

INCOME AND EXPENDITURE OF THE VILLAGE COMMUNITY

We have noted in Chapter III that every village was a fiscal unit before and a longer time after the coming of the British. This chapter deals with the income and expenditure of Radhvanaj as a fiscal unit.

I: Income

a. Land Revenue: Land revenue was of course the major source of income for the village community. We have discussed in Chapter VIII the problem of land revenue along with the problem of land tenures. We have seen there how many people were totally exempted from revenue, and even those who paid revenue (salami) did not always pay what the British considered to be the full assessment. The records do not provide any detail as to the procedure of assessment. The only information we get is that the revenue was levied according to the extent of the area of cultivation and the crops grown in any one year. The total amount of revenue collection therefore changed according to these two factors. The crop pattern did not change much during the early nineteenth century, and the other factor, the extent of cultivation, was dependent mostly upon rain and human resources. The British tried to make changes in the latter by inducing peasants to settle in the British territory. This was the chief source of the steady rise in the revenue collection of Radhvanaj during 1803-27. Once the population had become steady, the yearly variations were due to variations in the amount and regularity of rainfall.

b. Cesses: The land revenue was the major but not the only source of income for the Government. A minor but important source was the various veras or cesses. The Government derived income from five cesses, namely, plough-cess (hal-vero), arms-cess (dharala-vero), artisan-cess (kasab-vero), idler's-cess (betheli-vero) and victim's-cess (haria-vero).

The prima facie explanations of these cesses would be as follows: the plough-cess was a cess imposed upon every cultivator keeping a plough, i.e., a pair <sup>of</sup> bullocks; the arms-cess was levied on a man keeping arms; the idler's-cess was levied on a man 'sitting idle', i.e., as one record explains, a man doing only agricultural and other labour and not cultivating any land as an owner or tenant; the artisan-cess was levied on artisans; and the victim or haria-cess was levied on account of the haria or victim's land.

Let us now see the details. The total amount of plough-cess collected in 1822-23 was Rs.76½, and that in 1823-24 Rs.65. It is explained that the reduction was due to the death or emigration of two cultivators and the transfer of four cultivators from the list of persons paying the plough-cess. The Kalambandhi mentions the following rates for the cultivators belonging to different castes: Patidar—Rs.1½ to 3, Hindu Rathod—Rs.1½ to 2½, Molesalam and Sepoy—Rs.1½, Jogi—Rs.½ to 2, Talapada Koli—Rs.2½, Pardeshi Koli—Rs.1 to 1½. This shows that the plough-cess could be levied upon a cultivator belonging to any of the six major castes, excepting the Brahmans from whom no cess whatsoever could perhaps be levied on account of their ritual position. It is noteworthy that even the Jogis,

one of the artisan and servicing castes, had also to pay the plough-cess. Cultivators belonging to other artisan castes were not charged the plough-cess, probably because some of them, such as Charan Bards and Barbers, were exempted on account of their ritual position.

The castes included in the list of cultivators paying the plough-cess contracted year by year: in 1824-25 only the Patidars, Talapadas, Pardeshis and Sepoys are mentioned, there is no proper list for 1826, and the Kalambandhi of 1827 specifically mentions that only the Patidars and Pardeshis paid the plough-cess, the former a total of Rs.35 and the latter a total of Rs.23.

The arms-cess was levied only on the Rajputs and the Talapada Kolis, the two indigenous castes of Central Gujarat traditionally associated with warfare. The total amount of arms-cess collected from the village was Rs.32 in 1822-23, it rose to Rs.50 in 1823-24, came down to Rs.45½ in 1824-25, and then remained almost unchanged for three years. It was Rs.40½ in 1827. The fact that gradually the Rajputs and Talapadas were removed from the category of cultivators paying the plough-cess and also the specific reference to the transfer of four Talapadas and one Rajput from the list of the plough-cess and the idler's cess respectively to the list of arms-cess, indicates that the British were trying to rationalise the cesses on caste line.

The victim's cess is shown as collected only in 1824-25. The Kalambandhi of this year states that a cess of Rs.10

was imposed on the Talapada Kolis of the village collectively on account of the haria land, and that if the number of Talapada households decreased they paid less. In 1824-25 they had paid Rs.6. This information seems to indicate that the Talapadas were responsible, or were held responsible, for the murder or injury of a Bard or some other worthy personage, and the haria cess was a collective fine for their crime.

The literal explanation of the idler's cess as a cess collected from those who did not cultivate any land and 'sat idle' doing agricultural and other labour, would indicate that most of those who did not pay the plough-cess paid the idler's cess. I have just now remarked that the amount of revenue collection depended partly upon human resources, i.e. ultimately upon the willingness of people to cultivate land. The idler's cess was clearly a device to enforce cultivation upon those <sup>who</sup> were cultivators by occupation. In Radhvanaj, an amount of Rs.52½ was collected as idler's cess in 1822-23 but it came down to Rs.26 in the next year. The Kalambandhi mentions two reasons for the reduction: firstly, ten men who paid the idler's cess in 1822 either died or emigrated from the village. They belonged to several castes: Patidar, Talapada Koli, Pardeshi Koli, non-Rathod Rajput, Bharwad Shepherd, and Rabari Shepherd, which suggests that an idler was charged this cess irrespective of his caste. Secondly, one man, a non-Rathod Rajput, who was charged the idler's cess in 1822 was charged the arms-cess in 1823 and removed from the list of men paying the idler's cess. The total amount of the idler's cess collected from the village remained Rs.26 in 1825.

The total amount of artisan-cess had also remained the same, Rs.21, from 1822 to 1827. The two-third of this amount, (i.e. Rs.14), was paid by the Leather-workers collectively, and it seems this was also a fixed amount. The Kalambandhi, of 1827 mentions that Rs.4 were paid by the Jogis at a rate varying from  $\frac{1}{2}$  rupee to 2 rupees per family, which means that one of the three households paid  $\frac{1}{2}$  rupee, the second,  $1\frac{1}{2}$  rupees, and the third, 2 rupees. The remaining amount of the artisan-cess, Rs.3, was paid by the two Bharwad Shepherd families at the rate of Rs. $1\frac{1}{2}$  per family.

The total amount of income to the Government from all the cesses was Rs.182 in 1822. It then decreased from year to year: Rs.162 in 1823, Rs.157 $\frac{1}{2}$  in 1824, and Rs.130 $\frac{1}{2}$  in 1827. The gradual reduction in the total was due to the gradual reduction in the amount of the idler's cess.

#### c. Other Sources of Income

One more source of income for the Government was the trees on Government land, including the land set apart for public use, such as the banks of the village-tank, the pasture and the roads. Fruits of the mango and rayan (Mimusops indica) trees and flowers and fruits of mahua (Bassia latifolia) trees were leased to fruit-sellers every year by the village headman on behalf of the Government. It is hardly necessary to describe the place of mangoes in the dietary of the Indians. The sweet berries of the rayan tree, fresh as well as dried, were favourite with the people of Gujarat for a long time. The Bombay Gazetteer<sup>(1)</sup> informs that the rayan berries mixed with whey formed during the hot season the staple food of a

large section of the Koli population. The berries must also have been sold in towns as at the present time. The mahua flowers were eaten by the poor people and by cattle, and from them was distilled a favourite country liquor. The mahuva berries, called doli, were used in extracting an oil, called doliyu, used for a number of purposes. The income to the Government from this source varied from year to year according to the extent of growth of flowers and fruits: it was Rs.30 in 1822, Rs.7 in 1823 and Rs.15 in 1824.

The Jarif book of 1825 mentions a few more possible sources of income, although no income was received from them in the years 1822-27. The record states, "If the Rabari Shepherds' manure is sold and if the revenues of the village are collected directly by the Government and not by the Matadars, the sale proceeds are taken by the Government. If the revenues are collected by the Matadars, they take the manure." In view of the fact that the revenues of the village were collected directly by the Government only once, in 1816, it is reasonable to assume that the manure was taken by the Matadars, and the British introduced the right of the Government as a part of their general policy of rationalizing the fiscal system. The Britishers' idea seems to be that the Rabaris grazed their cattle on the village pastures, which were the property of the Government, and the large quantity of manure the Rabaris accumulated was therefore a windfall for them, and should therefore be handed over to the Matadars or the Government. However, it seems to me that the headman and Matadars collected this money from the Rabaris as one of their special privileges or to enhance their profit from revenue-contractors.

If any Bania in the village secured a licence to sell opium, he paid the annual fee for the licence to the Government.

At the wedding of a girl among the Patidars, Kolis, Bharwads, Rabaris, Bhois and Jogis, the girl's kinsman paid one and a quarter rupees to the headman—one more privilege of the headman. It is noteworthy that the Rajputs did not pay this nazrana to the headman—an indication of the Patidars' powerlessness before the Rajputs.

## II: Expenditure

Just as the Government received income from the village from various sources, it also incurred expenses in the village. It is important to note that the village accounts of income and expenses were kept for every village. The balance-sheet of the village accounts includes the following heads under which expenses were incurred in cash: Majmudar or pargana accountant's allowance, giras allowances, kothali-santh allowances, the headman's inam or honorarium, devasthan or temple expenses, dharmada or charitable expenses, the village accountant's salary and other expenses, the peons' salaries, and miscellaneous expenses.

Let me start with simpler items. The village accountant was paid an annual salary of Rs.106½, which remained the same from 1822 to 1825. Besides the salary, he was paid for the ~~the~~ paper he used in his work and for the leather-covers he used in binding his account-books. The expenses for paper and covers used to differ from year to year: they were Rs.11¼ in 1822 and Rs.8¼ in 1825.

We have already noted that the village accountant's peon received his remuneration in the form of an annual salary in cash. It was Rs.36 from 1822 to 1825.

We have also noted that the Matadars received an honorarium of Rs.65 and that the three Matadars divided it among themselves.

The amount of Rs.4 given annually to the Majmudar, the pargana accountant, from the village accounts was not his salary as such but an extra payment for the work he did in the pargana office for the village.

Although the giras and kothali-santh allowances were given from the pargana office in Nadiad, they were debited in the accounts of the village. It seems the salaries to the accountant and his peons and the allowance to the pargana accountant were also paid from the pargana office but they were debited in village accounts.

The total amount of expenses under the item 'temple expenses' was Rs.7. It included Rs.2½ given for lighting a ghee lamp in the Shiva temple in the village. This amount may seem trifling today, but in view of the low prices of ghee prevailing at that time it was sufficient to light one small lamp at the routine temple-rites every day throughout the year. Another amount of Rs.2½ was given for the performance of a small sacrifice (havan) in honour of the Mataji or Mother-Goddess during the Navaratri festival in the month of Aswin (September-October) every year. This sacrifice was very common in all villages and towns in Central Gujarat, and



it is noteworthy that the British Government continued to give this little money to the village until 1947. The Mother-Goddess was, it may be noted, the abstract idea behind all the individual mother-goddesses worshipped by villagers, actually the personification of the female principle in the creation of the Universe.

One half rupee was given to a prominent Shiva temple in Nadiad town, one rupee to a prominent Shiva temple in Kaira town, and one half rupee to the Ranchhodji temple in Dakor, about twenty miles from Radhvanaj. Dakor was one of the chief centres of pilgrimage in Gujarat. The principal deity of its principal temple, Ranchhodji, was the most popular form of Vishnu or Krishna worshipped in Gujarat. The gifts sent by the people of Radhvanaj to the temples located outside of Radhvanaj is symbolic of their participation in the higher or Sanskritic Hinduism.

The total amount of expenses under the item 'charity expenses' was Rs.7½. It included Rs.3½ given to a Brahman family of the village for the performance of a special puja at the Shiva temple in the village during the month of Shravan (July-August) every year. This month was considered the most sacred among the twelve months in a year, and the most propitious for the worship of Shiva. Special pujas at the Shiva shrine during this month are even today performed in Radhvanaj by a Brahman on behalf of the whole village community. It is noteworthy that two items of expenditure regarding the Shiva temple in the village were placed under two different account heads 'temple expenses' and 'charity

expenses', which shows that no clear distinction was made between the two heads.

An amount of Rs.2¼ was given to the Rama Priest of Radhavanaj for feeding dogs with loaves of bajri flour. This was and is even today a widespread practice all over Gujarat. I have already referred to the pigeon-tower in Radhavanaj as a manifestation of the influence of the ideas of Jainism and Vaishnavism in Gujarat. The custom of public feeding of dogs was another manifestation of their influence.

One half rupee was given to the entire Brahman caste at the Zalpatola ceremony performed on the New Year Day. At this ceremony, which continues to be performed even today, all the villagers used to assemble in the village council house, and the leading Brahman astrologer recited before the assembly a mythical poem about the past, present and future yugas of the universe, and about his forecast of rain, crops, war, epidemics, etc. in the coming year. Not only the Brahmans but the vasavaya castes also received cash gifts on this occasion (see below).

The final item under 'charitable expenses' was one rupee given to a man named Vaidya Prannath of Nadiad. The surname Vaidya suggests that he was paid this amount for his services as ayurvedic doctor, but the fact that the amount was placed under the head 'charitable expenses' suggests that it was paid on account of his being a pious Brahman priest.

While the amounts of the Temple and the Charity Expenses remained unaltered from 1822-23 to 1824-25, the

amount of expenses under the account head Miscellaneous Expenses changed from Rs.34¼ in 1822-23 to Rs.29¼ in 1824-25. As the records of 1822-23 do not contain details about the miscellaneous expenses it is not possible to state anything about the reasons for the change in the total expenses. According to the records of 1824-25 the following were the details about the miscellaneous expenses.

Three rupees were given to the Bhabharam shrine of Run, the same shrine which was endowed with a field in Radhvanaj on the revenue-free pasayata tenure. The inclusion of this item in the 'acrobat's cess' shown that no clear distinction was made between the 'temple expenses', 'charitable expenses' and 'acrobat's cess'.

One Vaidya Brahman of Kaira (the same who held a field on revenue-free pasayata tenure) and another Vaidya Brahman of Nadiad were given Rs.2 and Re. 1 respectively. I presume they were getting these gifts in recognition of their services to the village as ayurvedic doctors, although it is also possible that they were getting the gifts in charity on account of their some special religious position, like the Vaidya Brahman mentioned earlier.

Rs.3 were given as an annual gift to the Pagi or Tracker of Radhvanaj, and Rs.3¼ to the vasvayas at the Zalpatola ceremony mentioned above. Two peons of the Kamavisdar's Office in Nadiad were given Re.1 and Re.¼ respectively as an annual gift.

A total amount of Rs.14¼ was paid to one Bania of Radhvanaj and one Bania of Nadiad for the provisions they supplied to the officials of the pargana office visiting the village and to the officials of the village visiting the pargana office. One rupee was also paid to a Bania of Nadiad, but the reason for the payment is not mentioned. It is very likely the changes in the total amount of the 'acrobat's cess' mentioned above were due to changes in the amount paid to the Banias.

Finally, Rs.3 were paid to the Bhavaiyas, a caste of the performers of a form of folk-play called bhavai. The Bhavaiyas were permanent residents of North Gujarat. As soon as the monsoon ended, they set out from their homes, leaving their women and children behind, and moved from one village to another village performing bhavais. Each Bhavaiya group was hereditarily associated with a village, and sometimes each caste group in a village had its own Bhavaiyas.

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We can see from the above how a number of expenses for the common benefit of villagers were paid from the receipts of the village itself. In those days there was almost nothing like the indirect taxation of modern times, nor did the people receive indirect benefits from the State in the form of maintenance of roads, police, and such other things.

The British assumed that the 'public' expenses in the village were to be sanctioned by the higher authorities as the contribution of the State as an agency of public welfare. They therefore tried to eliminate what they considered to be unauthorized expenditure. Captain Barnewall wrote: "In annually reviewing the village charges it will be very advisable, in the items for expenses incurred by the Patels while absent from their villages, to distinguish such as arise out of their being absent on its public concerns and those which arise from the prosecution of private dissensions.... It is common to charge the whole as contingent to management. The latter class of changes should be discouraged and disallowed. .... Every item of village expenses of a voluntary nature, and not necessary to the service of the community, and such as may have been incurred under pretence of entertaining<sup>ment</sup> to the village, or for the private advantage of any part of it have been annulled, and the parties causing them ordered to defray them"<sup>(2)</sup>. The total expenditure of Radhvanaj was reduced from Rs.429 in 1821-22 to Rs.421 in 1824-25, and it is possible that the expenditure was higher ~~be~~ before 1821-23 and still higher before 1816.

The British did not raise the rates of taxation, most presumably for tactical purposes, but they received much greater total amount of taxes than did the Gaekwads, on account of extensio

of area of cultivation, execution of customary laws of land ownership more rigorously and effectively, and eliminating 'unauthorized' expenditure . The net amount of revenue paid by the residents of Radhvanaj was Rupees 750 in 1802, rose gradually to Rs. 2264 in 1821, and was Rs. 2106 in 1827. The revenue paid by the people of Radhvanaj thus increased nearly three-fold within a period of about twenty five years. While taxes were increasing, prices were going down. It is no wonder there was a lot of distress in the rural areas of Central Gujarat in the period 1820-30.<sup>(3)</sup>