

years, or during their whole residence in India. It is unnecessary for me to say more in respect to the beneficial influence it would have, in the management of the revenue; but until some farther encouragement be held out, or a declaration be made that no person will be eligible to a revenue appointment, who is not qualified in one or more of the country languages, I despair of any great progress being made, for some time. As there is not, I believe, any dictionary of the Gentoo language, a suitable reward might be offered for the compilation of a proper work of this description, with such other books as might be useful to learners. Upon the institution of courts of justice, a knowledge of the languages will become more indispensably requisite.

The honourable Court of Directors, in their letter of the _____, and in subsequent advices (copies of which were transmitted to the Board of Revenue), direct that a plan should be prepared for the administration of their revenue on this coast. It was found [708] difficult, perhaps, to offer any general plan for a permanent settlement; which has been increased, I conceive, by the depopulating effects of the late famine in the Circars. But whatever might have been the difficulty in this respect, it ought not to prevent any member of the board from pointing out any defects in the present system, or proposing some mode of relief to the inhabitants, by the institution of courts of justice, by the abolition of oppressive demands, and by establishing one uniform system, which might be productive of subordination and tranquillity in the country. I have therefore thought it my duty to offer some remarks on this occasion, which I am sensible can only be considered as a general view or outline of the company's revenue; but they may lead to a further detail or other suggestions towards completing a future plan, of more efficacy than the present system. Should it appear that I have been mistaken or misinformed on any point, I can only say that I have acted to the best of my judgment, and that I can at least lay claim to the indulgence of the board, for offering a disinterested opinion.

I will only add, that the present appears a proper time for offering any proposition of improvement, or that may be of any public utility, as this board can depend upon its meeting with support, or at least a suitable attention from the honourable the Governor in Council; and if recommended by him to the honourable the Court of Directors, there can be little doubt of their confirmation.

(Signed) C. N. WHITE.

APPENDIX, No. 15.

INSTRUCTIONS ISSUED TO COLLECTORS UNDER THE GOVERNMENT OF FORT ST. GEORGE DATED IN JUNE 1791.

Extract FORT ST. GEORGE Revenue Consultations,
the 24th June 1791.

INSTRUCTIONS
issued to Collectors under
the Government of Fort
St. George, in June 1791.

READ the following letter from the Board of Revenue, with Draft of Regulations for the different Collectors.

To the Hon. Major Gen. Medows, Governor in Council.

Hon. Sir,

Under date the 10th February last, we had the honor to submit for your approbation, a code of regulations for the conduct of the board of revenue, and which you were pleased to sanction with your concurrence.

We have since drafted another set of regulations, for the guidance of the several collectors employed under this board, having selected such part of them as appeared to us applicable to circumstances on this coast, and modified, and introduced others, so as to form a system, which, properly supported, will be adequate, we hope, to the purposes of benefit to the revenue as well as justice and security to the inhabitants. Copy of these Regulations are now submitted for your approval and confirmation.

We have the honour, &c.

(Signed) *Jn. Hudleston, T. Oakes, Geo. Moubray.*

Fort St. George, 21st June 1791.

REGULATIONS FOR THE COLLECTORS.

Para. 1. That all proceedings or orders held or issued by the collector in the revenue department, shall be duly recorded at the time, and a diary of them to be transmitted monthly.

2. That all acts and proceedings of the collector must be done and held publicly.

3. That the collector shall not refer any complaints preferred by ryots against a renter, or other person employed under him, to such renter, or person complained against, for redress; but shall hear examine, and decide them himself, and if well founded, shall compel the party committing the injury, to afford redress; and if the complaint should be proved to be litigious and ill-founded, he should punish such complainant according to his or her sex, rank and circumstances, and to the degree of the injury to the party complained against, by compelling the complainant to make suitable reparation to the latter, or by confinement of his person.

4. That the collector be nevertheless authorized to refer trifling complaints between ryots, or of ryots against inferior officers in the collections, to the renter, or head officer stationed on part of the renter in the district; but that he observe it as an invariable rule, to require and exact from the person to whom such reference is made, a regular return to the reference under his signature, and that of one or more of the principal officers of the cutcherry of that pergunnah. The return to become a record on his proceedings.

5. That all summons requiring the appearance of any persons, in matters relating to the revenues, be in writing, under the signature of the collector, or of his assistant, with the approbation of the collector, and official seal. This rule is not meant to extend to the calling of persons on the spot, in the course of daily or official attendance.

6. That in no instance, the number of peons serving the summons, shall exceed two.

7. That in case of neglect, or refusal to obey the summons, the persons guilty of such neglect or refusal shall be required to answer for their conduct, and suffer a punishment [709] according to the degree of the offence; either by fine, not exceeding in any instance the sum of fifty star pagodas; or by imprisonment, not to extend beyond the term of one month.

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8. That a time be limited for the serving and return of the summons, and to be endorsed upon it.

9. That the fees of the peons shall in no instance exceed one fanam a day for each man, which is to be in full of every allowance whatever to him, and the collector to punish immediately, in an exemplary manner, every act of extortion in the peons employed.

10. That the collectors be in every case, strictly prohibited from making use of the agency of their private servants, whether dubashes, mutseddies, and others, in the discharge of any part of their public duty; it being expected and required, that in all cases they shall themselves stand forth, and act as the only empowered agents of government in their several stations.

11. That the appointment and dismissal of the inferior public servants, be vested in the collectors respectively, with this proviso, that they transmit regular lists of the names of those they shall so prefer, to the board of revenue, and give notice of all subsequent dismissals and appointments, and employ none but such public and registered officers, in any respect in their official capacity, nor on any plea or pretext confer on any such public officer or servant, any private or personal trust, in regard to their personal concerns, or *vice versa*.

12. That the personal attendance of any zemindar or renter, or other person entrusted with the collections, be not insisted upon, where the attendance of a vakeel on their part, may be sufficient for the business required; every vakeel attending the collector's cutcherry is previously to deliver a written authority properly authenticated.

13. That every demand for rent, according to the kistbundy, be made in writing, under the signature of the collector and his official seal. The amount demanded to be specified.

14. That every collector be required to give monthly receipts for all payments of revenue into his treasury, specifying the dates on which the money was received, if at different periods, and the species thereof; and that he keep a register of such receipts, regularly numbered in his records under his signature, to be transmitted monthly to the board of revenue; and that he require of all zemindars, farmers and renters, to give receipts to their under renters, for the sums received by them.

15. That for the purpose of enforcing the payment of the collections, mahsouly peons shall be employed as little as possible; but when indispensably necessary, that no greater number of peons than two be placed over any renter.

16. That the collector, in case of the neglect of any renter in making good his kists, be authorized to put him into confinement, and in case a sum equal to one-third of the kist, be not discharged within fifteen days, to keep him in confinement until the whole is discharged, and to take his farm from him. With regard to zemindars who are in arrear of their kists, the collector is authorized to take such steps as may have been in use hitherto, to oblige them to make good their payments, but not to sequester their zemindarries, until leave is previously obtained for the purpose, from the board of revenue. That in the former case with regard to renters, the collectors do take precautions to prevent any inconvenience or loss of revenue by the

confinement of such renter, by investing the peschar or principal servant of such renter, with the temporary management of the collections, or by the appointment of an aumeen for this purpose; and in that case, whoever is entrusted with this temporary management, is to collect the settlement made by the renter from the persons under engagement to him; and this is not to make any alteration in the detail of the management, until the renter be absolutely dismissed from his farm.

17. That as cases may, however, occur, in which the payment of the revenue may be protracted or delayed, from accidental causes of necessity, without any fault or neglect of the renter, the collector in such instances be authorized to suspend the rigorous execution of the injunctions in the conclusion of the 16th article, reporting the case to the board of revenue, with the reasons which have induced him to suspend the measure.

18. During the absence of the collector from his station, the senior assistant on the spot, is to have charge of the business.

19. That monthly receipts for the allowances paid by the collector agreeable to the fixed establishment, be taken by him, and deposited with the public records of his collectorship, and a register kept thereof; and that such receipts be annually, or on his relinquishing his office, transmitted to the presidency, at his option with regard to the time, unless the board of revenue should require the transmission of them, sooner.

20. That no collector, or assistant under him, or any native in the employ of any collector or assistant, shall hold, directly or indirectly, any farm, or be concerned in the revenues of any place under his jurisdiction, either as renter, security or otherwise.

21. That no collector or his assistant, or any native in the employ of any collector or assistant, shall be allowed, either directly, or indirectly, to lend money to any renters, or persons responsible for the revenues within the bounds of such collector's jurisdiction.

22. That no collector, or his assistant, shall be allowed to exercise or carry on any trade or commerce, in the districts placed under his authority.

23. That whenever any aumeens are appointed by the collectors, the charges thereof shall be defrayed by the person or parties on whose account they are sent; or if to superintend or collect the revenues, at the expense of the renters. That where aumeens are deputed for [710] any local investigation, or other purposes admitting a limitation for the execution thereof, a time be limited them, for the performance of the business of their appointment, and that they be not allowed to receive their salary, for any time beyond the limited period.

24. The collector is invariably to report to the board of revenue all such appointments, as soon as made, and the purposes of them.

25. That together with the sunnud or appointment of the aumeen, a statement of such establishment, fixing the expense, be previously settled, and delivered to the aumeen.

26. The collector to ascertain the rate of interest paid by the ryots on sums borrowed, and where excessive, to cause a due limitation thereof, reporting the same.

27. That the collector do give the most unremitted attention to ascertain the rules and rates of assessments on the ryots under his jurisdiction, and endeavour to fix upon some mode by which they may be regulated, on general, fair, and ascertained principles.

28. That he take care to collect all the records and accounts of his collectorship, and preserve them, as complete as possible.

29. That no collector publish any proclamation or order which may in any shape affect our intercourse with foreign nations, or the general constitution of this government, without an express order from the Governor in Council.

30. That in all answers to letters from the board of revenue, the collectors do recapitulate the substance of such letters to which they reply; and when they have occasion to make any remarks or allusions to other papers sent enclosed in the letter, they briefly state such parts of them, as those remarks appertain to.

31. The letters accompanying monthly or annual accounts, to contain nothing more than a recital of those accounts;—all explanations of such accounts, to be inserted at the foot of each account respectively.

32. That no collector shall authorize or suffer any tax or imposition on the renters, or owners of horses, or stop horses from passing, on any pretence whatever, or shall suffer others under his authority, to do either; and shall compel any person under him offending against this rule, to refund the amount of the exaction so taken, and be made answerable for whatever loss the merchant or proprietor of the horse shall have sustained by such detention.

33. That no collector or assistant shall be authorized to possess or occupy ground, or erect any buildings, without previous application to, and the sanction of, the board of revenue.

34. That the board of revenue shall be authorized, in the first instance, to hear and receive appeals in matters of revenue from the decisions of the collectors, and to confirm or rescind the decision, subject however to the revision and ultimate decision of the Governor in Council, in case either party shall think fit to make a further appeal, provided that such ultimate appeal be prepared within one month from the passing of the decision by the board of revenue.

35. That in case of appeal, the decision of the collector shall remain in force, until approved or disapproved by the board of revenue; and in like manner, the decision of the board of revenue, until confirmed or rescinded by the superior board, the collector and board of revenue to have a discretion of suspending the decision, on security given to abide, the event of the suit.

36. That the collector do make it an invariable rule to accompany all papers in the country languages with translations thereof.

37. That to provide against the loss of rents and confusion of accounts, from any collector being permitted to resign, it be and it is hereby made a standing rule of the service, that no collector shall be

permitted to depart from his station, till either he shall have delivered over complete charge of his trust to his successor, or to his assistant, and until due notification thereof shall have been made to the board of revenue, and their sanction obtained for his departure; and this regulation shall on no account be dispensed with, unless by express permission of the board of revenue, to be separately granted for any particular case that may require it.

38. That all application from the collectors for temporary leave of absence from their stations, shall be made to the board of revenue.

39. That no collector upon any account exceed the fixed or established charges; and that he insert no charge in his treasury account, but such as may be conformable to the fixed establishment, or sanctioned by a special order of the board of revenue, which is in that case to be quoted, with the date of its being issued.

40. That no collector shall be authorized to depute his assistant upon any service for a longer period than ten days, without the express permission of the board of revenue, nor to pay the allowances of any deputation, without obtaining their previous sanction.

41. The collector is strictly enjoined to make no assessment whatever, under the name of nuzzer, saderward, or gram khurch, but what are already established and considered as articles of revenue. Neither is he to impose, on any account whatever, any new articles of taxation upon the ryots; and if hereafter any irregular assessments, under the names of nuzzer, saderward, or gram khurch, batta, &c., or any new taxes whatever, should be imposed by any renter, the collector, on proof of such extortion, is to decree double the amount thereof to the party injured.

42. That no collector shall be authorized to confer grants of lands or authorize any alienations, sale, mortgage, or other transfer of landed property, without the express sanction of the board of revenue; and that he prevent all alienations, or grants of lands, by zemindars or others under his authority.

43. That no collector be authorized to give any land in farm to any European, directly or indirectly, or accept the security of any European, for any renter.

44. That each collector report to the board of revenue all such unauthorized alienation [711] as may come to his knowledge; and if from the date fixed for the operation of these orders, any other should be made, he do immediately resume them, and keep them for the use of government, reporting such acts of resumption to the board of revenue.

45. That every collector shall attend to the instructions given him by the accountant to the board of revenue, respecting the nature of the accounts required from him.

46. That no collector do give credit in his treasury account for the amount of any bills or topes, or for any sums but such as have been actually received; and that he shall be held responsible for all sums inserted, as received in his public accounts.

47. That the collector do insert in his treasury account, the amount of all fees, fines, and forfeitures levied by him, agreeable to a specific

list thereof, which is to accompany his treasury account ; and that he send a monthly register of any deposits he may occasionally receive.

48. That the treasury accounts be invariably accompanied with a register of the monthly vouchers.

49. As the zemindars have at times been suspected of conniving at robberies and murder, or of being parties concerned in such enormities, contrary to their duty, which enjoins them to preserve the peace of the country within the limits of their respective jurisdiction, any zemindars, against whom shall in future be proved his having abetted, practised, or connived at such atrocious offences, will be considered as having forfeited all claim to his zemindarry, and be proceeded against accordingly, as government may direct ; and all persons who may be found in arms against the company's government, shall be apprehended and sent to the presidency, from thence to be transported for life beyond sea. This resolution is to be notified by every collector, by public proclamation, throughout the district under his charge, and to be communicated by letter to each zemindar under his authority, requiring that the same be published to their dependants of every description, in order that no person may plead ignorance of the punishment denounced against such as are found guilty of the crimes above mentioned.

50. Whenever there shall be any of the honourable company's troops at a revenue station, the commanding officer shall on no account, of his own authority, detach any Sepoys, either singly or in parties, beyond their quarters, upon any service whatever, except at the requisition in writing of the collector of the station at which he is fixed. This order is not to be understood to impede the performance of any customary regimental services of duties.

51. The commanding officer shall not be permitted to punish or confine any person, not appertaining to his command ; or any officer, commissioned or non-commissioned, or any private under his command, be permitted to lend or borrow money, nor to take any concern in any farm or securityship, or to sell or to contract to sell any article whatever, either in the district in which he resides, or in any other, or to have any dealings of any kind whatever, with any dewan, zemindar, farmer, ryot, dependant, or officer of the revenue : these orders shall be equally binding upon native officers, and on all the Sepoys and followers of the corps ; and the collector is to report any deviation from this regulation that may come to his knowledge.

52. Whenever the collector shall find it necessary to detach any Sepoys for escorts of treasure, or other public duties, he shall make a requisition in writing to the commanding officer, specifying the nature of the service ; and the officer shall determine the strength of the detachment, and give his separate orders to the officer commanding such detachment, for the performance of any service in such case as may require it, and no detachment shall be made without a requisition in writing from the collector.

53. That no collector shall be authorized to employ regular troops in the collection of the revenue. Such particular cases as may require the assistance of regulars, must be immediately reported to government.

54. All requisitions and instructions relative to military service, shall be entered by the collector in a separate book, to be kept for that purpose, of which he shall transmit a copy monthly to the board of revenue.

55. That whenever a requisition for Sepoys shall be made by a collector, he shall, within twenty-four hours after such requisition has been made, transmit advice thereof to the board of revenue, assigning the reasons which induced him to make it, that the board may, if the reasons shall not appear to them sufficient, give orders for recalling the detachment, or limit the duration of it.

56. That no batta be ever levied or taken by Sepoys employed on revenue business.

57. That the collectors do pay attention to all references of complaints, and to all applications or requisitions made by the president of the board of revenue, the acting president, or the accountant, for papers or accounts.

58. That no collector shall be authorized to make any advance on account of tuccavy, without the express sanction of the board of revenue.

59. The collectors are positively enjoined to collect the cowle aumulmana fees with the three first kists of the year, and to remit the amount thereof by bills to the secretary of the board of revenue.

60. That the collector make it an invariable rule to report the death or apparent approaching dissolution of any zemindar, as also the death of any pensioner, or officer paid by him; and that the pay of any deceased pensioner be not continued to his family, without the express sanction of the board of revenue.

61. That when the property of land is disputed between persons under the authority of different collectors, the land shall remain in the possession of the person holding it, until a regular decision upon the case shall pass. [712.]

62. That when persons under the authority of any collectors shall take refuge within lands under another jurisdiction, they shall, upon application from the person from whose authority they have fled, to the collector of the district where they have fled, be delivered up.

63. That no application shall be made by any collector for persons flying from his authority to that of another, excepting for officers of government, or upon specific complaints preferred against the parties flying, for balances due on accounts unadjusted; and previous to such an application, the collector shall endeavour to satisfy himself as far as possible, that the complaints are well founded, and that the persons complained against, have not been forced into elopement by severities or extortions. On their return, the collector himself is required to enquire into and decide the complaints preferred to him, on which his application is grounded; it being understood, that no collector shall compel any ryot or other persons, not his public servants, to reside within the bounds of his collectorship, but shall permit them to settle where they please.

64. That the present Regulations, except the 19th, 28th, 29th, 30th, 31st, 36th, 37th, 38th, 39th, 40th, 45th, 46th, 48th, 50th, 51st, 52d,

53d, 54th, 55th, the latter part of the 64th, the 69th, and 70th, be translated into the country languages, and published for the information of the persons under the authority of the collectors; being all orders, injunctive or prohibitive, contained in these Regulations, to which their observance is required; and that copies of them be constantly kept in the public catcherry of each collectorship, and be there open to the access of all persons desirous of consulting them.

65. That the collectors be directed to cause the deeds of settlement to be executed by the zemindars and renters in their presence at all times, where there is no good reason for the zemindar not appearing in person.

66. That every petition or application relating to any matter of revenue either verbal or written, shall be received, heard, and recorded by the collector, whether dismissed or not; and the dismissal, with the reasons assigned for it, be recorded, leaving it to the party to seek further redress at the presidency, if he thinks fit.

67. Numerous petitions being daily presented to the board from different quarters, which tend to embarrass and impede business of greater importance, as without having sufficient means of decision before them, they are under the necessity of making constant references; to remove this inconvenience, all petitions, being regularly signed and dated, shall be first presented to the collector in whose districts the subject of complaint or representation may occur; who shall either afford redress or satisfaction to the parties aggrieved; or on the other hand, if the claim or fact is deemed inadmissible, the collector shall subscribe or affix to the petition, the causes of dismissal, and return it to the petitioner (reserving an authenticated copy for record) who, if he should think proper, may afterwards lay it before the board of revenue who will then be enabled, from the consideration of both sides of the question, to decide thereon, and either finally reject the prayer of the petition, or confirm such part as they may judge admissible.

68. And further, if any petitioner shall complain to the board, of the collector having refused, or unnecessarily delayed to give him a hearing, in which, if it shall be found he has been well grounded, such collector will incur their severe displeasure, however trifling the cause; and if on the contrary it shall appear that the complainant has been guilty of misrepresentation, at that his petition had not been previously presented to the collector, he will either receive an adequate punishment for such an offence from the board, or be returned to the collector for that purpose, to be made an example of, on the spot, as circumstances may determine.

69. That on the resignation of a collector, he shall deliver over to his successor every public account and document, with all original letters received, and copies of letters sent, relative to his charge: two lists of such accounts, letters, &c. are to be signed by the collector on making over his employ, one, to be delivered to his successors, the other, to be transmitted to the board of revenue.

70. The collectors are required to address the board of revenue, if they have reason to apprehend any particular inconveniency likely to arise from a literal adherence to any of the above Regulations; and

they are to state the grounds of such apprehensions to the board of revenue, who are to submit the same, with their opinion, to the decision of the Governor in Council. The above present general Regulations are to be held in force from the 1st of August 1791; and the collectors are to consider them, as standing rules of conduct; any particular orders or instructions they may have received that are not revoked or superseded by the above rules, are also to be in force and observed accordingly. The Governor in Council require the strictest attention on the part of the collectors of the revenue to all and each of the preceding Regulations. And the Board of Revenue are hereby strictly enjoined minutely to attend to their execution, and to report every instance in which their observance shall be neglected, or in any manner omitted.

A true Copy.

(Signed) Wm. HARRINGTON,
Secretary.

The board entirely approve of the Regulations selected from those established in Bengal, and modified according to the circumstances of the several collectors employed under this presidency. [713]

APPENDIX, No. 16.

EXTRACTS FROM REPORT OF MR. PLACE,

Respecting the Land Tenures in the Jaghire; dated 6th June 1799.

PARA. 69.—I draw my first arguments in favour of the hereditary right of the indigenous natives and husbandmen to the usufructuary property of the soil,—from the division of the lands into shares,—and from the appointment of a distinct class of people to record them, to note down every variation that takes place, and to keep all accounts of the cultivation and produce. As I have already said, these divisions are supposed to have taken place at the original settlement of each village, and were, to a greater or smaller number, according to the number of original settlers or of labouring servants that they brought with them: for I presume I need not explain that the latter, doomed to the meanest offices, can acquire no property in land. Had they been regulated by any other rule, villages of the same extent, would have been divided into the same number of shares; whereas, whilst one is divided into ten, another having the same quantity of land annexed to it, may be divided into one hundred shares, but all equal. Every original share may be reckoned a freehold, which although it may have been subsequently subdivided into several smaller ones, they all hold of the proprietor of the original remainder, who retains a pre-eminence over them, and to whom, I imagine, they were originally considered to owe service: for his right of pre-eminence is still so tenaciously asserted, and so unequivocally acknowledged, that when making the late settlement of the jaghire, a few *meerassadars* only of villages, where I knew them to be very numerous, appeared to rent

Collector's Report on
Land Tenures in The
Jaghire.