CONCLUSION

In 1793 the Company's government fixed the demand for revenue on the holders of landed property or zamindars on the basis of "assessment for ever". This assessment consolidated the hitherto existing assessments with all cesses that had been levied, and the government declared that any extra levy beyond what was assessed would be deemed illegal. The settlement thus stated the state's demand on the basis of historically ascertained facts, and held \( \frac{9}{10} \) of the whole assessment would meet its requirements. Collection of rent was to be made from the peasantry by zamindars, and the revenue obligation to the state would be entirely his responsibility.

The objective of different administrative alterations that the Company's government made in course of its changing polices in revenue matters was to finally ascertain the correct demand for the state, the value of land and establish a proper mode of collection. It was believed to have been achieved in 1793, and thus the period of uncertain annual bandobast with recurrent problems of balances of revenue had ended. However it was believed all through that an unified policy of rural administration would eventually be able to realize these objectives. Thus one notices that in and through this phase of administrative changes, shifts in emphasis on administrative procedures had taken place. Finally the experience in dealing with revenue affairs of the province prepared the basis for an elaboration of civil administration structure.

It is difficult to suggest however that the administrative developments which took place in Bengal followed a plan, or that incremental experience could help determine administrative practices or policies at successive stages. The compulsions and imperatives developing at each stage should be viewed independently. Thus it would not be correct to trace any link between ceded district administration and supervisory administration of the districts, though it is a fact that the Directors of the Company generally believed that ideally Company servants should hold direct charge of the revenues instead of the native officials.
The idea of an European agency in charge of revenue collection had germinated quite early. But such ideas emerging from England, based on the belief that European supervision would bring greater revenue and prosperity, always had to be tested against events taking place in Bengal. Correspondences between the Council at Murshidabad, Committee at Calcutta and the district officers in 1769-1772 reveal that there were more of doubts and uncertainties rather confident assertion marking success. And any confidence that was there might have been, was rudely shaken by the famine of 1769.1 Thus the reforms of the year 1772 marked a major turning point. It brought under control very systematically the central revenue office under English Company officers, but withdrew for a period of time the policy of continuous intervention by placing district level officers. Thus the records of the five yearly farming settlement period brought into focus the activities of the sadar and mofussil amlahs of different zamindaris as well as that of the farmers and its agents on whom the government depended for its revenue supplies. Centralisation of control at the khalsa allowed the government now to go into the functioning of every part of the agrarian system and bring those under the overarching framework of its general policies.

Between 1760 and 1793, that is the time span within which an institutional framework for the governance of early colonial Bengal was created, reorientation in the role agencies and development of a wider understanding of revenue management took place. Thus the government now brought under its control various aspects of the agrarian social system had relevance for the entire rural society in a very direct manner.

This was certainly a shift since the early days when Company commenced administration of revenue in ceded districts. Though the officials of the Company expressed scepticism about actual value of land the guiding principle of revenue collection was to follow the available figures of the previous regime. The policy was to

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1 Guha, A Rule, pp.15-16.
make the principal revenue payer pay up a definite amount at the end of the year, or in case of default in payment farm out the land for collection. Collection of revenue to the expected amount provided for payment of troops, whose wages were very often in arrears,\(^2\) and also provide for other administrative and commercial exigencies. Thus the focus was on realizing the full amount to provide the necessities on time rather than on rigorous assessments on a comparative basis to ascertain the actual value of land. Though the latter objective remained elusive colonial imperatives re-oriented the agencies in different directions.

The Company administration could not however achieve much success in ascertaining value of land, or equalising its value with revenue receipts. But it did attempt introduce regularity and method in the process of collection and achieved some success. The very fact that it could collect a very high proportion of the assessed revenue suggests that there was a method which ensured stability in collection. Also that it could regularly transfer funds from revenue to commercial departments suggests that there was regularity too.\(^3\) However the latter point need not be emphasised to suggest it was the prime mover behind revenue collection. A hierarchy officials from the centre to the base at district level supervised the payment of *kists* and took note of the outstanding balances. Their reports determined the nature of future settlements. These were also vital inputs for the making of policy.

A very significant proportion of the collection was disbursed as charges for maintenance of a retinue of administration. The avowed policy of the Company since 1770 was to keep it at a minimum. But though nowhere it seems to have succeeded fully, it introduced some economy in organization particularly in the sphere of maintenance of peace and justice. However within the main revenue administration a large retinue was dependent upon the fees, perquisites and allowances derived from collection, and as early as in 1770 G.G.Ducarel wrote from Purnea that with the


\(^3\) BRP 27th April, 1789, vol. 66.
resumption of many charges that were levied, a large number of people who were trained for the service of revenue administration only had become unemployable and been left without means of livelihood. Thus the reforms in revenue administration inter alia had to address the question of personnel too.⁴

In the first chapter, introducing the thesis, it has been pointed out, that, in the agrarian structure of Bengal in the eighteenth century, interdependence of the zamindari and the state was a key feature of economic and political history. The zamindari model of administration in rural areas remained the basis on which the early colonial revenue settlements operated, though an effort was made by the government now to extend its own machinery of revenue administration. It has been suggested that state had made this effort even earlier in the eighteenth century, when local administrative offices like the wadadari were set up⁵. But with the British this became vitally important, as such offices were meant not only to augment collection but also to administer the rural society in a wider sense.

The agricultural territory of Bengal was formed between the sixteenth and eighteenth centuries through vast changes in ecological processes and great human endeavour in reclaiming land from sea and forests. In the sixteenth century Bengal was a military frontier of the Mughals which was continuously shifting towards the east. The task of internal pacification or subduing the zamindars was still unaccomplished. This situation continued well into the seventeenth century. An extensive agricultural region thus came to be consolidated by the end of that century in the eastern part of deltaic Bengal, that formed the source of additional revenues for the regional state that was consolidating power under Murshid Quli Khan. The state had an inherent thrust towards extending the basis of its power to local regions, but that was well nigh impossible without centralizing power at the top and integrating the zamindaris into its institutional structure.

⁴ PCCRM, 13th December, 1770
⁵ Alam and Subrahmanyam, Mughals, pp.49-50.
This is possibly where the early colonial regime left its most significant imprint. It produced a plan of administration for the entire territory, a wide agrarian region under different categories of landholders, taking all elements that differentiated one region from another into consideration. The idea of collecting territorial revenue was directly linked to that of territorial administration under collectorships. These territories had definite boundaries and within it carried a definite assessment of revenue. This was the district. In it the principal rent collectors were zamindars, while the collector stood at the apex of the body receiving revenue from individual zamindars, and, also control law and order and various other administrative concerns.

The developments took place in two phases. One during the early period of intervention that began with the supervisory system in 1769-70. During this period the Company grappled with all institutionalised practices in revenue administration extant. These were the *bandobast* that were conducted annually following the *punyaha* by the *amils*. One of the issues addressed was the problem of anticipatory collection or the *halbhanjan*. During this period the Company sought to establish the mode of regular payment of *kists*, without either a delay, or anticipatory collections. This involved dealing with the agencies involved in revenue collection. However these measures scarcely resulted in achieving the desired objective as we notice that even till the year 1779 the Company was sending instructions to Provincial Councils of Revenue to streamline the procedure of *kist* payments.

The second phase of intervention followed the political and constitutional developments between 1784 and 1786 when the structure of administration of revenue and that of relation with landholders were given new orientation. This was the beginning of the process that led to the institutionalization of the extant operational forms of revenue collection under collectorships. The government now thought it was possible to estimate the revenue potential of a district, its inhabitants and territory. Though its hope regarding the realizing the full value of land and its rent proved to be rather misleading in the long run the district gave the government a platform to address the issues.
The shifts from the phase of 1769-70 to that of 1784-86 had been explained by historians like N.K.Sinha as the process of elaboration of an administrative structure imbued with public spirit and public service; departing from the days when individual self-interest of Company's servants overrode general principles of welfare of the subject and state's interests. In short the Cornwallis system introduced a more public spirited culture in administration and "European corruption" "disappeared like camphor". 6

This view, which focuses on the emergence of a public service for rural administration mainly, displacing the administration of self motivated servants of the Hastings era, virtually rules out the point that ideology of the officialdom and power relations in the social structure, and their interaction, had any relation to the making of agrarian policy between 1760 and 1786. It also does not envisage any role for collective agencies in agrarian administration that could coordinate actions to achieve a specific goal,7 however difficult or elusive. Further, the native agency in this view got marginalized as "petty agency" which continued as corrupt and "could not provide the dynamics which alone could bring new life". But it is rather intriguing to note that native agency which supported the early colonial revenue administration so vitally could now be marginalized or considered dispensable.

The present thesis thus attempts to step out of this general framework of understanding of the role of agencies and institutions - European or native, extant or originating - and view their role in the context of prevailing and emerging ideologies, and also social power.

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6 Sinha, EHB2, p.189.