 1st July
3 " Rd Accounts Paid Pursuant
3 " Rd Cash Carried Forward
1 " Rd Deficiency Remitted
1 " Rd Deficiency Exchequer
4 " Rd Remainder to Collect

16-12-5 1/2

8-12-11

21-1-12

18-9-12

1-15-12

Revenue 1865 Depot
Rs of Govt for June

No 1490.

Frs of the Madras Govt
Dd 30th June 1865.

Passing orders on the
operation of the Village cess
act and the liability of Govt
to provide for the charge, to
borne by the General revenue.

No 657.