

# A STUDY ON REVENUE ADMINISTRATION IN MADRAS PRESIDENCY DURING 1798 - 1807

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**Abstract :** This study intends to analyse the revenue administration system in Madras presidency during 1798-1807. In this period, the Zamindars were the administrators of the land, renters or other persons were also mostly accountable for the payment of revenue. But the British company' officials had their own individual responsibilities. By the authorization of the Court of Directors, the Board of Revenue was established by an order of government in June 1786 and all revenue dealings were entirely controlled by the Board of Revenue. The ryotwari system was introduced in North Arcot, South Arcot, Tiruchirapalli, Nellore, Coimbatore, parts of Tinnevely and Madurai. It was also implemented in the estates which had reverted to the government owing to the failure of the zamindars in remitting the share of the government. The ryotwari system was criticized by many due to its exploitative nature. In this study not only covered the administrative aspect but also the reforms in the system.

**Keywords:** Revenue administration, Ryotwari system, Financial reforms, Madras presidency.

## I. INTRODUCTION

The importance of revenue administration during the period between 1798 and 1807 was most significant in the history of Madras presidency during the colonial era. The land revenue resided of taxes collected from crops, rent from borrowed villages; permanent taxes on high properties like land other immovable properties. Besides, special taxes paid for rising sugarcane, betel and plantain on wet grounds, special payments made for the farming of the waste lands not belonging to the villages, rates paid for permitting the livestock into forest lands and the permanent taxes on households. Moreover, Tributes comprised of the Payments made by the outranked superiors. Duties and responsibilities otherwise called sayar were collected from grain, salt and fish distributed or introduced and from all the articles taken to the towns.<sup>[1]</sup> During those epochs the British government applied a policy of moderation in the assessment and collection of land tax, during the scarcity and starvation, the administration was thoughtful towards the affected peasants.<sup>[2]</sup> The mode of tax collection by the British performed in each reverence better than that under the Muslim rule. Even before effecting the additional taxes, they weakened as they did not want to affliction the peasants.

The British government categorized the mode of land revenue collection by fixing the period. The well-known segment of the government in the crops from paddy lands or wet, nominated by the nunja, was commonly expected in kind. It was stable at rates changing from forty to sixty percent of the uncultivated produce.<sup>[3]</sup> Besides stable money rent was also collected on the lands yielding the most valuable article of produce.

## II. REFORMS IN THE REVENUE ADMINISTRATION IN MADRAS PRESIDENCY

During the history of the early revenue disbursements under the administration of the British Company was slightly confusing. As Baden Powell stated: it was "an utmost of a series of investigations in estimates, reductions and enhancements, modifications in one direction and another following each other in somewhat incomprehensible order."<sup>[4]</sup> The British Company on its accomplishment of power tried in progression the numerous terms in different parts of the country. The lands were fragmented into Zamindary lands or lands found in the hands of middlemen and have (public) lands or lands not so found.<sup>[5]</sup>

After several decades the Government of St George Fort set about making intensified disbursements in the year of 1769. They were Initiated the first step was to appoint regional councils in Northern Circars to administer the collection of revenue by the Zamindars. This did not prove effective the Court of Administrators in the year of 1781 appointed a special commission called the Circuit Committee.<sup>[6]</sup> This too much was not able to attain much because of the powerful Zamindars. Hence Provincial Councils and the Circuit Committees were abolished,<sup>[7]</sup> and Collectors were appointed in charge of different areas. To supervise the work of these Collectors the Board of Revenue was constituted in 1786.<sup>[8]</sup>

## III. THE POWERS AND FUNCTIONS OF THE BOARD OF REVENUE

The Zamindars were the administrators of the land, renters or other persons were also mostly accountable for the payment of revenue. But the British company' officials had their own individual responsibilities. By the authorization of the Court of Directors, the Board of Revenue was established by an order of government in June 1786 and all revenue dealings were entirely controlled by the Board of Revenue. Furthermore, in the year of 1803 alternative Regulation was passed by the government.<sup>[9]</sup> The first part of the

Regulation I of 1803 prominently defined the responsibilities, powers, and functions of the Board of Revenue as well as its members. It unwavering the extent of the powers vested in the Board with regard to land revenue.<sup>[10]</sup>

It had been obvious that the Board necessary to assemble two days at least in every week for the implementation of the organizational accountabilities accurately and frequently. The Board of Revenue should not grant or settle any funding of inams or gift lands for anybody without the authority of the Governor in Council.<sup>[11]</sup> The Governor in Council decided everything with regard to the Board of Revenue in his Council.

#### IV. MAINTENANCE OF RECORDS IN REVENUE ADMINISTRATION

Since the British were the supporters of the principle of 'Rule of Law' they were powerful in keeping everything unharmed. Moreover, for the effective and appropriate preservation of the organization, registers were quite crucial. Therefore, with enthusiasm and spirit, they established themselves to the formation and safeguarding of records of everlasting and briefly nature.

During those epochs, the Board of Revenue took care of the minutes of public money and records of the death, transfer, notice or elimination of Collectors and other subservient revenue bureaucrats. The Board of Revenue did not permit the revenue executives to resign or to move from their position or to other departments, without referring a proclamation to the concerned official. This was only after receiving appropriate sanction from the authorities they could perform their will. This process was put into process mostly to continue discipline and to avoid the commotion. Thus the executive mechanism had to act on particular lines in a uniform way for its successful functioning.<sup>[12]</sup> After various decades, the remission of balances was to be favorable to the public good.<sup>[13]</sup> They also succumbed the situations of such cases and the amount of the remission to the notice of the Governor in Council. So the dissimilar parts of revenue of all nature were all accomplished with the particular process to continue uniformity and unanimity.

#### V. FORMATION OF THE RYOTWARI SYSTEM

The Directors were persuaded that the interests of the state, as well as the agricultural classes, could be protected healthy-looking only under the Ryotwari system. Previously this method had been introduced in Baramahal - Salem and the Ceded Districts by Colonel Read and Thomas Munro correspondingly. It evidenced to be comparatively successful. They, therefore, well-ordered that in all the districts, the Ryotwari clearance should be introduced.<sup>[14]</sup>

The settlement was made directly with the cultivators, dispensing with middlemen.<sup>[15]</sup> When the assessment for each individual owner was fixed separately there could be no question of joint ownership of the village. Thomas Munro held that the ryotwari system was the most simple to be followed. No serious difficulty had arisen owing to any difference of opinion as to the interpretation of the ryotwari contract. In the ryotwari, contract government dealt with an individual who was technically assumed to be acting on his own account.<sup>[16]</sup> Even when he became a defaulter, they simply sold such a portion of his land as was sufficient to cover the amount due. The ryotwari system was introduced in North Arcot, South Arcot, Tiruchirapalli, Nellore, Coimbatore, parts of Tinnevely and Madurai. It was also implemented in the estates which had reverted to the government owing to the failure of the zamindars<sup>[17]</sup> in remitting the share of the government. Furthermore, the Presidency was created in 1805 with the exception of the districts of Malabar and Canara.<sup>[18]</sup> Afterward, accounts and returns concerning the public revenue were retained by the Board of Revenue. The Board circulated yearly lists of district returns due to them; initially arranged by subjects, secondly dispatched again in the method of a daily calendar. The Accountant General also distributed a related list of returns due but did not upright it in the form of a calendar.<sup>[19]</sup> Land revenue account details and returns were not the entire of the system of accounts and returns, but only a share of the general accounts. Collectors could call upon curnams or hamlet accountants to produce accounts and records for assessing the public revenue.<sup>[20]</sup> The outcome of accounting, collection of public revenue could be enhanced and rendered considerable logical. In fact, Lord Bentinck did much to render revenue collection not only liberal but also efficient.

#### VI. FINANCIAL REFORMS IN REVENUE ADMINISTRATION

The manner of livelihood for the mainstream of the population met with alterations after the commencement of the Company rule. The rural life of India was witnessing definite backwardness due to lack of modernization. Under such backgrounds, the British came to power outright to remain their absoluteness through their inculcation of their own revenue policies. The British were also certain to implement the new revenue policy and opinion to collect the arrears of the rent.<sup>[21]</sup>

The Madras Council initiated several steps to promotion and elevation loans for the conduct of war. The administration attained into an agreement with the private organizations for the assistance of a loan, repayable half in three months and the rest in six months. By this progression, it elevated four lakhs of pagodas. This arrangement gave instant assistance to the Government at while of dire need. Through an announcement dated 2<sup>nd</sup> January 1799 for getting the Company's paper on contribution to a decennial loan, the Government elevated an amount of thirteen lakhs of pagodas. As a consequence of these procedures, the community credit was promoted and the Bengal Council was much supported by the demands from Madras. Also, the Presidency acknowledged the involvement of 20 lakhs of rupees for the funding of war with Mysore and bullion from China and England. In consequence of the invasion of specie. The government reimbursed the loans. It discharged a portion of the twelve percent bonds and a payment of the combined debt that was presumed from the Nawab. As the species went into the transmission, it donated to the renovation of financial stability.

The Revenue administration of the British Government had been many officials. They discharged their duties in their respective stations with assist directly. They showed contained conformity to all commands and guidelines of the higher consultants.

The Board had been entire the right to punish the subordinate officers.<sup>[22]</sup> In the previous expert of the Accountant General was demarcated, as the subservient departments of revenue and trade kept their own self-governing accounts. As a result groundwork of versions could not be prepared within the approved stages. Hence distinct outranked formations were combined with the office of Accountant General. In conformism with the system that was accepted in Bengal the responsibilities of the Civil Auditor were amalgamated with the office of Deputy Accountant. The Accountant in charge of audit in the Board of Revenue was selected subsequent Deputy Accountant. All these transformations led to the formation of a united formation of the office of the Accountant General. While the dignity of the office of Accountant General was heightened. A pronounced part of the income of the Accountant General was resulting from adventitious remunerations. But the numerous fees which he established were eliminated and in their place, he was delivered with a periodic month salary of 750 pagodas. The restructuring of the formation of accounts augmented its proficiency and permitted it to deliver an actual check on the outflow of public money and etc.<sup>[23]</sup>

## VII. POWER OF THE COLLECTORS

During those epochs the Collector was a Chief of the District administration. With delivered legal power he also performed as the District Magistrate.<sup>[24]</sup> He was the ability through whom the expression of the people reached the Government. People had to approach them however appeals for version their complaints which stalled their welfare activities. They were administered and dignified all persons betrothed in the administration of revenue. The Collector performed as the principal mentor to the Government on all subjects and general administration.<sup>[25]</sup> He was accountable for stimulating the public works, education, hygiene and assorted matters which were needed for the well-being of the people of his administered district.<sup>[26]</sup> Usually, Collector who took over a district charge. He performed a general control over their Sub Collectors and other administrators such as Revenue Divisional Officer, Thasildar and Revenue Inspectors Karnams, Talaiyari, etc. They were accountable for the treasury. They were the custodians and distributed with an enormous stock of stamps. They were constrained to be continuously prompt for the ordered payment of revenue. The salary of Collector was static as Rs.36,000 per annum.<sup>[27]</sup>

## VIII. CUSTOMS AND OTHER SOURCES OF REVENUE FOR ADMINISTRATION

The merchants were tremendously frustrated at the extensive investments of the East India Company as it is with difficulty they can attain the varieties of cloth which were greatest appropriate to the eastern trade. But the reduction of payments was observed with pronounced gratification as it led to the affluence or the township and the profit of the company. The Company's asset was essentially delivered in the Thanjavur district and in the adjoining villages. Any escalation in the investment was not observed upon with any disrepute. The Beach Masters in these harbors of Nagore and Nagapattinam justified more promising payments. After reached several decades, the financial policy produced definite decent outcomes and delivered the probability for additional enhancement of the resources of the Presidency. By 1798, public debt amounted to 52, 80,937 star pagodas, but by the end of 1802 it was conveyed down to 9,60,850 star pagodas.<sup>[28]</sup> The liquidation of the arrears detached the exigent requirement of resorting to short-term measures. The formation of interior peacefulness liberated the Government from the humiliations of costly military actions. The whole insolvency of Nawab's debts offered to discharge the Government from a substantial burden. The Presidency allocated an amount of 6,21,000 star pagodas, a year, for the payment of Nawab's debts. It was likely to reimburse the whole debt by May 1804 at the prevailing amount of imbursement. In fact, the financial reorganization attached with the provisions for well-organized administration guaranteed to harvest considerable remunerations in enlightened platforms.

## IX. MARITIME TRADE

The particulars are as follows there were eleven sea harbors on the coastline of the Thanjavur district during the epochs under this present study. They were from north to south, which was of variable significance. i) Thirumullaivasal ii) Tranquebar iii) Nagore iv) Nagapattinam v) Velankanni vi) Thopputhurai vii) Point Calimere viii) Muttupet ix) Adhirampattinam. In the coastline area of the Nagapattinam had been the center of commercial accomplishments from the previous epochs of during the European trade. In Nagapattinam, principal articles of exports were paddy, rice, tobacco, groundnut, coconuts, cotton and silk piece goods, etc. And the chief imports were timber from Burma, strips from Calicut and Quilon, gunny bags from Calcutta, palmyra timber from Jaffna in Sri Lanka wood and timber from Thondi, coral stone, and straw from Rameswaram, betal nuts from the Palk-straits and Sri Lanka.

## X. CONCLUSION

This paper would be briefly explained the revenue administration of the Madras Presidency during the period between 1798 and 1807. Revenue administration, as well as tax collection for land and other movable and immovable properties, was properly maintained by the administrators after implementing various amendments made by the British government. This elucidated the formation of Ryotwari system, clearance was made directly with the cultivators, bestowing with middlemen. When the valuation for each individual owner was fixed distinctly there could be no question of joint ownership of the village. Thomas Munro held that the ryotwari system was the most simple to be followed. No serious difficulty had arisen owing to any difference of opinion as to the interpretation of the ryotwari contract. After several decades, the Madras Council initiated several steps to promotion and elevation loans for the conduct of war. The administration also attained into an agreement with the private organizations for the assistance of a loan, repayable half in three months and the rest in six months. The restructuring of the formation of accounts augmented its proficiency and permitted it to deliver an actual check on the discharge of public money and etc. The merchants were tremendously frustrated at the extensive investments of the East India Company as it is with difficulty they can attain the varieties of cloth which were greatest appropriate to the eastern trade. But the reduction of payments was observed with pronounced gratification as it led to

the affluence or the township and the profit of the company. Maritime trade was also the most important revenue from the various articles during those epochs particularly in major coastal areas came under the rule of Madras presidency.

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