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Notes on the Revenue System of Nepal During the 19th Century

By

Mahesh C. Regmi

Financial Stringency

From the financial point of view, the nineteenth century commenced with an adverse development. In May 1800, Ran Bahadur Shah, who had abdicated the throne in favor of his infant son Girban Uddha Bikram, left for Banaras, India to avoid a civil war. He stayed there for nearly four years. While in Banaras, Ran Bahadur Shah borrowed large sums of money from an Indian merchant. The obligation to repay these loans was assumed by the government of Nepal. Inasmuch as there was no money in the treasury, revenues from the three eastern Tarai districts of Saptari, Mahottari, and Morang were appropriated for that purpose. Even more incredibly, an agent of the Indian merchant was given an ijara for revenue collection in Saptari and Mahottari districts. The treasury was so short of cash that in 1803 the government saw no alternative but to borrow money from the same Indian merchant even to meet its internal expenses.[1] Because prospects of the government being able to repay these loans regular sources of revenue appeared to be meager, special levies were collected on an *ad hoc* basis all over the country to meet this additional obligation.[2]

Revenue Estimates

The following table gives revenue estimates from different sources in 1851-52 and 1861-62.

Table 1[3]
Revenue Estimates, 1852-62

Source	Nepali Rs 1851-52	Nepali Rs 1861-62
Land revenue	1,072,600	2,139,700[4]
Forests and pastures	50,900	679,600[5]
Commercial taxes	177,100	291,700
Mines	92,200	124,800
War levies	xx	62,300
Judicial fines	21,000	62,100[6]
Levies on government employees and functionaries	30,300	36,900
State trading and monopolies	33,200	36,100

Contd.

Guthi royalties	xx	34,400
Postal fees	xx	25,000
Miscellaneous	119,600	232,100
Total -	Rs 1,597,200	Rs 3,663,600

Revenue from the Eastern Tarai Region

In normal years, the government of Nepal derived the bulk of its revenue from the eastern Tarai region. The following figures will make this clear:-

Table 2[7]

Percentage of Revenue from Eastern Tarai Region

Year	Total revenue (actual)	Revenue from land taxes, market duties; timber export duties, and pasturage tax in the eastern Tarai (actual)	Percentage
1852	729,230	651,563	89.3
1853	926,273	722,956	78.04
1854	1,012,678	758,063	74.8
1855	1,570,994	696,814	44.3
1856	1,398,611	749,836	53.6
1857	1,254,628	785,219	62.5
1858	1,005,130	567,723	56.4

Revenue figures collected in the eastern Tarai during the closing years of the nineteenth century are, of course, not available. Same idea of the amount of revenue may be obtained from the fact that in 1900 the chiefs of the revenue offices of Rautahat-Sarlahi, Mahottari, Saptari-Siraha, and Hanumannagar were ordered to transmit a total sum of Rs 1.2 million to the Tejarathi Adda.[8]

Jagir Land Assignments

According to figures available for 1852-53, the total value of jagir land assignments in that year was Rs 1,928,600, almost wholly in Kathmandu Valley and the rest of the hill region. On the other hand, the government collected only Rs 19,750 from land taxes in these regions.[9] The districts of Udayapur, Ilam, Doti, Bajhang, Jajarkot, Achham, Thalahara,

Contd.

Dullu-Dailekh, and Jumla did not contribute a single rupee as land tax to the government in that year, while the whole of Kathmandu Valley contributed only about Rs 5,006. Birta lands in that region contributed more revenue through the Pota tax, approximately 44,000.[10]

In 1853, the Rana government abolished all jagir land grants in the Tarai region. That decision was promoted by the realization that "because lands in the Tarai region have granted to civil and military officials, the amount of revenue deposited in the treasury is meager".[11] In other words, the Rana government made an attempt to regulate the assignment of economic resources to ascriptive groups in order to maximize its own receipts of "free floating, mobile" resources.

Tax on Birta and Jagir Incomes

The Rana government's efforts to locate new resources of revenue to finance the Nepal-Tibet war revealed the taxable potential of birta and jagir incomes. In 1856, a special levy was imposed amounting to one-third of incomes from birta, guthi, and kipat lands, as well as incomes of jagirdars whose assignements exceeded 700 muris of rice-lands of homestead tax revenue amounting to Rs 80 a year, or a consolidated cash salary exceeding Rs 400 year.[12] The levy was imposed on a one-time basis only. Collections during that year in the eastern and western Tarai districts amounted to approximately Rs 300,000, or nearly one-eighth of the revenue collected from all sources throughout the Kingdom.

Table 3[13]
Revenue from Trikhandi Levy, 1856

Morang	Rs 19,312
Saptari	Rs 51,511
Mahottari and Sarlahi	Rs 112,627
Rautahat	Rs 20,436
Bara	Rs 66,985
Parsa	Rs 22,561
Butaul	Rs 5,884
	Rs 299,316

Contd.

Guthi Revenue

Before the emergence of Rana rule, lands endowed as Guthi by the King or other members of the royal family were actually operated and managed by private individuals, who also usually appropriated by the surplus income. Occasionally, the government collected annual royalties, or ad hoc payments, from individuals who obtained guthi lands on lease or contract,[14] but there was no regular procedure for taxing the surplus income of guthi land endowments. The government even did not have a full list of guthi endowments all over the country. In 1852, the Rana government undertook a census of guthi endowments made by kings or members of the royal family. Particulars of the income and expenditure of each guthi were recorded on the basis of the original deeds of endowment. After determining the amouht of the surplus income of each guthi in this manner, the government entrusted its management to a person who offered the maximum amount of royalty.[15] Private guthi endowments were similarly brought under governmental control if the trustees had failed to perform the prescribed religious or charitable functions, or had sold or mortgaged the guthi lands. Thanks to these measures, the Rana government was able to exploit this potential source of revenue, and also to improve the guthi administration and management system. In 1862, revenue from guthi royalties amounted to approximately Rs 35,000.[16]

Revenue from some other sources in 1901 were as follows:

Table 4[17]
Revenue from Miscellaneous Monopolies, 1901

1. Liquor monopoly in the region between the Kosi and Trishuli rivers, and Hitaura-Indrayani	Rs 33,543
2. Chaudharai levies	Rs 13,475
3. Wax monopoly	Rs 3,908
4. Paper monopoly in the Marsyangdi-Dudhkosi region (except khinchet)	Rs 3,771
5. Monopoly in Chares	Rs 3,711
6. Monopoly in buffalo-horn in Kathmandu Valley	Rs 667
	Rs 59,075

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Narrow Base

The narrow base from which the government derived its revenue is the most striking characteristic of Nepal's public finance system during the 19th century. Hamilton has written that in addition to the income from Crown lands:[18]

> The only other public revenues are the fines levied from offenders, which are sometimes considerable; the customs, which are very trifling; and some small profits arising from the mines, from elephants, and from the sale of Sal or Sakhuya timber, from the forests below the mountains.

Hamilton has noted with reference to the Majhkirat region of eastern Nepal: "The land revenue has been almost entirely granted to the different officers of the Gorkhalese government, and there is no Sayer, nor customs, so that the Raja chiefly receives the income tax (Rajangk'a) fines, and the profits of mines."[19] The situation remained more or less the same throughout the nineteenth century.

Notes

1. Mahesh C. Regmi, A Study in Nepali Economic History, 1768-1846. New Delhi: Manjusri Publishing House, 1978 (reprint). Pp. 58-59; Chittaranjan Nepali, Shri 5 Rana Bahadur Shah (King Rana Bahadur Shah). Kathmandu: Mary Rajbhandari, 2020 (1963), pp. 68-69 and 138-39.

2. "Imposition of Levy on Military Personnel of Different Ranks." Chaitra Sudi 11, 1860 (March 1804). Regmi Research Collection (RRC), vol. 2, pp. 74-75; "Royal Order to the Inhabitants of Panchsayakhola," Kartik Badi 11, 1861 (October 1804), ibid, pp. 189-91; "Royal Order Regarding Imposition of Salami Levy in Garhwal," Chaitra Badi 8, 1863 (March 1807). RRC, vol. 5, pp. 151-52.

3. Calculated on the basis of the accounts of revenue and expenditure of the government of Nepal for the years 1908 (1851-52) and 1918 (1861-62). The figures mentioned above indicate the amounts actually received by the central government after deducting salaries of revenue-collecting personnel and other local expenditures. Accounts were then maintained in different Nepali and Indian rupee units. During the mid-nineteenth century, Indian rupee coins of different categories were in circulation in Nepal. The Nepali rupee too was not a standard unit of account. It has not been possible to ascertain the rates as which each unit was convertible into the other units. In order to facilitate comprehension and comparison, albeit at same cost to accuracy, all Indian

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rupees, as well as all Nepali rupees, have been assumed to be standard and homogeneous units. Indian rupees have then been converted into Nepali rupees at the official exchange rate of Rs 100: Rs 123 between Indian rupees minted at the Patna mint, and Nepali mohar rupees. ("Order Regarding Rate of Exchange Between Patna and Mohar Rupees in the Eastern Tarai Districts". Ashadh Badi 9, 1912 (June 1855). RRC, vol. 56, pp. 408-9).

4. The 1861-62 accounts contain land revenue figures for the "Naya Muluk" districts of Banke, Bardiya, Kailali and Kanchanpur only for the year 1860-61. The amount mentioned above comprises the 1861-62 figures as given in: "Land Revenue Assessment figures for the Naya Muluk Region," 1918 (1861). RRC, vol. 37, pp. 55-56.

5. The 1861-62 accounts have omitted forest revenue figures from "Naya Muluk" on the ground that these were not available. The total amount of revenue from forests and pastures, as given above, includes the amount collected in that region as mentioned in: "Kathmahal Revenue in the Naya Muluk Region, A.D. 1861-63" RRC, vol. 37, pp. 42-46.

6. This figure does not include the amount of judicial fines collected in "Naya Muluk", about which no information is available.

7. Compiled on the basis of revenue and expenditure records of the government of Nepal for the appropriate years in the Regmi Research Collection.

8. "Order to the Parsa Revenue Office Regarding Remittance of Funds", Aswin Sudi 1, 1957 (September 1800), RRC, vol. 70, pp. 469-74.

9. "Register of Jagir and Jagera Lands, 1852-53," RRC, vol. 11, pp. 338-84.

10. "Revenue and Expenditure of the Government of Nepal, 1852-53," RRC, vol. 16, pp. 193-228.

11. Mahesh C. Regmi, Thatched Huts and Stucco Palaces, Peasants and Landlords in 19th Century Nepal. New Delhi: Vikas Publishing House (Pvt) Ltd, 1978, p. 47.

12. "Order Regarding Collection of Trikhandi Levy in Jajarkot and Elsewhere." Bhadra Badi 5, 1913 (August 1856), RRC, vol. 30, pp. 435-37.

13. "Revenue for the Trikhandi Levy in the Tarai Region", RRC, vol. 16, pp. 246-52.

14. Mahesh C. Regmi, Land Tenure and Taxation in Nepal, Berkeley: University of California Press, 1968, vol. 4, p. 73.

Contd.

15. "Order Regarding Particulars of Rajguthi Lands", Poush Badi 6, 1915 (December 1858), RRC, vol. 29, p. 264; and Magh Badi 11, 1918 (January 1862), RRC, vol. 33, pp. 437-39.

16. "Revenue and Expenditure of the Government of Nepal, 1861-62", in Regmi Research Collection.

17. "Ijara Grant to Subba Ganesh Das Ratna Das for collection of Revenue from Different Sources", Marga Badi 11, 1957 (November 1800), RRC, vol. 70, pp. 630-45.

18. Francis Hamilton, An Account of the Kingdom of Nepal. New Delhi: Manjusri Publishing House, 1971 (reprint of 1819 ed.), p. 218.

19. Ibid, p. 164.

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The Dharmadhikar

("Dharmadhikarko", Sri 5 Surendra Bikram Shah Devaka Shasanakalama Baneko Muluki Ain (Legal Code enacted during the reign of King Surendra Bikram Shah Dev). Kathmandu: Ministry of Law and Justice, 2022 (1965), pp. 378-406).

1. All castes and communities throughout the Kingdom of Gorkha, whether sacred-thread-wearing castes such as Upadhyaya Brahman, Rajput, Jaisi and Chhetri, or Europeans or Muslims or castes water touched by whom cannot be taken (by people belonging to higher castes) but contact with whom does not required purification through the sprinkling of water, or castes contact with whom requires purification through the sprinkling of water, may perform any act that they have traditionally been performing for earning spiritual merit according to their religion, but they shall not be permitted to slaughter cows. Nobody shall prevent them from doing so. In case anybody tries to prevent them from performing such acts, and a complaint is filed with the court, the person who commits any action that is likely to disturb the religious sentiments of others shall be punished with a fine of Rs 100. If he does not pay the fine, he shall be imprisoned according to the law. If a clash has occurred, leading to the death of any person, life shall be taken for life, if the guilty person belongs to a caste that can be sentenced to capital punishment. If not, his property shall be confiscated according to the law, and he shall be sentenced to imprisonment for life.

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2. If any person commits adultery with a widow or married belonging to sacred-thread-wearing castes including Upadhyaya Brahman, or to any liquor-drinking caste which cannot be enslaved, or to any caste which can be enslaved, and other persons take rice or water touched by such woman without any knowledge of her guilt, the court, police station, or local body shall collect a fee of Rs 2 for persons of abal category, Rs 1-8 for those of doyam category, R.1 for those of sim category, and 8 annas for those of chahar category, and write to the Dharmadhikar for a writ of Patiya.

3. If any person other than the Dharmadhikar issues a writ of Patiya, he shall be sentenced to imprisonment for 18 months. If he has only promised to do so, he shall be sentenced to imprisonment for one year. He shall be released if he pays an amount double the commuted value of such sentence of imprisonment.

4. The Dharmadhikar shall issue a writ of Patiya only to persons who have committed an offense unknowingly. Such a writ shall be issued to persons who commit an offense wilfully only if an order to do so is received from the government and the Mukhtiyar, and, if such an order is issued in cases where the law forbids the grant of Patiya, only if it is confirmed under the royal sign manual. If the Dharmadhikar himself willfully grants a Patiya to an unauthorized person without royal sanction, he shall be punished with a fine of Rs 500 and dismissed from the position of Dharmadhikar. If such Patiya has been granted by his employees, he shall be punished with a fine of Rs 50 and dismissed from service.

5. If the law provides that a writ of Patiya be issued to a person who is guilty of any offense which is punishable through degradation of caste status and disqualification for maintaining relations (with members of the appropriate caste), so that water touched by him can be taken by persons of higher castes, and if any officer issues such an order without punishing the guilty personwith fines, confiscation of property, etc. according to the law, he shall be punished with a fine of Rs 40. Such Patiya shall be granted only if the law so prescribes after inflicting the prescribed punishment on the guilty person.

6. If anygovernment officer or local functionary, fraudulently or by suppressing documents, decrees without referring the matter to the government that a person belonging to a sacred-thread-wearing caste, who had been ostracized from offering cooked rice to members of the appropriate caste by his predecessor, prepares false documents and lifts the ostracism, and if inquiries reveal that the confession or statement obtained by the previous officer was valid, and that the guilty person should actually be ostracized from offering cooked rice to members of the appropriate caste, the officer or local functionary whohas lifted the

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ostracism shall not be degraded to a lower caste if he has not himself taken cooked rice from the hands of the guilty person, but shall only be punished with a fine of Rs 500. If he has lifted the ostracism and himself taken cooked rice from the hands of the guilty person, he shall be punished with a fine of Rs 500, deprived of his sacred-thread, and degraded to a lower caste. If he does not pay the fine he shall be imprisoned according to the law.

7. If a lunatic who has no sense of prestige or propriety, nor of what he should eat or not, eats any forbidden food, or food from the hands of a person belonging to a lower or untouchable caste, godan fee shall be realized from him after he comes to his senses at the rate of Rs 5 if he belongs to abal status, Rs 4 if he belongs to doyam status, Rs 3 if he belongs to sim status, and Rs 2 if he belongs to chahar status, on behalf of the Dharmadhikar, and such person shall be made to undergo expiation.

8. In case any person tries to commit suicide by jumping, or by cutting his own throat, or stabbing himself, or by hanging, or by taking poison on his own will because of pain or anguish, but survives after treatment, he shall pay to the Dharmadhikar godan fee from one anna to two rupees, depending on his finahcial status. The Dharmadhikar shall then make such person undergo expiation and issue a writ of Patiya. Such person shall not be considered to have committed any crime punishable by the local authority (amali).

9. In case any person commits suicide by hanging, or using any weapon, or by jumping into a river, or from a hill, or into a tank, or from a roof, or by taking poison wilfully, or in case he dies at the hands of a person belonging to a caste water touched by whom can not be taken by members of higher cates, the Dharmadhikar's godan fee shall be realized from his sons, brothers and other relatives at the rate of R.1 if he belongs to abal status, 8 annas if he belongs to doyam status, and 4 annas if he belongs to sim or chahar status. The proceeds shall be handed over to the amali. The sons, brothers, and other relatives of the deceased person shall then perform the funeral rites.

10. If the brother, son, or any other relative of a person who has been executed on the charge of murder submits a petition for performance of his last rites, the appropriate court, police station, or Amal shall issue necessary orders, and Dharmadhikar shall issue a writ of Patiya and allow the funeral rites to be performed on payment of fees ranging from one anna to two rupees, depending on financial status.

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11. In case any person who is guilty of sexual intercourse with any women who is closely related to him (had nata), or who belongs to a lower caste, or to a caste water touched by whom cannot be taken by him, or contact with whom requires purification through the sprinkling of water, or eats rice cooked by her, and who is consequently degraded to a lower caste, dies, and his sons, brothers, and nephews request for a writ of Patiya for performance of his last rites, a writ of Patiya shall be issued to the effect that such rites may be performed.

12. If a person, who had lost his caste by being degraded to a lower caste contact with whom must be purified through the sprinkling of water, or by taking cooked rice or water from the hands of a person belonging to a lower caste, dies, those persons who perform the funeral rites or arrange for such performances without obtaining expiation through a writ of Patiya shall each be punished with a fine of five rupees. In addition, the Dharmadhikar shall collect a fee of Rs 2 in the case of abal, R.1 in the case of doyam, 8 annas in the case of sim, and 4 annas in the case of chahar, and grant a writ of Patiya, thereby entitling (the offenders) to offer cooked rice and water (to persons of equivalent caste status).

13. If any person of either sex is guilty of murder or infanticide, and the crime subsequently comes to light, persons who have taken cooked rice from the hands of such criminals without any knowledge of the crime shall pay godan fee to the Dharmadhikar at the rate of Rs 3-8 in the case of abal, Rs 1-12 in the case of doyam, 13 annas in the case of sim, and 7 annas in the case of chahar. The Dharmadhikar shall then grant them a writ of Patiya, thereby entitling them to offer cooked rice and water (to persons of equivalent caste status).

14. In the event of the death of any person who has been punished with death or imprisonment for life, or deprived of his sacred thread and degraded from his caste, or obstracized in respect to cooked rice and water in consideration of sexual intercourse with a person belonging to an untouchable caste and degraded to that caste, the Dharmadhikar shall collect godan fee at the rate of Rs 5 in the case of abal, Rs 4 in the case of doyam, Rs 3 in the case of sim, and Rs 2 in the case of chahar and grant expiation through a writ of Patiya if the brother, son, daughter, or other relative of the deceased person makes a request to that effect.

15. If any person is accused of sexual intercourse with others and ostracized in respect to cooked rice and water without ascertaining the facts or merely on suspicion, and if it is subsequently proved that such accusation had been made out of malice, the person making such a false accusation

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shall be imprisoned for a period of eleven months. He shall not be freed even if he offers money in lieu of imprisonment. If any person has done so merely on grounds of suspicion, but fails to produce evidence in the course of inquiries, and if it is found that the accused person cannot be ostracized in respect to cooked rice, the former shall be punished with a fine of ten rupees, or, in default, with imprisonment according to the law. The accuser need not undergo expiation, and his caste status shall remain unchanged.

16. If any person belonging to a sacred-thread-wearing caste commits any crime which is punishable through partial shaving of the head and is accordingly so punished, degraded to a Shudra caste which cannot be enslaved, and is granted a writ of Patiya in respect to water, the naming-ceremony, marriage, or funeral rites of his children born of his married or other wife shall be performed by Brahmans as if they belong to a Shudra caste which cannot be enslaved. In the case of children of men who have not obtained a writ of Patiya in respect to water, no rites shall be performed. Any Brahman who performs rites in the case of men water touched by whom cannot be accepted by persons belonging to higher castes, and the person who performs such rites, shall be punished with a fine of Rs 5 each, or, in default, with imprisonment for one month each.

17. If the law prohibits the grant of a writ of Patiya in respect to water to persons guilty of any offense, such as incest with prescribed categories of relatives, or with persons contact with whom requires purification through the sprinkling of water, and if such guilty person has accepted cooked rice and water from the hands of the latter, and has been degraded to a lower caste for that offense, water touched by him cannot be accepted by persons belonging to higher castes, and no writ of Patiya shall be granted to them. Persons who have been degraded to a lower caste for other offenses shall belong to the Shudra caste, but persons belonging to higher castes may take water from their hands. However, they shall not be granted a writ of Patiya in respect to cooked rice. While granting them a writ of Patiya for water, the Dharmadhikar shall collect godan fee at the rate of Rs 10 for abal, Rs 8 for doyam, Rs 4 for gim, and Rs 2 for chahar. Such persons shall be prohibited from applying tika to Brahmans, but they may offer ritual gifts and dakshina. They shall ritually offer gifts or money without applying tika. Any Brahman who accepts tika from such a person shall be punished with a fine of Rs 2½, and the latter with Rs 5. In default of the payment of the fine, he shall be imprisoned for a term prescribed in the law and then released. Any Brahman who accepts tika from the hands of such a persons out of ignorance shall not be deemed to have committed an offense.

(To be continued).

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Jimmawals in the Baisi Region

The thek-thiti system of revenue-collection in the Baisi region of north-western Nepal through village-level mukhiyas has been described in a Mahesh C. Regmi's Thatched Huts and Stucco Palaces: Peasants and Landlords in 19th Century Nepal, pp. 74-75. These village-level mukhiyas usually worked under the supervision of functionaries called jimmawals, each of whom had a group of villages, comprising a dara or garkha, under his jurisdiction.

"Thek-thiti Arrangements for Revenue-Collection in Salyana Garkha of Doti District," Baisakh Sudi 10, 1895. Regmi Research Collection, vol. 34, pp. 421-26. According to this document, village-level mukhiyas were under obligation to transmit revenuesato the local administration through jimmawal Dilip Singh Bogati.

The dara or garkha-level jimmawal of the Baisi region should not be confused with the village-level jimmawal of the central hill region who collected rents and other payments on rice-lands in the central hill region on behalf of jagirdars.

Other references to the functions of jimmawals in the Baisi region are as follows:

1. "Regulations for Revenue-Collaction in Jumla District," Chaitra Sudi 7, 1900. Regmi Research Collection, vola 34, pp. 609-19a

2. "Arrangements Regarding Revenue-Collection in Gam Dara, Jumla District," Chaitra Sudi 7, 1900, in Yogi Naraharinath, Itihasa Prakasha. Kathmandu: Itihasa-Prakashaka Sangha, 2013 (1956)a pp. 273-84.

3. "Order to Bhardars in Jumla Regarding Revenue-Collection Arrangements," Marga Badi 10, 1903a Regmi Research Collection, vol. 26, p. 134a

Full collection of revenue was not possible in the Baisi region even with the help of mukhiyas at the village-level and jimmawals at the level of the dara or garkha. At times, therefore, the government appointed an ijaradar to collect revenues on a contractual basis through these two categories of functionaries. The ijaradar was authorized to collect no more than the usual payments and to deal with the peasantry only through mukhiyas and jimmawals, hence he frequently resorted to irregular practices in order to make a profit. In any case, the peasant in the Baisi region was subject to the jurisdiction of three-level of revenue-collection functionaries: the mukhiya, the jimmawal, and the ijaradar.

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"Revenue-Collection Contract in Humla, Jumla District," Poush Sudi 4, 1949. Regmi Research Collection, vol. 58, pp. 184-93.

In early 1840, the government made an attempt to abolish dara-level jimmawals in Jumla and to collect revenue directly from village-level mukhiyas. The experiment appears to have proved a failure. In 1851, the Rana government repeated the experiment in the whole of the Baisi region. However, the local administration proved itself unequal to the taste of supervising the large number of village-level mukhiyas directly. Dara-level functionaries were, therefore, reappointed in 1866 as intermediaries between mukhiyas and the government. References are as follows:-

1. "Order Regarding Abolition of Jimmawals in Jumla," Poush Sudi 2, 1896. Regmi Research Collection, vol. 1, p. 813.

2. "Order Regarding Revenue-Collection and Disbursement of Salaries in Jumla," Marga Badi 3, 1903. Regmi Research Collection, vol. 1, p. 800.

3. "Revenue Regulations for the Bheri-Mahakali Region," Kartik Sudi 4, 1911. Regmi Research Collection, vol. 62, pp. 720-36.

4. "Revenue-Collection Arrangements in Areas West of the Bheri River," Falgun Badi 12, 1914. Regmi Research Collection, vol. 66, pp. 246-47.

5. "Order Regarding Revenue-Collection Arrangements in Jumla," Jestha Badi 3, 1923. Regmi Research Collection, vol. 57, pp. 517-55.

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Readings in Nepali Economic History

By
Mahesh C. Regmi

Published by Kishor Vidya Niketan, B 2/236A, Bhadaini, Varanasi - 221001, India. Price: Rs 35.

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Hulak Regulations, 1828

Regulations promulgated by King Rajendra Bikram Shah in the names of Bichari Shivanidhi Padhya and Bichari Kusumakara Parsai regarding Hulak transport arrangements in the region west of the Bishnumati river and east of the Bheri river.

(Abstract Translation)

1. Find out the reasons for the slow movement of mail and government supplies under the Hulak system in that region. If the delay is due to the fact that porters who have been listed in the Hulak register do not carry the loads themselves, but hire others to do so, hold a public hearing, obtain a confession, and punish the Hulaki porter whose name has been listed in the register.

2. Have such defaulters sign a bond to the effect that in the future they will carry Hulak loads themselves expeditiously and not hire others to do the work.

3. If any registered Hulak porter says that he cannot discharge his responsibility without hiring other men, appoint another person to replace him, and refer the matter to us for confirmation.

4. Issueaa notification to all Thaple-Hulaki porters in that region to the effect that they must transport guns, cannon, gunpowder, shells, flints, military equipment, etc. on an urgent basis between Kathmandu and the western regions, and that they should not provide portrage services to any other person except under royal order countersigned by General Bhimsen Thapa.

5. If the number of Kagate or Thaple-Hulaki porters is too high in same posts and too low in others, or if the distance between different posts is not equal, recommend appropriate arrangements for our approvala

6. If Hulak services have been delayed, or there has been any loss in transit, because of the arbitrary behavior of the local authorities, give a hearing to both sides, obtain a confession from the guilty person, and inflict punishment according to the nature of the offense.

7. If any area has been depopulated as a result of the heavy demands of people travelling through it, persuade the fugitives to come backa

Baisakh Badi 7, 1885.

Regmi Research Collection, vol. 27, ppa 81-83.

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Shivanidhi Padhya was a resident of Gorkha, while Keesumakara Prasai belonged to Chainpur. Both of them had been appointed Bicharis for the Bishnumati-Bheri region on Chaitra Sudi 15, 1884. They were each paid a total salary of Rs 250, and also entitled to appropriate half of the income collected through judicial fines, fees, etc. They were instructed to refer to His Majesty through the central Adalats any case which they were unable to dispose of on their own authority. (Regmi Research Collection, vol. 27, pp. 76-77).

Identical regulations were promulgated on the same date (Baisakh Badi 7, 1885) for the Bheri-Mahakali region in the name of Captain Narasimha Thapa. (Regmi Research Collection, vol. 27, pp. 83-86).

Other Documents on the Hulak System

1. One of the Hulak posts between Kathmandu and Thak was located at the village of Jugle. Originally, the village comprised only twelve households of Upadhyaya Brahmans. These Brahmans were, therefore, enrolled as Hulaki porters. In the Vikrama year 1879 (A.D. 1812), fifteen or sixteen Gurung families settled in that village. However, no Hulak obligations were imposed on them. The Brahmans thereupon submitted a petition to Kathmandu. An order was issued to the officials responsible for the transportation of supplies from Thak not to make any discrimination in the imposition of Hulak obligations in that village.

   Marga Badi 5, 1883.
   Regmi Research Collection, vol. 39, p. 49.

2. On Chaitra Sudi 10, 1901, Laxmi Pati Padhya, a Hulak porter of Ghiring, complained that Narahari Padhya had claimed inheritance rights in his Hulak land allotment. The government ordered that no such rights could be claimed in the land as long as it was used as a Hulak allotment. (Regmi Research Collection, vol. 31, pp. 19-20).

3. Kalu Padhya, a resident of Gumbabesi in Lamjung district, who owned 217 muris of rice-lands in that area, managed to have himself enrolled as a Hulak porter and, in that capacity, obtained an allotment of 60 muris of rice-lands. He cultivated 10 muris himself, and appointed a tenant to cultivate the remaining area. Dirgha Singh Dura thereupon submitted a complaint to Kathmandu. An order was issued removing Kalu Padhya's name from the register of Hulak porters and cancelling the rice-land allotment made in his name.

   Kartik Badi 10, 1898.
   Regmi Research Collection, vol. 31, pp. 191-92.

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4. On Chaitra Badi 2, 1877, sixteen households were enrolled under the Hulak system for transporting mail between Kathmandu and eastern Nepal through the main ferry-point on the Tamor river. They were granted security of tenure as their lands and homesteads. Serma tax upto R.1 each, and the Saunefagu and other levies, as well as forced-labor obligations for other purposes, were all remitted. Their rice-land holdings, and the total amount due on such holdings as Kut or Ghiukhane payments, were as follows:-

Name of the Hulaki Porter	Rice-land Holding (in muris)	Total Amount Due
1. Gangadhar Jaisi	65	Rs 31
2. Pashupati Jaisi	45	Rs 23-2
3. Ramu Padhya	32	Rs 13-7½
4. Shivahari Jaisi	45	Rs 20
5. Jagapati Padhya	65	Rs 32-1¼
6. Tulsiram Mishra	41	Rs 17
7. Tulsiram Guragain	20	Rs 28-6
8. Rambhat Padhya	75	Rs 27-12½
9. Chhitaram Padhya	75	Rs 32-4
10. Gangaram Padhya	40	Rs 14-11¼
11. Bale Padhya	25	Rs 12-9
12. Indra Singh Basnyat	96	Rs 30-8
13. Chandra Singh Basnyat	57,	Rs 13-13¾
14. Faud Singh Basnyat	41	Rs 13
15. Rudra Singh Basnyat	44	Rs 14-10
16. Ramachandra Khatri	47	Rs 15-2½

Chaitra Badi 2, 1877.
Regmi Research Collection, vol. 38, pp. 276-78.

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