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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.

177

Press

B.P. No.

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Dated

9.2.1876

196

Not to be folded or roughly handled

No. 87 Proceedings of the Board of Revenue, dated 23rd November 1875,
No. 3,196 :—

Read the following letter from A. J. STUART, Esq., Acting Collector of Tinne-
velly, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue,
dated 22nd October 1875, No. 552.

I have the honor, in reply to Board's Proceedings, No. 932, dated 15th April
1875, to state that I entirely agree in the Board's view of the matter there discussed.

2. There has been one other at first sight satisfactory proposal for the assign-
ment of revenues in lieu of money allowances to pagodas, &c., made, I understand,
by Mr. Puckle, *viz.*, that an assignment from the peishewch of one or more of the
principal Zemindaris should be made for this purpose.

3. I think it open to grave objection; the pagoda managers would become
dependent on the caprice of the Zemindar, and would have to wait his pleasure for
the payments he was bound to make them, but which they would have no ready way
of enforcing, even if they dared to attempt such a proceeding. The Zemindar would
be tempted to abuse this influence by interfering in the affairs of the religious insti-
tutions in such a manner as to make what are now independent village institutions
dependent upon his pleasure; he would get his own servants or friends put in as
managers or servants; and the whole character of the institution would probably change
by degrees from an independent semi-public village pagoda, &c., to a dependent and
private institution.

4. The system proposed by the Government of India is so full of difficulties, as
shown by the Board, that I am convinced it would only increase what it is intended
to avoid. There are only two kinds of mortgage of land known to the law and
general habits of the world, *viz.*, a mortgage with possession which, in the present
case, would involve transfer of all the management of the villages concerned and is
inadmissible, and a simple mortgage by which a debt is acknowledged and secured
upon landed property, but has to be paid independently of the land mortgaged, which
would leave the difficulty where it originally was. The proposal of the Government
of India cannot, therefore, be called a mortgage at all, and I cannot see that it is
really anything else than the payment of the allowances by an assignment of village
land-revenue, but carried out in a clumsy and inconvenient manner, involving
after all direct dealings between the State and the idolatrous institutions.

5. I cannot see, as the Board remark, why the State should object to fulfil just
engagements to any subject because he is an idolater; private debtors would not be
allowed to plead any such scruples. But if the assignment must be made, the plan
recommended by the Board is, in my opinion, very suitable, and will entail no serious
difficulty in its working, and be liable to no abuse which we cannot at once put down.

Submitted to Government with reference to G.O., dated 4th May 1875, No. 686.

2. The Acting Collector of Tinnevely is unable to propose any plan better than
that of being deductions suggested by the Board. The Board have already so fully
and frequently pointed out the impossibility of getting rid of what is in reality a State
debt, and the fatality of the objection that interference with the management of the
institutions is implied, that they will say no more on the subject but await orders.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

(True Copy.)

REVENUE DEPARTMENT,
FORT ST. GEORGE,
9th February 1876.

No. 85.

No. 177.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF REVENUE,
AGRICULTURE, AND COMMERCE.

Miscellaneous.

SIR.—With reference to your letter, dated 23rd January 1875, No. 89, on the subject of the mode of payment for the

maintenance of Hindu pagodas in the Tinnavelly District, requesting this Government to assign in mortgage, till further notice, the revenue of certain villages which should never be equal to the full amount due, and to make up the balance by assigning similarly in mortgage a portion of the revenue of a large village,—such portion fluctuating annually according as the receipts of the mortgaged whole villages may rise or fall,—Government still retaining the management of the villages concerned;

15th April 1875, No. 932.
23rd Nov. " " 3,196.

I am directed to transmit copies of the Proceedings of the Board of Revenue originally noted reporting on the proposed

measure, and to state that the views therein expressed are approved by His Grace the Governor in Council.

2. It will be seen from the papers submitted that the arrangement proposed by the Government of India will be attended by its working with very considerable difficulties; and the mode of adjustment to be adopted, involving, as it does, the keeping of a separate running account with each pagoda, (2) the ascertainment of the revenue demand of mortgaged whole villages in the first instance (such demand being always fluctuating, not wholly realisable, or sometimes exceeded by the actual collections), and (3) the subsequent determination of the actual deficiency to be made up for by an annually varying assignment of a portion of the revenue of a large village, is too complicated to be easily carried out, and will generally lead to the allowances falling in arrear.

3. The plan suggested by the Board in paragraph 8 of their Proceedings recorded in G.O., 4th May 1875, No. 534, of reverting to the system of deductions from the heris commends itself to this Government, as being likely to meet the views of the Secretary of State, and having the advantage of these allowances being kept out of our finance accounts.

4. I am to state that pending further instructions no action will be taken to give effect to the arrangement specified in your letter.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) D. F. CARMICHAEL,

Secretary to Government

Edw. P. R. Bantleman.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 23rd November 1875.

Read the following letter from A. J. STUART, Esq., Acting Collector of Tinnevely, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 22nd October 1875, No. 552:—

I HAVE the honor, in reply to Board's Proceedings, No. 933, dated 15th April 1875, to state that I entirely agree in the Board's view of the matter there discussed.

2. There has been one other at first sight satisfactory proposal for the assignment of revenues in lieu of money allowances to pagodas, &c., made, I understand, by Mr. Puckle, *viz.*, that an assignment from the peishench of one or more of the principal Zemindaris should be made for this purpose.

3. I think it open to grave objection the pagoda managers would become dependent on the caprice of the Zemindar, and would have to wait his pleasure for the payments he was bound to make them; but which they would have no ready way of enforcing, even if they dared to attempt such a proceeding. The Zemindar would be tempted to abuse this influence by interfering in the affairs of the religious institutions in such a manner as to make what are now independent village institutions dependent upon his pleasure; he would get his own servants or friends put in as managers or servants; and the whole character of the institution would probably change by degrees from an independent semi-public village pagoda, &c., to a dependent and private institution.

4. The system proposed by the Government of India is so full of difficulties as shown by the Board, that I am convinced it would only increase what it is intended to avoid. There are only two kinds of mortgage of land known to the law and general habits of the world, *viz.*, a mortgage with possession, which, in the present case, would involve transfer of all the management of the villages concerned and is inadmissible, and a simple mortgage by which a debt is acknowledged and secured upon landed property, but has to be paid independently of the land mortgaged, which would leave the difficulty where it originally was. The proposal of the Government of India cannot, therefore, be called a mortgage at all, and I cannot see that it is really any thing else than the payment of the allowances by an assignment of village land revenue, but carried out in a cumbrous and inconvenient manner, involving after all direct dealings between the State and the idolatrous institutions.

5. I cannot see, as the Board remark, why the State should object to fulfil just engagements to any subject because he is an idolater; private debtors would not be allowed to plead any such scruples. But if the assignment must be made, the plan recommended by the Board is, in my opinion, very suitable, and will entail no serious difficulty in its working, and be liable to no abuse which we cannot at once put down.

SUBMITTED to Government with reference to G. O., dated 4th May 1875, No. 630.

2. The Acting Collector of Tinnevely is unable to propose any plan better than that of boriz deductions suggested by the Board. The Board have already so fully and frequently pointed out the impossibility of getting rid of what is in reality a State debt, and the fallacy of the objection that interference with the management of the institutions is implied, that they will say no more on the subject but await orders.

(A true Copy and Extract.)

H. E. Stokes
Acting Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Acting Collector of Tinnevely.

E. J. A. Grubert.

India printed in G. O

26. Aug^r 1874 N 1086,

expressed his views on

the subject thus: -

"I consider that the Govt

is disposed to abandon the

system of money payments,

and I cannot sanction

an indefinite continuance

of it." The course

suggested by that authority

was, that the revenues of

certain villages might be

made payable to the

Papras instead of into

Gov^t treasuries, the whole

management of the villages

and of the revenues however

remaining with the officers of

Gov^t, so that mis-management

and oppression of the ryots

Statement - Govt. of India

considered the proposal

in 1874 and 1875

and in 1876

and in 1877

and in 1878

and in 1879

and in 1880

and in 1881

and in 1882

and in 1883

and in 1884

and in 1885

and in 1886

and in 1887

and in 1888

and in 1889

and in 1890

and in 1891

and in 1892

and in 1893

and in 1894

by the trustees of the

Papras might be

presented

3. The absolute

assignment of land

revenue was the course

resolved upon by order of

the Home Gov^t for universal

adoption, but this was

attended with great difficulties

and was eventually defeated

by all concerned. The Board

of Revenue, therefore proposed

the issue of

the now transferable

Passing who bearing interest

equal in amount to the

allowances due to the

religious institutions,

but this proposal was

rejected by the Gov^t of

India as creating

a

a fictitious debt.

6. With respect to the arrangement suggested by the Secretary of State, the Board of Revenue pointed out that it was "equivalent to" telling the Pafsa authorities that the amount paid to them would depend upon assessments and the discretion of officers of Govt. by whom it was to be collected. They also pointed out that there was little difference in principle between direct payments from the treasuries, and payments from Village Collections by officers of Govt. by whom the needed returns were to be managed, and from the nature of the revenue system, the interposition

* G.O. 5th Nov/74 No. 1416
and also letter to Govt. of India
of same date No. 1417

* G.O. 22nd Feb/75 No. 274

of Govt. on behalf of the Pafsa, in the latter case, would be more continuous and more obvious to the people. The Board also called attention to the difficulty that would arise in regard to the coercive realization of the money due to the Pafsa. The Govt. of India then suggested a somewhat different plan, observing that "in accordance with the views of His Majesty's Govt. it is incumbent on the Govt. of Madras to make such arrangements

as may be found possible
for the assignment of the revenues
of certain villages for the payment
of the temple dues.

They suggested, that the
revenues of certain villages,
amounting in the aggregate
to something less than the
amount due to the Pagoda,
might be assigned in mortgage
to the temple, and the deficiency to make
up for by the assignment of a portion
of the revenue of a large village,
such portion fluctuating annually
according as the receipts of the village
wholly assigned rise or fall; the
headmen of the assigned villages
to deal with the temple under the control
of the Subcollector, and the headmen of the
temple to receive the moneys as mortgages
in ordinary course from the headmen;
this arrangement by express under-
standing, & last, saving the
pleasure of Govt. only.

The

* 24/5 April 1875 in
G.O. Lt. May 1875 N^o 556.
and
23rd Nov 1875 N^o 3146.

6 The 18th in their

Proceedings, now under consi-
deration, show that this ar-
rangement will be attended
in its working with very
considerable difficulties. An
account will have to be
kept with each pagoda for
each year; generally the
revenue demand for each
village is not settled until
about the close of the year,
and the settled demand
is not always exactly re-
alized; while it sometimes
happens that the actual
realizations in the course

of

of the year exceed the
demand as ^{finally} settled at the
Jamaabandi. The adjust-
ment, therefore, of outstanding
balances & over-payments
in respect of each assigned
village for each year, as
well as the determination
of the actual deficiency
to be made up ^{for} by an
annually varying assign-

ment of a portion of the
revenue of a large village
must be a greatly compli-
cated process; generally
the pagon allowances
will be always in

arrears

arrears

The plan by which
the Board consider direct
payments to Pagodas from
the public Treasuries can
be avoided, without the
complications above described,
is to revert to the system
in vogue under the Native

* Govt revenue

Govt, i.e. deductions
from the "beriz", objectionable
though it is. Under this
system there will be no
complete assignment of any
village or land, but the
payments to the Pagodas
will be made from the
collections

collections of several
villages at fixed sums
by heads of villages before
they are sent to the Treas-
ury - The fixed pay-
ments could then consti-
tute fixed remissions
from the revenues, & the
actual payments to Pagodas
will be evidenced by receipts
of the papers which will
accompany the village ac-
counts of collections to
the Tahsildars Cutcheries.

By this arrangement
the Pagoda allowances
will be paid in full
within

within the year, & the running
account & the continually
varying adjustments inseparable
from the system proposed
by the Gov^t of India, will be
obviated. The Board point
out, that the system of being
deduction is the only
one applicable to the
majority of allowances to
religious institutions, which
are too small to admit
of part payment by
assignment of the revenues
of a whole village.

& The C^o of
Trincomalee, who was called
upon

upon to submit proposals
for giving effect to the
suggestions of the Govt
of India, expresses entire
concurrence in the Board's
views.

9. Orders are requested
as to the Board's suggestions
being accepted & submitted
for the sanction of the
Govt of India.

* Board's Prop. quoted
at the head of this
Memo.

10/11/02

Memorandum
Colonial
Regarding the
Papadass in the
Tannerville District

Sup-10-4-1878
The 2. 1878

N^o 177

To The Secretary to the Govt. of
India. Dept. of Revenue
Agriculture & Commerce

Sir

With reference to Mr.
Under Secretary's letter
of 25th January 1878
No 89 on the subject of the
mode of payment for the
maintenance of Hindu
Papadass in the Tannerville
District, requesting the
Government to assign in
mortgage till further notice
the revenue of certain villages
which should never be equal
to the full amount due
& to make up the ^{balance} difference
by assigning similarly in
mortgage a portion of the re-
venue of a large village
such portion fluctuating
annually according to the

Care

Receipts of the mortgaged
whole villages may usefully
Government still retaining
the management of the
villages concerned; I
am directed to trans-
mit copies of the Proceedings
of the Board of Revenue
marginally noted referring
to the proposed measure
to state that the views
therein expressed are
approved by His Grace the
Governor in Council.

It will be seen from the
papers submitted that
the arrangement proposed
be no permanent system
until be altered in its
working with very con-
siderable difficulties;
& the mode of adjustment
here adopted, involving
as it does, the keeping of
a separate ^{separate} account under
each Report the ascertain-
ment of the revenue demand

15 April 1875 No 932
23^d Nov 2 1875 No 3196.

of mortgaged whole villages
in the first instance,
such demand being al-
ways fluctuating, not
wholly realized or some-
times exceeding the ac-
tual collection; & the sub-
sequent determination
of the actual deficiency
to be made up ^{for} by an an-
nually varying assignment
of a portion of the revenue
of a large village, is too
complicated to be easily
carried out & will prob-
ably lead to the alluvion
falling in arrears.

The plan suggested by the
Board in para 8 of their No:
22 dated 15th Feb 1875
of reverting to the system
of deductions from the Heri-
funds itself to the Govt
as being ~~simple~~ likely to
meet the views of the Secy
of State, & having the advantage
of the following, in question.

being kept out of the financial
accounts

I am to state that pending
further instructions, no
action will be taken to
give effect to the arrange-
ment specified in the
letter quoted in para.

9 February 1876

4th Feb 76

MADRAS RECORD OFFICE.

Government Records.

Revenue Department.

G. O. (Printed).

Dated *9-2-* 18*76*.

No. *177*.