

FINAL REPORT
ON THE
SURVEY AND SETTLEMENT
OF THE
PROVINCE OF ORISSA.

(TEMPORARILY SETTLED AREAS.)

1890 to 1900 A. D.

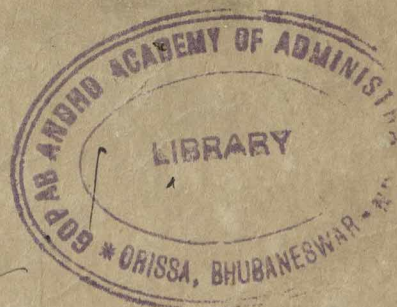
VOL. II.

(APPENDICES.)

BY

S. L. MADDOX, I.C.S.,

Settlement Officer



REPRINTED UNDER THE AUTHORITY OF BOARD OF REVENUE, ORISSA.

[Price— Rs. 11-05 P.]

CORRIGENDUM

a	b	c	d	e
Page	Line	Para	Existing	To be read as
1	2	3	4	5
(i)	A2(d)	—	1393	1893
	A9	—	413/40-10	4136/40-10
	A9	—	1196	1896
(ii)	CVI	—	Inspection	Instruction
	G	—	Establishments	Embankments
	O	—	Raisat	Raiyat
(iii)	EC	—	Presest	Present.
1	6	2	You thing fit	You think fit
2	7	9	to the appointed	to be appointed
	6	10	Nominess	Nominees.
3	12	16	Settement	Settlement.
4	7	17	15S miles	150 miles.
	13	61	78935	78935
5	7	63	System the	The system,
	8	63	af	of
	2	64	Work rf the soil mnp	Work of soil map
	8	65	Whice they ar	Which they are.
	16	65	demarcting	demarcating.
6	34	66	to thosn grown	to those grown.
	17	67	Settlemnt, Previalng, of theire	Prevailing, of their, Settlement,
	18	67	Prevelence	Prevalence.
7	3	71	retes	rates.
	7	71	124 Raiyats	424 raiyats.
	14	71	another is	another there is
	7	72	Onlo	only
9	10	79	Proppse	Propose
	Sub heading		than thoe	than those
	1	81	rent of on	rent of no
10	5	83	1st.	First.
	1	85	odvious	obvious
	9	86	Not word	Not work
11	8	88	three or other	three other
	9	91	Those who	Those now
12	6	93	Prevailing	Prevailing
	7	93	Feir rent	Fair rent.
13	1	95(2)	exis	exist
	7	96	Responsible	responsible

1	2	3	4	5
14	2	100	fixing money rents of under raiyats	nonoccupancy raiayats of nijjot lands
	27	101(2)	by cash	by each
	do	do	obove rule	above rule
15	7	Side note	compensation	competition
	side note	103	tenure holder	Raiyats.
	3	103	two expetions	two exceptions
	7	103	guiding rnte	guiding rate
	12	103	Again in	Again if.
16	6	106	proposs	propose
	side note 12th line	106	starus	status
	1	108	Lands hele	lands held
	1	111	hypethesis	hypothesis
	8	111	Produced rent	produce rent
17	8	113	Rs. 1-14-0	Rs. 1-11-0
19	2	119	is sach	is such
20	21	126	cultivated	calculated
21	5	128	rentained	retained
	5	131	are cultivated	are calculated
22	1	2(b)	October 1392	October 1892
	side note	2(b)	No-111. OS.	1110-S-
23	9	3	Surmound	Surmount
24	2	6	settilng	Settling
25	6	4	best of	best test of
26	6	5	ta be Rs. 1457632	to be Rs. 1457632
	5	6	no aeason	no reason
27	16	7	$\frac{1}{16 \times 8} = \frac{1}{128}$	$\frac{1}{16 \times 8} = \frac{1}{128}$
30	30	10	Act XIII	Act VIII of 1879
31	9	11	worte	wrote
40	29	41	surved	surveyed
	51	41	lucurred	incurred
	above of last line	41	lgrge	large
41	3	41	Nrthan	Nathan
43	13	5	6.55	6.65
	1	6	propese	propose
44	above of last line	6	(who from the.)	(who form the...)
45		2(a)	No. 2(a)	2(d)
47	13	10	ahat	that
	20	13	be enjoyed	enjoined
48	side note 6th. line	14	Assitant	Assistant

1	2	3	4	5
48	17	14	15 percent	156 percent
55	7	5	Rs. 998342	Rs. 996342
	9	5	1883-86	1883-86
	14	5	20 lakhs	20 lakhs
	21	6	arers	areas
57	8	Col.8	5730-96	5730. 5
		Col.9	4252-13-9	4259-13-9
	Note below the 1st table	—	Percentage of assets	Percentage of increase of Assets.
	5	2nd table	9627-17-10	9627-14-10
		col. 10		
	Grand Total	Col. 3	53. 534-569	58534-509
62	3	2	serve us	Serve as
	12	3	455-S	455-S
63	4	2	duridg	during
	4	3	attestation	attestation
67	1	21	Under raiyats	raiayats rents
68	12	28	after 200	after 20
69	3	35	Rules 1 & 14	Rules 13 & 14
70	6	52	oonstructed	Constructed
	1	53	Thomson andand	Thomson and
	4	53	firot	first
		45	Para No. 45	para No. 54
74	6	4	May, 1996	May, 1896
	8	4	May, 1996	May, 1896
75	3	4	mesure	measure
76	4	6	aceped	accepted
	5	11	onder	Under
80	7	6	No. 651	No. 951
96	7	12	88.3	83.3
103	3	4	assessment of tenancies	assessment of these tenancies.
111	3	22 Col 4	19317	693187
113	8	27	occupeid	Occupied
117		Assets total	2810000	23,10,000

1	2	3	4	5
120	3	Col.16	65	55
	15	Col.4	...	1677
121	2	Col.9	8673	5673
	3	Col.19	5179	5176
	6	Col.15	394643	294643
	16	Col.22	896	293896
122	16	Col.22	206843	206842
123	3	Col.9	1930	1980
	3	Col.24	5314	5344
	8	Col.17	4221	4228
	8	Col.8	978	378
	16	Col.20	316932	361932
124	6	Col.18	819	319
	11	Col.13	52729	52726
	13	Col.8	9889	9880
	16	Col.7	18.044	8.044
	23	Col.15	1-8-9	1 8-0
128	4	Col.10	190	1190
	5	Col.10	5	1175
130	4	para 10	compiled in	day before
	5	do	day before	compiled in
141	10	6	No. 1133	No.1143
	8	4 (b)	works	words.
155	1	11	other	order
	1	14	Act 1180	Act.1880
157	10	28	Boad's	Board's
	1	32	Eeery	Every
162	1	44	thsre	there
	1	45	from	form
164	2	57	a mounth	a month
	1	61	...	add or after supervisor
187	1	25	Clats of Soil	Class of soil
	1	29	reat as stuted	rent as stated
	4	30	in the polt	in the plot
190	1	46	...	add in after bound

1	2	3	4	5
194	4	15	1193	1893
204	2	38	works	words
207	4	69	Number	Number
	2	72	thasil	thasil
	2	73	in thick lines	in thick black lines
209	3	9	15	51
232	5	Rule 3	surving	surviving
233	7	Rule 6	specic	specific
234	4	Rule 11	Old area	Old area New area
247	14	Rule 15	Pay total does	Pay does not
	last line	Rule 16	in charge	in charge
248	43	Rule 17	Registers I-XXIII	Register I to XXIII
249	8	Rule 20	by the settlement	by the Assistant Settlement.
256		Rule 3	Col. 2 after 8	Col. 9 after 8.
260	1	Rule 8	Copmletion	Completion
273	7	2	detween	between
274	4	3	that hs	that he
294	11	Col. 9	369	363
295	17	Col. 28	27243	27248
	27	Col. 28	772403	172403
297	1	Col. 30	2179	2176
296	16	Col. 4	2608	2602
	17	Col. 5	78750	78305
	24	Col. 9	50132	8763
297	24	Col. 30	11743	18743
296	25	Col. 5	167416	167461
	25	Col. 9	1294	1204
	Grand Total	Col. 6	36236	36236
303	26	Col. 9	9	1889-90
304	68	Col. 8	4930	4930
307	Sl. 158	Col. 9	1890	1888
	Sl. 170	Col. 9	1893	1890
308	Sl. 131	Col. 8	2280	2230
311	Total	Col. 8	5325	2350
318	Sl. 87	Col. 8	907	3987
314	Sl. 256	Col. 8	3000	3500
326	Sl. 225	Col. 8	843	343
337	Puri Total	Col. 16	36745	367.45
	9	Col. 23	3065	3066
338	Sl. 20	Col. 5	0-8-0	2-8-0

1	2	3	4	5
	Sl.33	Col.5	0-3-0	0-3-6
341	25	Col.2	8.00	3.0-0
343	3	Col.1	1-1-0	1-14-0
	3	Col.2	00	4-00
344	22	Col.6	2129	2192
	Total	Col 4	183607	188607
	Total	Col.7	384717	348717
345	7	Appendix AC Col 2	1339	1336
	5	Col.10	1-15-0	1-10-0
	6	Col.10	3-0-0	3-5-0
347	2	Appendix A.H. Col.6	1445	1545
	3	Appendix A-1 Col.3	2178	9178
	1	Col.11	1-15-0	0-15-0
	7	Col.11	1-14-0	1-11-0
348	6	Appendix A-K, Col.3	42709	42432
349	2	Appendix B-A, Col. 12	0-14-16	0-14-0
	7	Appendix B B Col.2	3412	3719
	4	Appendix B C Col.3	18334	13334
	14	Col.6	12686	12086
350	3	ppendix B D Col. 10	3-10-5	0-10-5
	1 to 4	appendix BE Col.8	— 1 2	—581 Downwards +165 +93 —252
351	9	appendix C.C. Col.2	39	93
352	3	appendix CE. Col.10	0-15-0	1-15-0
	10	Appendix CD. Col.12	2-14-0	2-14-8
	14	appedix C.F. Col.8	1525	+1506
	2	Col.11	8-15-6	0-15-6
353	5	appendix C.G. Col 7	3959	3950
	Total	appendix C.1 Col.8	+5751	7551

1	2	3	4	5
354	Heading Col. 10 of app	C.J.	At present settlement	At last Settlement
	6	App. C.L. Col.9	+26.9	+266
355	Heading app. C.N.		Aaeas	Areas
356	7	Col.11	85357	85457
	15	Col.6	144952	141922
357	18	Col.7	3813	2006
	18	Col.8	2006	5819
358	Heading	Col.13	Cmount	Amount
	8	Col.15	43428	43423
	8	Col.3	22735	22795
	9	Col.3	15244	15214
	9	Col.5	23300	23309
	11	Col.3	1994	1894
359	8	Col.8	34041	34401
	14	Col.2	Pahurupa	Bahurapa
	Total	Col.3	103314	101314
	Block X-10	Col.12	51	61
	23	Col.13	24618	24648
360	2	Col.3	14498	16498
	4	Col.4	8758	8754
	4	Col.13	17033	17083
362	1	Col. 4	3852	3892
	3	Col. 8	4626	14026
	10	Col.10	3652	2652
	16	Col. 13	9081	5081
363	5	Col.15	85331	82331
	2 Block No.IV	Col. 7	7314	7311
	3 Block No.V	Col. 3	5874	5873

1	2	3	4	5
	25	Col.9	4572	4574
	Tota	Col. 10	205582	208582
	21	Col. 15	21695	21969
365	10	Col. 7	14254	14224
366	5	Col. 4	3154	3144
	5	Col. 10	12351	12341
	Total	Col. 13	292808	292800
	7	Col. 15	53	43
367	Block VIII-5	Col. 10	2-10-12	2-10-11
	-do 8	Col. 10	3-3-2	3-3-1
	Block IV 9	Col. 13	2-15-14	2-15-11
368	Block X-6	Col. 8	3-3-19	3-3-10
369	Block III-1	Col. 7	0-9-2	0-9-8
373	1	Col. 8	23346	23846
	4	Col. 7	1551	1751
	10	Col. 3	72163	72463
376	Heading	Appendix HB	Parganauar	Parganawar
	7	-do- Col. 6	718	788
	Total	-do- Col. 4	826	829
379	16	Col. 8	507.47	607.47
380	2	Col. 10	1126.726	1126.706
	4	Col. 11	2809.67	2849.67
381	Total	Col. 5	134,442.9215	134442.2215
382	3	Footnote	Ghee3seers	Ghee9seers
383	9	Col. 2	Rurulo	Kurulo
	7	Col. 8	539.77	539.76
	17	Col. 9	19,890.5	19,890.58
	6	Col 12	21	921
	10	Col. 12	4	4416
406	2	Para 12	Khow	Know
407	1	15	fed tidal	fed by tidal
	12	15	where it it	where it is
425	1	42 col. 4	173700	173000
426	4	44	A 194-1895	1894-95
443	4	79	109036 or	109036 acres or
459	1	119 col. 7 of the table	20,500	20400
479	8	180col 6 of the table	13.010	31010
	11	Col. 9	5347	5374

1	2	3	4	5
505	Serial.	Col. 2	6-Soro 5-Balasore	5-Soro 6-Balasore
	12	Col.4	319806	319803
	3	Col.15	74229	74222
509	III	Col.4	2	0
515	4	Col.9 (Appendix)	1883	1383
	Total	-do-Col.10	163	168
	1	-do-Col.28	202	262
	1	Col.33	57903	57993
	2	do	907	997
		(Appendix J)		
	5	Col.4	184618	184688
	1	Col.6	53408	53403
	9	do	188935	183935
	1	Col.10	3115	3175
	8	Col.12	18886	18386
	Total	Col.17	31779	81779
	1	Col.19	4116	4146
	6	do	5532	5512
	7	do	3823	3813
	8	do	778	788
517		Underheading Jaistha	56-150	56-11-0
520		Heading Appendix N(b) Col.11	Banies	Banias
	1	Col.15	158	153
	2	Col.5 table (C)	27	2%
527		Heading Col.9	Last settlement Col	Last settlement Col 4/2
		do Col.10	Present settlement Col.	present Settlement Col. 5/3
	1	Col.6	11406	11400
	5	do	185000	185100
	5	Col.15	-58	-56
530	Total	Col.5	200	2600
533	4	Col.18	66	662
537	1	Col.9	15080	15630
541	(b) 4	Col.4	50 lbs	65 lbs

1	2	3	4	5
543	14	Table (b) Col. 5	2506	2596
	28	do Col.3	72287	72987
	37	Table (b) do Col. 3	36550	£5550
	36	do Col.4	320 CWT	3240 CWTS
	33	do Col. 7	15756	15755
544	14	Col. 4		1419
	5	Col.5	46693	46093
551	18	Col. 2	53.26	53.29
552	1	Col. 3	—	5
	13	do	—	3
557	1	Col.3	75	57
564	8	do	6.57	9.57
	9	do	9.59	6.59
565	5	Col. 3	86.6	86.0
	Total	Col. 7	—1.5	+ 1.5
575	do	Col. 2	7.12	71.2
576	13	Col. 2	16509	16589
	10	Col. 4	57574	57575
587	Heading	Col. 4	Population in 4872	Population in 1872
	1	Col. 7	28868	23868
	Heading	Col. 8	to census of 1898	to census of 1891
594	1	Col 4 of the table	2	62
605	Total	118 Col.5	594	584
621	9	Col. 8	1345	13458
	11	Col. 15	0-3-0	1-3-0
627	4	184 Col.4 of the table	1-5-11	1-
632	2	197 Col.3	10906	10909
657	3	254 Col.2	68459	68559
	5	254 Col. 4	101	106
670	Total	Col. 10	29	39
	1	Col. 11	9801-14	9180-14
	3	Col. 28	62,803.29	52.803.29
672	Total	Col.12	497.46	496.47
	do	Col. 18	0.19	0.10

	1	2	3	4	5
673	3	Col.2		29273	20273
	5	-do-		99.1	99.6
	2	Col.5		620.863	120.863
674	7	Table Col.2		45.6	54.6
675	20	Col.5		19.79	16.79
677	5	Col.28		Nil	65-5
678	8	Last Col.		4½	94½
		of Para 65			
680	3	table E. Col.4		4-10	4-12
	14	do. 5		473½	73½
684	3	Col. 2		103 C	208 C.
685	12	table 2 Col.2		45 1	45.9
		Col.6		1806-47	1836-47
688	10	Col. 5appendix		120	129
		XIII			
689	4	appendix XIII (b)		(303)	(308)
		Col 3			
	10	Col 5		151	131
	2	appendix (c)		1888-1837	1828-37
		Col. 1			
	5	Col. 5		(58)	(358)
690	4	Table (a) Col 6		214	23-14
	1	Col. 10		218	21-0
	2	Col. 12		13.3	13-2
	8	table (c) Col 11		17.2	17-1
691	3	table (b) Col.2		293	2293
692	4	appendix-XVII		10150	11150
	10	Col.7-do-		8296	8926
693	13	Col 6		2003	2002
	1	Col.7		112017	12017
694	1	Col. 26		30339	30039
	2	-do		3133	3833
	8	-do-		4772	4872
	8	Col.46		150	159
	8	Col. 48		E.62	362
	3	Col. 50		O. 13	O. 15
	Total	Col. 43		23	232
695	1	Col 62		97863	97868
696	total	Col. 9		44	464
698	8	Col. 12		39	30
	16	Col. 17		51	54

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No. 1.

NOTE BY Mr. FINUCANE ON THE SURVEY AND SETTLEMENT OF ORISSA.

Position of the Settlement Officer, his relations to the Commissioner and Director of Land Records.

In my letter No. 800-T.A., dated 23rd August 1889, paragraph 11. to the address of the Commissioner of Orissa, it was said that, looking to the importance of the work of resettling Orissa, the desirability of maintaining uniformity, of avoiding the delay and friction likely to be caused by the intervention of a number of authorities between the Settlement Officer and the Board, it would be expedient to place the Settlement Officer in immediate subordination to the Commissioner. The Collectors, it was added, might be kept informed from time to time of the progress of the work. They might be authorised to call for information and to express their opinions on any question on which they might deem it desirable to do so; but reports should not ordinarily be submitted by the Settlement Officer through them, and orders should issue from the Commissioner to the Settlement Officer direct.

2. The opinion of the Commissioner of Orissa was asked by me on this point. In reply the then Officiating Commissioner wrote: "My present notion is that all communications from the survey parties should be addressed to you either through the Settlement Officer or not, as you order, and that all communications from the Settlement Officer should go to you.

You will of course refer them to the Commissioner and Collector when you think fit." The Board, my letter No. 1418-T.A., dated 30th November 1889.

in their No. 995-A., dated 17th December, 1889, observed that "it was necessary to consider more fully than was then possible whether the Settlement Officer should be directly subordinate to the Commissioner or to the Director of Land Records. There is much to be said for either view that might be held on this point, and it would be well to have the matter further reported on." A further report was called for by the Board from me in consultation with Mr. Worsley, the present Commissioner, on this question. Mr. Worsley, in his letter No. 349-R., dated 7th March, 1890, remarked that the Settlement Officer when appointed should be under the Commissioner. "As the

i.e., for Director.

Commissioner is also Superintendent of the Tributary Mahals, it will be difficult for you* to decide many revenue and administrative questions which

might arise in the course of the settlement without a reference to this office."

3. It appears to me that the answer to the question whether the Settlement Officer should be placed in immediate subordination to the Commissioner or to the Director of Land Records, to some extent depends on the course which may be adopted with reference to the extension of Chapter X of the Tenancy Act to Orissa, and to the appointment of a Special Judge under section 108 of that chapter. It will be seen from the note submitted with my No. 25-T.A., dated 8th January, 1891, on the extension of Chapter X of the Tenancy Act, that Mr. Worsley attaches great importance to keeping out the jurisdiction of the Civil Courts, in the trial of rent suits between landlord and tenant in Orissa. If this is deemed to be an object of importance, it can be attained only by appointing the Commissioner to be a Special Judge under section 108, so that appeals may lie from the Settlement Officer to him on all questions judicially determined by the former; but in that case it would be obviously objectionable that the orders of the Settlement Officer, in his executive capacity, should be subject, under rule 2, Chapter I of the Tenancy Act Rules, to the supervision and control of the Commissioner, for an appeal would often lie to the Commissioner, as Special Judge, on matters on which he had already expressed opinions, or given orders, as the Settlement Officer's executive superior. If, then, Chapter X of the Tenancy Act is extended to Orissa, and the Commissioner be appointed to be Special Judge, it will be necessary that the Settlement Officer be under rule 1, Chapter I of the Tenancy Act Rules, placed in immediate subordination to the Director of Land Records, that all orders passed by the Settlement Officer, which are not judicial decisions, be subject to the supervision and control of the Director, and that an appeal lie from the Settlement Officer's judicial decisions to the Commissioner, as Special Judge.

4. Another alternative, and perhaps a better course, would be to appoint the District Judge of Cuttack to be the Special Judge under section 108, and to have the Settlement Officer in his executive capacity immediately subordinate to the Commissioner.

5. If Chapter X of the Tenancy Act be not extended to Orissa, and the proceedings are conducted under Act VIII (B.C.) of 1879, then there can be no doubt that the Settlement Officer should be immediately under the Commissioner.

Programme of Survey and Settlement for the future.

6. In the programme submitted with my letter No. 1418-T. A., dated the 30th of November, 1889, it was estimated that besides the completion of Kujong and Kanika, Angul and Banki, the cadastral survey of 360 square miles in pergunnahs Chowbiscood, Rohang and Serai, and the traverse survey of 500 square miles in Cuttack, would have been completed in the survey year 1889-90.

In 1890-91 it was estimated that the traverse and cadastral survey of 1,400 square miles in Cuttack and Puri would be completed. As a fact the cadastral survey of 360 square miles in Puri was completed in 1889-90, and the traverse survey of 421 miles in Puri and of 119 only in Cuttack.

7. During the present year 1890-91, the Survey Department have, owing to the insufficiency of their establishment, arranged only for the cadastral survey of 700 square miles, i. e., 350 in Puri and 350 in Cuttack.

8. The programme submitted with my letter above cited will, therefore, have to be modified. A detailed programme with estimates of cost of both survey and settlement are herewith submitted.

Utilisation of Patwaris, Kanungos, Chaukidars and Khandaits.

9. In the preparation of the annexed programme and estimates, it is assumed that service will be exacted from patwaris, in the survey at least of the *chaklas* to which they belong, and possibly also outside of these *chaklas*. As suggested in paragraph 6 of my letter No. 800-T. A., dated 23rd August, to the Commissioner of Orissa, it has been proclaimed that a survey and settlement of the province is to be undertaken; that arrangements will be made in the new settlement for the maintenance of the records through patwaris; that nobody is to be appointed to the office of patwari who has not qualified himself in surveying; and that the lands held by patwaris, who are not thus qualified, will be resumed and assessed at full rates. A similar notification was issued with reference to the sarbarakars in Orissa.

10. Survey schools were opened and 1,358 local men, in all, are reported by the survey officers to have been trained to survey from the beginning of the operations in Angul, Banki, Kujong, Puri and Cuttack. Of these, 53 are patwaris of Cuttack and 10 kanungos. The number of patwaris and kanungos trained in Puri is not available at present, but Mr. Pattison, the Deputy Superintendent of Survey in charge, states that two-thirds of the area surveyed last year was done by patwaris, sarbarakars, and their nominees, the remaining one-third having been done by others who, however, were also local men. The system hitherto followed has been, to pay the patwaris for work done by them at the contract rate of Rs. 3 per 100 acres, which is allowed to others who are not patwaris. This could not be avoided as long as there was not on the spot a Settlement Officer empowered to enforce obedience to his orders and competent to organise the patwaris, so that each of them might be employed on the survey of his own *chaklas* and afterwards in the preparation of the records. This, it is hoped, Mr. Reily will now be able to do; but to permit of his doing so, it is absolutely necessary to place the services of the patwaris and kanungos entirely at his disposal, and to relieve them of all other work. It is also necessary that the Settlement Officer be vested with the powers of a Collector under Regulation XII of 1817. In the Board's Rules for the appointment and guidance of patwaris in Orissa, rule 13, it is laid down that "it shall be the duty of the patwari to carry out any orders issued to him by the Collector or other authorised officer with reference to the collection of statistical information in the village or villages to which he is appointed, or to the survey and measurement of lands by order of a competent court or officer, or to other duties connected with his office."

11. For failure to perform this duty the Settlement Officer, being vested with the powers of a Collector, may report recusant patwaris to the Board for dismissal under section 15, Regulation XII of 1817; and if the Board summarily order the removal of few patwaris who fail to carry out the duties assigned to them in connection with the survey of lands, and the patwaris' jaghirs are attached in consequence, there can be little doubt that the services of patwaris in Orissa can and will be fully utilised for the conduct of the survey and the preparation of the record-of-rights.

12. During the course of our recent visit to Cuttack, Mr. Reily and I went to Tangi in the Cuttack district, and learnt from the kanungos and patwaris of that place, themselves, that the patwaris do not consider themselves as attached to any particular estates or villages but are liable to serve Government in any part of the jurisdiction of the kanungo to whom they happen to be subordinate. In the case of Tangi the kanungo's jurisdiction extends to an area of about 124 square miles, and he has under him ten patwaris who are, as a fact, employed wherever the kanungo may wish to send them within these 124 square miles. The *chakla* in question was distributed by Mr. Reily and me among the ten patwaris who had all of them learned surveying, and the skeleton maps were made over to them, so that they may carry on the survey each of a tenth part of this area. But as these ten patwaris cannot, of themselves, measure the whole area allotted to them, it was arranged that they shall each survey 1,500 acres a year free, and that the surplus area allotted to each patwari be paid for at the rate of Rs. 3 per hundred acres. The patwaris are allowed to make their own arrangements for the survey of this surplus area, within the year, by their own friends, or nominees,

or by others, provided that the persons employed to assist them must always have certificates of competency to survey.

The effect of this arrangement will be that any patwari who measures more than 300 acres per month will receive a reward of Rs. 3 per hundred acres on the surplus.

13. The total number of patawaris available for employment in the manner above indicated is, so far as known, as follows :—

Balasore	...	...	57
Cuttack	...	...	99
Puri	...	...	294 (105 in Government estates, 189 elsewhere. There is some doubt as to the exact number of patwaris in Puri. According to one report it is 294, according to another 347, and according to a third 402.)

The number of kanungos is —

Puri	...	...	13 (6 at Rs. 30 and 7 at Rs. 20.)
Balasore	...	...	12 (6 at Rs. 30 and 6 at Rs. 20.)
Cuttack	...	...	25

Utilisation of Chaukidars as Chainmen.

14. Another item on which savings in the cost of survey may be effected is in the wages of labour of chainmen. According to the Land Tenure Report there are in Cuttack 4,652 chaukidars and 457 khandaits, who were allowed at the last settlement 9,122 and 1,298 acres of land respectively as jaghir. The District Superintendent of Police states that 1,500 to 1,800 of these would be sufficient to do the duties of chaukidars, and that the others may be employed in pulling the chain for the patwaris. The services of these men were utilised at the last settlement in throwing the pole for measurement, and are now utilised in measurements for canal irrigation purposes. There seems to be no reason why they should not be utilised in a similar manner in the present survey. In the scheme herewith submitted, it is proposed to allow four chaukidars or khandaits for each patwari-amin, and to pay them half an anna per day as *khoraiki* or subsistence allowance. If the Settlement Officer finds half an anna a day too small an allowance, he may increase it to an anna a day.

Supervision of Survey.

15. In the programme and estimates annexed, provision is made for a staff of supervising officers of the full strength now allowed by the survey Department, excluding only the salary of the Deputy Superintendent. In order that the services of the patwaris and chaukidars may be utilised to the fullest extent, it is I think desirable, if not absolutely necessary, that the survey officers now employed in Orissa, be placed in subordination to the Settlement Officer, so that he may be responsible for every item of the expenditure, and that he may be in a position to enforce the plan of employing patwaris, and also be in a position to punish patwaris and chaukidars promptly for disobedience of his orders in the matter of carrying on the work of survey as well as of settlement.

Supervision of Settlement.

16. In the detailed scheme now submitted, it is proposed to employ under Mr. Reily, at once, four Assistant Settlement Officers in Cuttack and three in Puri. From the beginning of next cold weather, it is proposed to employ four in Cuttack, four in Puri and one in Balasore, and from the beginning of the following cold weather, four Assistant Settlement Officers in each district until the settlement of the district is completed. Of the seven Assistant Settlement Officers immediately required, two may be junior Civilians. Mr. Mookerjee, who has recently joined in Puri, will make a third. The Assistant Settlement Officers of Banki, Babu Balaram Das (salary Rs. 150, i.e., pay Rs. 100 plus Rs. 50 allowance), may be employed as a fourth, and Sub-Deputy Collector Babu Chaku Lal Sircar, who was recently employed as Assistant Settlement Officer in Angul, may be engaged as the fifth Assistant Settlement Officer on a pay of Rs. 150. I am unable to suggest the names of the two other officers required, but the Commissioner perhaps may be able to depute on settlement duty two of his best Sub-Deputy Collectors or Deputy Collectors of the lower grades. In future years it is hoped the officer now employed in Kanika, Kujong and elsewhere will, on conclusion of their present work, be available for employment on the general settlement of Orissa.

17. In paragraph 10 of my letter No. 800-T.A., dated 23rd August 1889, it was stated that three Assistant Settlement Officers for each survey party, measuring 750 square miles per annum, would be required for settlement work, on the assumption that each officer could complete the settlement of 250 miles per annum. Mr. Collin's experience has since shown

that one officer cannot get through attestation, record writing and settlement of more than 150 miles per annum. In the annexed estimates one officer is allowed for an area of about 150 square miles, and the salary of each officer is taken on an average at Rs. 450, including travelling allowance. Some of the Assistant Settlement Officers, however, such as junior Civilians, will receive more, and some, such as Sub-Deputy Collectors, less than that sum. It is hoped, however, that the Assistant Settlement Officers, when properly trained, will be able to get through more than 150 miles, and that the estimates may in consequence be reduced.

18. It is assumed that the Assistant Settlement Officers will carry on settlement work the whole year round, and not merely during the cold weather. To enable them to do so, they should be authorised to use canal, road cess, and other public bungalows in the districts, and Mr. Reily should be authorised to use these bungalows and also circuit houses.

* * * * *

N. B.—Paragraphs 19 to 31 deal with programmes, &c., and are not reproduced.

General principles on which settlement should be made.

32. It would be premature to discuss now the principles on which settlement should be made. It will probably be found that the rents of the pahi raiyats are as high as the land can afford to bear, and that they may be left undisturbed. The rents of thani raiyats which, under the terms of the last settlement ought to have remained unaltered for the past 60 years, will, as a matter of course, have to be now enhanced, if they have not in fact been enhanced during the currency of the existing settlement. It is not easy to lay down *a priori* the principles on which such enhancements should be made. The full enhancement which may be demandable on the ground of rise in prices cannot, it is probable be taken, because the rents fixed for thani raiyats at last settlement were higher than the competition rents demanded from pahi raiyats. Neither can the rents of thani raiyats be fixed on the principle of raising them to those now paid by pahi raiyats. A middle course will probably have to be followed. The question is one regarding which the Settlement Officers should, I think, ascertain facts and ask for orders before finally adopting any principle of enhancement.

Here follow detailed estimates which are not reproduced.

No. 2 (a).

EXTRACT FROM Mr. NATHAN'S REPORT ON THE ASSESSMENT OF KOTDESH.

PART III.—GENERAL ACCOUNT OF THE ASSESSMENT PRINCIPLES AND PROCEDURE.

Nature of the Assessment Problem.

61. Before discussing the principles on which fair rents have been fixed, it will be convenient to take note of the special nature of the problem to be solved. The key lies in the fact that only the smaller portion (35·5 per cent.) of the present money-rent paying area has been open to enhancement during the term of the settlement. The bulk of the land is held by proprietors, village tenure-holders, and raiyats whose fixed rents are influenced greatly by the nature of the tenures under which they hold. Even when the rents were first assessed, they bore little relation (as between tenure and tenure and village and village) to the value of the land, and with the changes in the character of the soil that have occurred during the course of 60 years, what relation once existed has become less and less distinct. The prime object of the last settlement was to remove glaring inequalities rather than to afford an increase in the Government revenue; in fact in the Kotdesh estate the final result was to lower the revenue from Rs. 99,376 to Rs. 78,935. Much was no doubt done towards bringing some degree of order into the rates of rent, but much was of necessity left undone, whilst a new and very important inequality was introduced by the creation of a large class entitled to hold at fixed privileged rents for the term of the settlement only. The remarkable rise in prices that has occurred during the term of the settlement would under sections 30 and 32 of the Tenancy Act justify in the majority of cases an enhancement of these fixed rents far beyond that which it would be just or politic to make. Whilst retaining, therefore, the rise in prices as the main ground of enhancement, a fair and equitable limit must be sought outside this phenomenon, and unless in fixing this limit careful consideration be given to the relation between the existing rent and the value of the land, the assessment cannot fail to operate harshly and unjustly.

Outline of the Procedure.

Outline of the settlement procedure.

62. The following are the different stages of the proposed procedure:—

- (1) Preparation of the soil map.
- (2) Entry of class of soil in the records.
- (3) Determination of prevailing rates for the village.
- (4) Determination of guiding rates for the group of villages.
- (5) Preparation of a comparative rental statement contrasting for each cultivator his existing rental according to the khatian with the rental of his lands at prevailing and guiding rates.
- (6) Preparation of assessment sheets illustrating the history and present condition of the village.
- (7) Determination of fair rents with the assistance of the comparative rental statement and the assessment sheets.

The Soil Map.

63. The soil map is the basis of the whole assessment, for with its help both classes of

Importance of the soil map; original instructions and subsequent modifications.

soil and rates are determined. It is the most convenient and trustworthy form in which the evidence of landlords and tenants can be taken

on these two all-important factors in the determination of fair rents under the Tenancy Act. The orders of the late Settlement Officer, dated the 9th September 1891, contain the first instructions on the subject. The system as originally introduced was found not to be altogether suitable to the peculiarities of the country; and important modifications were made under the orders of the Director of Land Records and Agriculture, dated the 9th March 1892- (see pages 6 and 7 of Inspection Report). The system described in these instructions is substantially that which is now in use. The chief modifications that have subsequently been introduced are (1) the greater prominence given to the main groups of paddy crops as affording indications of the relative value of soils, and (2) the recording in the field of the class of soil, and various other particulars. In the system described by the Director, the first division is made according to rates; in the present system the first division is into blocks of one crop group, which, when necessary, are subdivided into blocks paying different rates

64. A preliminary map is made by a specially trained kanungo, who divides the village

Preliminary work of the soil map kanungo.

The kanungo here referred to is not a collectorate kanungo, but a field muharrir specially trained by the Assistant Settlement Officer to make draft soil maps. The name has been adopted as being generally applied by the villagers to a superior class of local agency.

W. M

his own judgment in cases of the obvious misstatements that are sometimes made. The kanungo records for each block the existing pahi rate, if any such rate exists; if not, he records the last settlement rate. If more than one pahi rate exists in one crop block (which is usually the case when the block contains lands of different degrees of fertility), he is directed to subdivide the block according to the several rates. At the time the kanungo performs this preliminary work, the landlord prepares a statement of the rates and crop groups recorded for each block. In this way the whole village has ample opportunity of understanding the block division made by the kanungo, and of urging before the assessing officer any objections they have to make. Of this opportunity they have constantly availed themselves.

65. On a day previously notified the assessing officer visits the village, and in the

Subsequent work of the assessing officer. Importance of the assistance derived from makadams and other landlords.

presence and with the assistance of landlords and tenants, completes the soil map. In villages in which the landlords are intelligent and honest, I have throughout derived the greatest benefit

from their aid, when they are stupid, indifferent, or dishonest, the work is of course more difficult. On the whole, I have found the makadams take great interest in the soil mapping. The operation is one which they are perfectly well able to understand and appreciate, and they have frequently expressed their gratification at the facilities given to them for explaining the condition of their lands to the assessing officer. In one instance a makadam himself prepared a very creditable soil map, to explain to me his views on the characteristics of the village. I regret that I cannot say as much for the raiyats. Apart from a desire to get a "parcha" for their lands, their interest in the whole of the proceedings is as a rule of the slightest. Unless they are at enmity with the makadams, they are content to leave everything in the hands of the latter. The business of the assessing officer is to check the demarcating lines of the kanungo's blocks; to introduce, when necessary, new blocks; and to record in a note the following particulars for each block:—(1) the classes of soil, (2) a brief description of the block. (3) the block rate, (4) present pahi rates (5) last settlement rates, (5) remarks about peculiar rates, and the like. The first and fourth are the most important entries. For form of soil map note—See Appendix XVI, Table I.

66. In fixing the class of soil the evidence of both landlords and raiyats is taken with regard to the crops grown, the nature of the soil, the liability to drought and inundation, and the many factors which in the complicated villages of Kotdesh (and of the greater part of the Puri district) are factors determining the relative values of different lands. Reviewing the information thus obtained, and guided by his own judgment and experience, the assessing officer decides on the particular class of soil to which the block belongs. The whole proceeding is of the nature of a local enquiry in which, from evidence taken on the spot and a personal inspection, a finding is come to on the matter in issue. The main advantages that may be claimed for the system are (1) the publicity of the proceeding; (2) the special opportunity afforded to landlords and tenants to understand what is being done, and urge their objections before the assessing officer; and (3) the fact that the question is

Is evidence recorded in the field? or only the purport of the views of landlord and tenant noted? The former course would be some provision against litigation,

H. C.

finally decided on the spot, in the presence of the parties, and by the assessing officer personally. No evidence taken in court could have the same value as this thorough local investigation of the assessing officer. It has been suggested that in Orissa the nature of the crop grown is the sole factor determining the class of soil, and therefore that the mere entry in the khasra by the survey amin of the particular crop grown is sufficient, without any soil map, to decide the question of the class of soil to which the plot belongs. Admitting for the sake of argument that the amin would be likely to enter correctly the species of crop, I do not think that this position could be maintained. In one of two different plots producing the same crop, the produce may here as elsewhere be hazardous and scanty, whilst in the other it may be comparatively certain and rich. The two plots would not belong to the same class of soil. To take the very common instance of *champa* a description of winter paddy. In any village there may be found a block of this species of rice consisting of rich soil near the village site, producing habitually a fine and abundant crop, and paying a rent of Rs. 3-4 an acre; this would be included in sarad 1st. Again in another part of the same village there may be another block grown with the same paddy, very liable to inundation, surrounded by waste land, and paying a rent of only Re. 1-6; this would be included in sarad 3rd. It is quite true that for winter rice (though not for biali) the nature of the crop grown is a most important factor in the determination of the class of soil, and that the species occurring on the higher levels are as a rule (with important exceptions) inferior to those grown on lower lands. This fact however, though of the greatest practical use, is far from sufficient to warrant the deduction that the class of soil can be determined immediately from the crop; without regard to any other consideration,

67. In column 6 of the soil map note are entered the present pahi rate or rates prevailing in the block. The rates are entered at the same time as the class of soil, according to the statements of the landlord, in the presence of as many raiyats as can be induced to attend. The rates having already been entered by the kanungo in the soil map tracing, the assessing officer asks the landlord whether the entry for the block under inspection is correct. If the landlord is satisfied, the kanungo's entry is reproduced in the soil note; if doubts arise as to its correctness, papers are, if necessary, referred to and the rate changed. The assessing officer makes special enquiries in cases where the recorded rate appears irregular, or improbable in view of the class of soil and general village rates. Here again the original entry on the spot, and the subsequent revision on the spot are the best means for securing reliable evidence on the important question of rates. In pagrana Kotdesh I can affirm with confidence that nothing less than a careful block by block enquiry by the assessing officer would have elicited information on which reliance could be placed. When the system of soil maps was first introduced into Orissa, it was hoped that the raiyats would be able without difficulty to inform the assessing officer of the rates prevailing in each block of their mauza (see note of the late Settlement Officer alluded to above). Owing to the prevalence of the system of lump rents, this hope has proved illusory, and at an early stage of the proceedings it was found necessary to abandon in Kotdesh all attempts to procure statements of rates from the cultivating raiyats. The utmost that a raiyat of Kotdesh can say is that he pays an annual jama of so many rupees, and that the area of his holding is so many *mans*. The pahi rates recorded in the soil note are therefore statements of landlords and not of tenants, and it is open to the tenants to object to them on this ground. Practically, the tendency has been almost universally to understate the rates; landlords have only in the exceptional cases shown a desire for an increase of rental; rather the constant cry has been for a light rental, and a light assessment. The assessment sheets prepared in office afford an excellent test of whether or not landlords have recorded rates higher than those actually prevailing, for by their assistance the average of prevailing rates can be compared with the average of existing pahi rates calculated from the attested khatians, as also the actual rental of each raiyat with his rental at prevailing rates. If on investigation it appears that the rates recorded are not in fact higher than those which must obtain to produce the khatian rentals, then I do not think that the raiyats will be entitled to object merely on the ground that they do not themselves know the rates. They have very rarely objected in the field. In some cases in which objections have been made, an agreement has subsequently been arrived at; in some cases I have had to abandon the rates as inaccurate; in a few others the matter remains for

investigation after the preparation of the assessment sheets. The subject is of the first importance, for, unless it be held that these landlords' rates can be used, I do not see how the provisions of section 31 of the Tenancy Act can be applied to the settlement proceedings nor indeed how any system of assessment can be introduced, based on the relative descriptions and advantages of the lands held by the different raiyats of the village.

68. In column 5 of the soil map note is entered the block rate which agrees with the entry in column 6, except when more than one rate exists in the block. In such cases the rate below which the majority of raiyats in the block do not pay, is taken as the block rate; for instance, if there be two rates equally or nearly equally prevalent, the lower rate is taken as the block rate, but if one rate is common and the other rare, the common rate is recorded.

Prevailing Rates.

69. By the prevailing rate for a particular class of soil in any village is meant that pahi or competition rate above which rates are paid by only a minority of pahi lands of the same class in the village. The definition has been enunciated in accordance with sections 30, clause (a), and 31, clause (a), of the Tenancy Act, and the note under the latter clause given on pages 81 and 82 of Messrs. Finucane and Rampini's second edition of the Act.

70. Prevailing rates are determined from the block rates entered in column 5 of the soil map note. In villages not of insignificant size, for which pahi rates have been obtained at the time of soil mapping, it is frequently the case that different rates obtain in different blocks belonging to the same class of soil. To apply the provisions of section 30, clause (a) it is necessary to determine which of these block rates may be regarded as the prevailing rate for the particular class of soil. The following rule of practice has been formulated to correspond to the definition given above:—Arrange the rates corresponding to a particular class of soil in order of descending magnitude; against each, write the pahi area over which the rate obtains. By trial, find the area highest on the scale, the sum of which, with the sum of all areas lower on the scale, is greater than the sum of all areas higher on the scale. The rate opposite this area is the prevailing rate for the particular class of soil. Areas have been taken in preference to number of holdings, on the ground that it is inconsistent with the spirit of the law that a small number of large holdings should be liable to enhancement to the rates paid by a larger number of small holdings whose total area may be inconsiderable compared with that of the lower rated lands. Only pahi lands have been included in the definition, as it would not be reasonable to regard in applying the provisions of section 30 (a) rates fixed 60 years ago, often under different soil conditions, and on the express understanding that they should now be liable to enhancement.

71. Where pahi rates have not been obtained at the time of the preparation of the soil map, it is of course impossible to deduce prevailing rates by the application of the above rule. Causes of the failure to obtain prevailing rates in certain villages of the group under report. Out of the 24 villages included in this report, pahi rates have been recorded for 16 villages containing 730 holdings wholly or chiefly pahi; while for 8 villages with a total number of 424 such holdings, pahi rates have been obtained for few or no block. More than half of the 424 raiyats hold their lands in mauza Haripur. In this mauza as well as in mauza Samraisasan, Beleswar and Boupada, the reason for the failure to obtain pahi rates lies in the comparatively small pahi area and the unwillingness of the makadams, who are large holders of nij-jote and nij-chas lands. In Padampur the raiyati lands are chiefly, and in Ramchandrapur Patna wholly, held under thani and other similar tenures. In the revenue-paying tahsil alahida of lakhiraj mauza Baliassan there is only one pahi raiyat. In lakhiraj mauza Bhanpur, pahi rates have been obtained for one tahsil alahida, in another is only one such raiyat, and the third belongs to mauza Beleswar. For further particulars see the village notes included in Appendix VI.

72. In the sole case of mauza Bhuan has the average of prevailing rates proved substantially higher than the average pahi rate by khatian rentals. The application of the test provided by the assessment sheets has in this case proved that the rates given by the makadams were higher than those actually paid. They have accordingly only been used to indicate the relative values placed on different classes of land in the village, and no raiyat has been enhanced whose present rental exceeds two-thirds of the rental of his lands at the nominal prevailing rates. In the village note the reason why this proportion has been taken is explained, and the matter is discussed in detail.

Uses of the prevailing rates.

73. The uses of the prevailing rates are two-fold—

(1) To furnish under section 30, clause (a), of the Tenancy Act a limit of enhancement in cases where such prevailing rates are below the average for the group of villages; where they are above this average, a lesser enhancement is imposed, the nature of which will shortly be explained.

(2) To furnish data for the calculation of guiding rates.

Guiding Rates.

74. By the guiding rate for a particular class of soil in a group of villages is meant the average of the prevailing rates for that class of soil in the different villages comprising the group. In determining this average, account is taken of the pahi area over which each prevailing rates obtains, and the guiding rate is calculated by dividing the sum of the products of the rates into the areas, by the sum of the areas. Appendix IV, in which are shown both prevailing and guiding rates illustrates the method of calculation.

75. The grouping of villages is determined in the following manner :—The pargana is divided into tracts, according to main physical characteristics, and each tract is subdivided into groups of about 20 villages, in the manner that may be found most convenient. In Kotdesh there are four such main tracts ; those described in my former note as northern, central and southern, and a smaller tract lying to the east of the river Kusbadra, which differs materially from any of these. The 24 villages which form the subject matter of the present report have been formed into a single group of the central tract.

Uses of the guiding rates. 76. The uses of the guiding rates are three-fold—

(1) To operate as a check on enhancements according to prevailing rates in cases where such rates are above the average for the group. Irregularity even of pahi rates may be regarded as the most characteristic feature in the Kotdesh rent system. The last settlement rates varied remarkably from village, to village, whilst the enhancements that have taken place since, have been affected far more by the characters and circumstances of landlords and tenants than the relation that originally existed between the capabilities of the soil and the rates imposed. A rule of enhancement that made no allowance for these facts would be inequitable. Accordingly, the general rule has been framed that in cases where the rental by guiding rates is less than the rental by prevailing rates, enhancements shall not be made beyond the former limit. As the rule operates only in favour of the raiyats, no objection can be taken to it by them, on the ground that section 30 (a) of the Tenancy Act does not permit of the consideration of rates outside the village under assessment.

(2) To operate as a check in the enhancement of rents of thani and other fixed rent raiyats made on the ground of the rise in prices. It has been stated above that section 30, clause (3), and section 32 of the Tenancy Act would justify an enhancement of fixed thani rents on the ground of the rise in prices beyond that which it would in the majority of cases be just or politic to make, and that some intelligent test must be applied to ensure that enhancements made on this ground are not excessive. An excellent check is furnished by the rule that the rent of no thani raiyat shall be enhanced beyond the rental of his lands at guiding rates. Thani raiyats, who at the last settlement were assessed at rates considerably above the market rates, will have no cause for complaint if instead of being enhanced to the full limit justifiable on the ground of the rise in prices they are in no case called on to pay more than the average market rates of the pahi raiyats of the group to which the village belongs.

(3) To operate as a check on the enhancement of rents on the ground of the rise in prices in cases in which the provisions of section 30, clause (a), and section 31 cannot be applied owing to the absence of prevailing rates. I have explained above the circumstances under which for eight mauzas of the group few or no prevailing rates have been obtained. Similar instances occur all over the pargana. The fact that there are few pahi raiyats in the village, or that the makadams being large holders of nij-jote and nij-chas lands, are unwilling to give pahi rates, are not valid grounds for leaving the rents of the village unenhanced in cases in which "the assets are much below the average of the fair assets obtainable at average rates" (page 6 of the Inspection Report of the Director of Land Records and Agriculture for March, 1892). Accordingly, section 30, clause (a), and section 31 of the Tenancy Act, not being applicable, enhancements are made, when necessary, under section 30, clause (b) and section 32, on the ground of the rise in prices. As in the case of thani raiyats, the enhancements justifiable on this ground would in many cases be excessive. A rule has therefore been framed to the effect that no rents shall be enhanced on the ground of the rise in prices in the absence of prevailing rates above the limits imposed by the guiding rates.

However equitable all this is in theory, do the grounds on which the conclusions rests, exist in a form to be utilised in a Civil Court ? Can the Settlement Officer prove each step of his argument from the evidence of witnesses whose names have been preserved in the record ?

H. C.

under assessment are never taken into consideration in a manner that might be construed as inconsistent with the provisions of section 30, clause (a).

77. For the sake of brevity the expressions "prevailing rent" and "guiding rent" of a raiyat will be used in future to denote his rental calculated at prevailing and guiding rates respectively.

Ascertained Rates.

78. The ascertained rate for a particular class of soil in any village is the average of the rates paid by all pahi holdings comprised solely of that class of soil. The rate for each holding is determined by dividing the rental by the area. In view of the note to section 31 (a) of the Tenancy Act in Messrs. Finucane and Rampini's edition, I think that a mistake has been made in taking the average of the rates, and that the definition should be "that rate below which the majority of lands included in holdings comprised solely of the particular class of soil do not pay."

Definition.

Special advantage of the ascertained rate.
Grounds that have led to its abandonment.

79. The great advantage that can be claimed for the ascertained rate is that it is based upon data in no way open to objection or doubt, namely, the rentals and areas recorded in the attested khatians. This advantage is, however, more than counterbalanced by the fact that the data are insufficient to allow of the rate being treated as a prevailing rate within the meaning of section 30, clause (a) of the Tenancy Act, or apart from the legal question to yield reasonable results. Furthermore, as the holdings from the nature of the case belong as a rule to non-resident raiyats, they frequently yield higher rates than those paid by the majority of raiyats in the village. These objections appear insuperable, and I propose to abandon altogether the use of the ascertained rate. The rate first appears in a proposed form for soil block dissection, given on page 15 of the Inspection Report of the Director of Land Records and Agriculture, for August and September, 1892. The insufficiency of the data is illustrated by Appendix V. From this statement it will be seen that only 37.3 per cent. of the pahi holdings furnish the required data, and that the area these holdings is only 17.42 per cent. of the total pahi area.

Limits of enhancement other than those imposed by prevailing and guiding rates.

Enumeration of the four cases in which enhancements are not made to full guiding or prevailing rates.

I think that this is a question on which district officers should be consulted; they know the economic state of the people, or have means of ascertaining it.

H. C.

It is a feature, and I think a regrettable feature, of this settlement, that the Collector's local experience goes for nothing.

H. C.

Maximum limit of enhancement on the ground of the rise in prices.

The effect of a rise of 100 per cent. would, I should suppose, be disastrous to this class; this is a matter on which Collectors should certainly be consulted, Old Collectors who have served long in Orissa, like Messrs. Cornish and Stevenson, are for ever harping on the poverty of the people; they are entitled to be heard.

H. C.

82. It will be necessary to enter with some detail into the reason that has led to this proposal. In Appendix XV is given a statement illustrating the variations in the prices of paddy from the date of the last settlement to the year 1892. The figures have been obtained from eight sources of information. Of these, the first five are the statements obtained by Mr. Walsh from the mahants of the principal mathas of the Puri district. The figures are reproduced from Mr. Walsh's note on pargana Rahang. In the 6th line of the table are given figures taken from a statement filed by Nityananda Mahanti, the principal makadam and mahajan of Kotdesh.

This is all very well theoretically, but to suddenly double a man's rent seems a harsh step; settlement zeal requires, I think, to be tempered by the opinion of experts unconnected with the settlement, such as the Collectors and their staff. It is alleged that owing to the system of fallows having fallen into disuse owing to the extension of cultivation, the produce per acre has decreased. This seems to be a point that has not been considered. My authority for this is Chowdhry Kurtibas Das. The matter is one that deserves consideration.

H. C.

His figures for the periods 1843 to 1853 and 1854 to 1859 are averages. The figures in the 7th and 8th lines refer to recent years only those in the 7th line have been obtained from Chowdhry Kurtibas Das, one of the chief landholders of the district, whose headquarters are situated in Kotdesh, whilst those in the 8th line were supplied by the pargana kanungo. There are great fluctuations from year to year, even in the figures for the same

80. The general use of prevailing and guiding rates having been explained, it is now necessary to consider the cases in which enhancements are not made to the full limits they impose. These cases are four in number.—

() Maximum limit of enhancement on the ground of rise in prices;

(2) Maximum limit of enhancement of raiyats, other than those holding at privileged rates, whose new rentals according to ordinary rules amount to more than Rs. 10.

(3) Maximum limit of enhancement of tenants holding at privileged rates.

(4) Special cases,

81. Case 1.—I propose that the rent of on raiyat who has held his lands at a fixed rent for the term of the settlement shall be enhanced more than 100 per cent. on the ground of the rise in prices, and that in applying the maximum limit to other raiyats, a reduction shall, when necessary, be made from this percentage proportionate to the rise in rates that has already taken place in the village under assessment.

year, given by the different authorities. Mr. Walsh points out that a reason for this is that the sale took place in different localities, another reason is no doubt that they were made at different seasons of the year. The general tendency of all the figures is the same. For the purpose of using them for the determination of an enhancement limit, I have recorded the average of the prices given by the different authorities for each year, and then contrasted the averages of different decennial periods. The general result is to show that prices current immediately after the introduction of the settlement, were much lower than those which now obtain : that about the year 1843 they suffered a further fall, and reached a remarkably low limit, from which they have steadily risen to their present high level. The interval is marked by two periods of scarcity. The first occurred immediately before the fall of prices of 1843, and the second is the great famine of 1866. This history corresponds closely to that which has been related to me in the many villages of the pargana in which I have examined landlords and tenants on the subject, with this exception, that the level of prices after the introduction of the settlement was usually given at a figure even lower than that afforded by the average calculated from the statement. The account of the history of prices in the Balasore district recently compiled by the Collector reveals a state of things very similar to that described above.

83. For the purpose of applying the rules of section 32 of the Tenancy Act, the most convenient period to contrast with the last 10 years will be that which immediately followed the introduction of the settlement. The average price of paddy for the 1st period is 219.3 seers of 80 tolahs to the rupee, and for the second period 65.6 seers. According to the calculation described in section 32, clause (b) a general enhancement of 156 per cent. is justifiable on these figures. I do not think that it would be advisable ever to push matters to the extreme limit permitted by the law, and therefore propose that enhancements on the ground of price be in no case allowed to exceed 100 per cent. This figure possesses the very great advantage of facility in calculation.

Application of the rule contained in section 32, clause (b), of the Tenancy Act.

It is to be considered whether this limit would entail disaster on a large class.

H. C.

The rate of increase possesses no advantage in this respect over an increase of 50 or 25 per cent.

H. C.

84. The limitation imposed by the guiding rate under the rules described above

Application of the guiding rate limit to enhancements made on the ground of the rise in prices.

With regard to these prevailing and guiding rates, I understand that they are based on the rent demand, and not on collections. It is, I believe, undeniable that zamindars everywhere do not collect anything like 100 per cent. of their demand: it is useless to assume that they do, and to assess them accordingly. The facts disclosed by estates taken under the Court of Wards prove this incontestably even in khas mahals where rents are studiously moderate, including remissions. I do not suppose that 90 per cent. is eventually collected. The amount assessed on zamindars make no allowance for necessary remissions.

H. C.

85. With regard to pahi raiyats, it is obvious that a deduction should be made from the maximum limit in cases in which rates have already risen during the term of the settlements.

Modification in the case of pahi raiyats.

The rule to meet this contingency is thus enunciated in paragraph 26 of the note of the Director of Land Records and Agriculture:—"The comparison may be made of rents recorded as payable by pahi tenants at the time of the last settlement and prices then obtaining, with rents recorded as now existing and prices now obtaining." The only case in which it has been necessary to lower the limit in accordance with this rule has occurred in tehsila-lhada Sultanagar of mauza Haripur. The average pahi rates have risen during the course of the settlement from Re. 1-4-1 to Re. 1-14-9, or nearly 50 per cent., and the limit of enhancement has therefore been fixed at 50 instead of 100 per cent. In Haripur itself pahi rates have already risen about 100 per cent., and no further enhancement has therefore been made on the ground of the rise in prices (see village note).

86. Case 2.—On page 14 of the note of the Director of Land Records and Agriculture

Maximum limit of enhancement in cases where new rentals under the ordinary rules amount to more than Rs. 10.

I agree. This is, I think, what the rule meant.

W. M

the rule is laid down that (for raiyats other than those holding at privileged rates) when the rent to be fixed at the present settlement is Rs. 10, or over, no increase shall exceed 100 per cent. without the express sanction of the Settlement Officer. I propose to some what modify this rule, and to make the maximum limit in such cases a 100 per cent. increase or Rs. 10, whichever is greater. The rule, as it now stands, does not word equitably in all cases. A simple instance will make this clear. A and B are two pahi raiyats, each paying a rent of Rs. 4. A's prevailing rent is Rs. 11, and B's prevailing rent is Rs. 9, then, according

to the original rule, the rent fixed for A would be Rs. 8, and for B Rs. 9; the raiyat with the better land would thus be assessed at the lower rate. The equitable course is to make A pay the full Rs. 10, and take only Rs. 9 from B. The rule is a protection against excessive enhancements. It has only been applied twice in the group of villages under report. A large majority of the new rentals are less than Rs. 10, and in cases where they are greater the old rent has, as a rule, been left unchanged or only slightly increased.

87. *Case 3.*—A modification similar to that proposed above has been made in the rule fixing the maximum limit of the rents of tenants^{Maximum enhancement in the case of privileged tenants.} paying at privileged rates. The rule as modified is that, when the rent to be fixed at the present settlement is Rs. 5, or over, the maximum limit of enhancement shall be a 200 per cent increase or Rs. 5, whichever is greater. The limit is here lowered from Rs. 10 to Rs. 5, because the holdings are exceedingly small, and raised from 100 per cent. to 200 per cent. because they pay at exceptionally low rates. The general rules have worked somewhat harshly in the case of these privileged tenants, and I propose to modify them by applying the 200 per cent. limit rule, irrespective of the amount of the new rental. The matter will be fully discussed later on in treating of the rents of this class of tenants.

88. *Case 4.*—The general rules should not be worked blindly, and some discretion should, I think, be allowed to the assessing officer to make modifications in order to avoid hardship in individual cases. In this group of villages it has been necessary to make very few modifications of this description. The special case of mauza Bhuan has already been commented on in discussing prevailing rates. Only three or other instances have arisen. In Ghur Padampur and Samraisasan the 100 per cent. increase limit has been applied to the enhancement of all nij-jote and nij-chas rents, and in the former of those two villages, half the guiding rent has been taken in assessing rent-free holdings, and estimating the assets of land paying a produce rent. The grounds on which these exceptions were made are detailed in the village notes. Again, in enhancing thani rents in Ramchandrapur on the ground of the rise in prices, the 100 per cent. increase limit has in each case been lowered, to allow for the destruction of portions of the holdings by erosion.

Rents now paid presumed not to be in excess of what they should be.

89. This is the only general principle of assessment that remains to be considered. The rule is laid down on page 13 of the note of the Director of Land Records and Agriculture:—"The assessing officer will start with the assumption that in ordinary cases the rent is not in excess of what it should be, except in special cases, e.g., where land has been covered by sand, the question of the reduction of rents need not be considered, except on application of the parties." It has not been necessary to reduce any rentals in the present group of villages. It will probably be necessary to do so (specially in the case of thani raiyats) in some mouzas of the pargana that have been injured by sand deposit, or in which lands have been eroded by the action of rivers.

The statement of comparative rentals and other assessment sheets.

90. In the statement of comparative rentals (assessment sheet V) the recorded rental of each tenant is contrasted with his prevailing rental (if any) and his guiding rental; the three are entered in adjacent vertical columns. On a comparison of the figures, the fair rent is determined according to the rules and entered in the fourth column.

91. The assessment sheets I to IV embody in a convenient form the fiscal history of the village, its present condition, and the result of the application of the assessment rules. By a study of them, the assessing officer is able to appreciate the special problems the village presents, the nature of the enhancements required, and the effect on all classes of persons of the changes he proposes to make. Their assistance in checking the accuracy of prevailing rates has already been noticed.

The forms, which are based on the abstract registers of the last settlement, have gone through a long series of alterations. Those who submitted for sanction (see Appendix XVI) were drawn up at a conference held in Cuttack on the 3rd and 6th September, 1892 (see pages 11 to 17 of the Inspection Note of the Director of Land Records and Agriculture), and have been modified as subsequent experience has demanded.

PART IV.—PRACTICAL APPLICATION OF THE ASSESSMENT'S PRINCIPLES

92. The way in which the rules are applied to the different classes of holdings and tenures will now be explained, and the results commented on.

Division of the subject

The various classes will be discussed in the following order :—

- (1) Pahi raiyats.
- 2) Thani raiyats,
- (3) Chandna raiyats.
- (4) Ordinary raiyats in general.
- (5) Non-occupancy raiyats of nij jote lands,
- (6) Under-raiyats.
- (7) Tenants holding at privileged rates and now liable to full assessment.
- (8) Kamil raiyats.
- (9) Tenants holding invalid rent-free lands,
- (10) Raiyats paying produce rents.
- (11) Village tenure-holders.
- (12) Proprietors.

It will then be necessary to consider separately—

- (1) Homestead lands.
- (2) Waste lands.
- (3) Orchards.
- (4) Fisheries.
- (5) General results and the effect on the Government revenue.

Pahi raiyats.

93. The following are the rules for fixing fair rents of holdings wholly or chiefly pahi deduced from the principles explained above :—
Rules for fixing fair rents of pahi holding.

- (1) In the absenc of special reasons to the contrary, the existing rent is assumed not to exceed the fair rent.
- (2) In villages for which prevailing rates exist, the fair rent is the existing rent, if the existing rent is greater than either the prevailling rent or the guiding rent ; if the existing rent is less than both the prevailing and guiding rents, then the feir rent is the prevailing or guiding rent, whichever is less.
- (3) But if the existing and prevailing rents are each less than half the guiding rent, then the fair rent is the prevailing rent, or the limit rent by application of the prices rules, whichever is greater. This rule is a slight modification of that given in paragraph 26 of the note of the Director of Land Records and Agriculture which runs as follows : "Where the existing rent and the rent calculated at the prevailing rates are both less than half of the rent calculated at the guiding rate, the assessing officer will proceed to assess a fair rent on the ground of prices, but will keep in view the guiding rate as a limit of enhancement." The rule proceeds on the hypothesis that the guiding rent is greater than twice the existing rent, whilst I have assumed throughout that no rent is to be more than doubled on the ground of the rise in prices ; it follows that the guiding limit need never be considered in enhancing rents under this rule, as the limit by application of the prices rules must; from the nature of the case, be less than the limit imposed by guiding rates.
- (4) In villages for which there are no prevailing rates. the existing rent is the fair rent, if it be greater than the guiding rent. But if the existing rent be less than the guiding rent, the fair rent is the guiding rent or the limit rent by application of the prices rules, whichever is less. If however, pahi rates have risen in the village 100 per cent. during the term of the settlement then the existing rent remains the fair rent.
- (5) When the rental according to rule (2) would be greater than Rs. 10, the maximum limit of enhancement is an increase of 100 per cent or Rs. 10, whenever is greater.

In enunciating the rules the words "wholly or chiefly pahi" are used. In many cases raiyats holding both thani and pahi plots have given a lump jama for the whole of their lands of both sorts. In such cases holdings chiefly pahi are treated according to the pahi rules, and holdings chiefly thani according to the thani rules (see paragraph 27 of the note of the Director of Land Records and Agriculture).

94. The fair rents fixed in accordance with the above rules are illustrated by Appendix VIII, Table 1. Out of 1,154 holdings, 287 or 24.9 per cent. have been enhanced; the total enhancement amounts to Rs. 203 on Rs. 3,052 or 6.65 per cent. The only villages in which the rise is at all considerable are the low rated mauzas of Somraisasan and Ghur Padampur, where rents have not risen during the term of the settlement, and are now enhanced on the grounds of the rise in prices (see village notes). The application of the guiding limit has, in the majority of cases, prevented enhancement to full prevailing rates. Whilst 102 raiyats have been enhanced to guiding as less than prevailing rents, only 63 have been raised to full prevailing rents. The rents of no holdings have been enhanced above prevailing rates. The seven irregular cases entered in column 12 of the table have already been discussed. The average pahi rate per acre at the last settlement was Rs. 110-8, the average existing rate per acre of the holdings shown in Appendix VIII, Table 1, is Rs. 2-4-3, whilst the average new rate for these holdings is Rs. 2-5-6; pahi rates have therefore risen during the term of the settlement by annas 5-9 in the rupee, the present enhancement is anna 1 per rupee, and the increase of the new over the last settlement rate is annas 7-1 per rupee.

Thani and other fixed rent raiyats

Rules for fixing fair rents of thani holdings. 95. The following are the rules for the determination of fair rents for holdings wholly or chiefly thani :—

- (1) In the absence of special reasons to the contrary, the existing rent is assumed no to exceed the fair rent.
- (2) In villages in which prevailing rates exist, the existing rent is the fair rent, if it is greater than the guiding rent. If the existing rent is less than the guiding rent, then the fair rent is the guiding rent or twice the existing rent, whichever is less subject to this exception, that if the prevailing rent is greater than twice the existing rent, but less than the guiding rent, then the fair rent is the prevailing rent. The meaning of this exception is that the 100 per cent. increase limit must be applied when the enhancement is made on the ground of the rise in prices, but need not be regarded when the rise is to prevailing rates.
- (3) In cases coming under the above exception, the 5th pahi rule applies.
- (4) In village in which there are no prevailing rate; the fair rent is the existing rent, if the latter is greater than the guiding rent; but if the existing rent is less than the guiding rent, then the fair rent is the guiding rent or twice the existing rent, whichever is less.

96. The enhancement of rents of holdings wholly or chiefly thani are shown in Appendix VIII, Table 2. They are rather more considerable than in the case of pahi holdings, a circumstance that is only reasonable, considering that they have not been liable to change during the term of the settlement, and that their present level is lower than the pahi average. 64.9 per cent. of the holdings have been enhanced: the total enhancement is Rs. 381 on Rs. 1,566 or 24.3 per cent. Mauza Ghur Padampur is responsible for Rs. 137 out of the total enhancement. The average existing rate per acre is Re. 1-9-1, and the average rate per acre of the rents now fixed is Re. 1-15-3, the enhancement per rupee is therefore annas 3-11.

Chandna raiyats.

97. The rents of chandna holdings, which are chiefly gharbari, have not been enhanced (see note on the assessment of homestead lands). Rules in the case of chandna holdings. In rare cases cultivated land is included in chandna holding; such instances are treated under the rules for thani raiyats. There are 108 chandna holdings: of these the rents of 105 are left unenhanced, one is raised to the prevailing rent, and two to guiding as less than prevailing rents.

Ordinary raiyats in general

98. At the last settlement the total area of pahi, thani and chandna holdings was 2,411 acres, and the total rental Rs. 4,125. The average rate per acre was therefore Re. 1-11-4. Changes in average rates of ordinary raiyati holdings. According to the present survey and record-of-rights, the total area of cash-paying holdings of these descriptions is 2,311 acres, and the total rental Rs. 4,709: the average rate per acre is therefore Rs. 2-0-7. The total of provisional fair rentals is Rs. 5,295, and the new average rate is therefore Rs. 2-4-8. The increase per acre during the term of the settlement is annas 5-3 on Re. 1-11-4 or annas 3-1 per rupee; the present enhancement per acre is annas 4-1 on Rs. 2-0-7 or annas 2 per rupee, and the increase per acre of the new over the last settlement rate is annas 9-4 on Re. 1-11-4 or annas 5-5 per rupee. The total and percentage increase of the existing raiyati rental over the last settlement raiyati rental, and of the proposed rental over both existing and last settlement rentals, is shown in Appendix VI, Table 1.

99. The average rate per acre of the existing rents of the holdings wholly or chiefly pahi shown in Appendix VIII, Table 1, and of the holdings wholly or chiefly thani shown in Appendix VIII, Table 2, are respectively Rs. 2-4-3 and Re. 1-9-1. Assuming the guiding rates to represent the relative values of the different classes of soils, lands in the possession of thani raiyats are on the whole 1'10 times as valuable as lands in the possession of pahi raiyats.

This might be taken as a set-off against the power of enhancement during the currency of the settlement to which the thani raiyats will be liable under the Tenancy Act.

Taking this into account, existing thani rates are on an average 1'59 times lower than existing pahi rates. Making a similar calculation for new rentals, it appears that those fixed for thani raiyats are still 1'36 times lower than those fixed for pahi raiyats. At the last settlement the average rate per acre for thani and other fixed rent raiyats was Re. 1-11-3, and for pahi raiyats Re. 1-10-8. The thani rate was thus 1'04 times higher than the pahi rate. The considerable relative rise of pahi rates is a most noteworthy incident. The figure 1'04 cannot be taken as representative of the condition of things throughout the pargana, owing to the irregularity introduced by the low rated mauza of Ghur Padampur. The ratio of last settlement thani to pahi rates will in most groups be higher than 1'04; according to Mr. Commissioner Mills, the general ratio of thani to pahi rates fixed at the last settlement, was that of 5 to 9.

Non-occupancy raiyats of nij-jote land.

100. The greater portion of the area held by non-occupancy raiyats of nij-jote land pays a produce rent. The rules for the enhancement of such holdings as pay a cash rent are exactly the same as those framed for pahi raiyats. A statement of enhancement is given in Appendix VIII, Table 3. In mauza Samraisan and Echapur the holdings are occupied as service tenures. Excepting these cases, out of 57 holding 33 are left unenhanced, and the total enhancement is from Rs. 59-1-3 to Rs. 85-5-9, or 44 per cent.

Under-raiyats.

Rules for fixing money rents of under raiyats.

101. The money rents of under-raiyats have been treated on the following principles :—

(1) Where the existing rent of the original raiyat has been maintained, the rents paid by his under-raiyats have not been changed.

(2) Where the rent of the original raiyat has been enhanced, the rent of the under-raiyat has been fixed at his existing rent or 25 per cent above the rent paid by the original raiyat for the land included in the under-raiyat's holding, whichever is greater. A 25 per cent. increase on the amount he himself pays is, under the provisions of section 48, clause (b) of the Tenancy Act, the maximum limit of rent recoverable by the landlord of an under-raiyat, otherwise than under a registered agreement. The maximum limit has been chosen, because it is found that the very large majority of under-raiyats do in fact pay more than 25 per cent. in excess of the rents paid by their landlords. In working at the rule, three cases have to be considered—(1) Where one raiyat cultivates the whole of the original raiyat's holding. In this case the new rent of the under-raiyat will be his existing rent, or the rent of his landlord increased by 25 per cent., whichever is greater. (2) Where several under-raiyats

The rents paid by under-raiyats being competition rent of the lowest grade, surely do not admit of enhancement.

cultivate the entire holding of the original raiyat. In this case the rents of the under-raiyats will be left unchanged, if the total of their existing rents amounts to 25 per cent, in excess of the rent paid by their landlord. If the total of their rents is less than this sum, then the fair rent of the original raiyat, increased by 25 per cent., is divided up in the proportions of the prevailing rents (or guiding rents in the absence of prevailing rents) of the several under-raiyats. The new rent of each under-raiyat is his existing rent, or the proportionate share of his landlord's increased rent corresponding to his prevailing (or guiding) rent, whichever is the greater. (3) Where the original raiyat himself cultivates a portion of his holding, and has leased the remainder to one or more under-raiyat. In this case the fair rent of the original raiyat, increased by 25 per cent., is divided up according to prevailing rents (or guiding rents in the absence of prevailing rents) into the rental corresponding to the land he himself holds, and the rental corresponding to the land leased by his under-raiyats. If the total of existing rents paid by the under-raiyats exceeds their proportionate share, calculated by the above rule, then the rent paid by cash is left unchanged. If not, the rent of each under-raiyat is fixed in accordance with rule 2. All three cases are of common occurrence. Exception might perhaps be taken to rules 2 and 3, on the ground that the original raiyat is entitled to an increase of rent from each under-raiyat now paying less than 25 per cent. in excess of his proportionate share of the original raiyat's fair rent, irrespective of the fact that the total rent paid by the under-raiyats exceeds by more than 25 per cent. the total fair rent to be paid by the original raiyat for the lands they lease. I do not, however, think that the original raiyat will have serious grounds for complaint, if the total rent of his under-raiyats be never fixed at less than 25 per cent. of

the rental he himself is to pay for the land they lease, whilst from a working point of view, it is desirable to have recourse as seldom as possible to the process of proportionate division which involves elaborate and therefore costly calculations. On the other hand, notwithstanding that under section 43, clause (b) of the Tenancy Act, the landlord of an under-raiyat

I think the general presumption that existing rents are fair, until the contrary is proved sufficiently covers the case of under raiyats

W. M

I do not see how you can prove the contrary, viz., that the under-raiyat who pays a competition rate, pays below the fair rent without a calculation of the amount and value of the produce. The competition rate being accepted as a maximum, the fair rents of superior interests might be deducted, but to work backwards to the compensation from the rents of superior interests, and to enhance the former, appears to me unsound.

H. C.

be reduced to the 25 per cent. excess limit. Such reductions would altogether revolutionize the relative position of raiyats and under-raiyats, and involve considerable hardship to the former class; this hardship would be left most severely by bajyafidars debarred from taking an ordinary rent from their under-raiyats, because they themselves pay a low rent.

102. The result of the application of the rules is shown in Appendix VIII, Table 9, Among 126 holdings the rents of 99 or 78·6 per cent. remain unchanged, whilst the total enhancement is from Rs. 136-10-0 $\frac{3}{4}$ to Rs. 159-12-4, or 16·93 per cent.

Result of application of the rules.

Tenants holding at privileged rates and now liable to full assessment.

103. The rules for the determination of the fair rents of the bajyafidars vary according as they have been recorded, as raiyats or tenure-holders. With two exceptions, the rules for the enhancement of the rents of such bajyafidars as are raiyats are the same as those applied to pahi holdings. The first exception regards rules 3 and 4. In working rule 4 (rule 3 has not been used) the 100 per cent. enhancement limit is not applied, or in other words the rent is, when the guiding rate requires it, raised above the limit imposed by the rules for enhancements, on the ground of the rise in prices. I am not sure that the law justifies this procedure. It appears, however, to be unreasonable that in village in which no prevailing rates exist, bajyafidars, who are liable to enhancement from a privileged to an ordinary rates, should be treated just in the same way as thani raiyats, whose rents were originally fixed above the market rates. Again in enhancements of Bajyafiti rentals be limited in the absence of prevailing rates to 100 per cent., their assessment will be much heavier in villages for which prevailing rates have been recorded, than in those where it has not been possible to obtain them—an arrangement which is obviously inequitable. The second exception refers to the maximum enhancement limit of rule 5. In the case of the bajyafidars, the limit is fixed at 200 instead of 100 per cent, whilst on the other hand it is applied in all cases in which the new rental would exceed Rs. 5 instead of Rs. 10. The grounds on which this modification of the general rule is based have already been explained in paragraph 87.

104. Bajyafidars who are tenure-holders may cultivate their lands themselves, or may lease them to raiyats, or both. The rules for bajyafidars who are raiyats apply without modifications to the rents of lands in the possession of tenure-holders or under-tenure-holders of this class. The rents to be paid to bajyafidars by their raiyats are fixed under the pahi rules. The rents to be paid by the bajyafidars to the superior holders for the lands which they have leased to these raiyats are fixed at the rentals they themselves are to receive, less 15 per cent. for profits and collection charges. The 200 per cent. enhancement limit is applied as before (see paragraph 28 of the notes of the Director of Land Records and Agriculture). Only three such cases exist in the present group of villages.

105. The fair rents fixed in accordance with the above rules are illustrated by Appendix VIII, Table 4. Out of 621 holdings, the rents of 23 are left unchanged, whilst the enhancement of the remainder is from Rs. 224 to Rs. 841, or 275 per cent. on the total existing rental. The enhancement is, I think, somewhat excessive, notwithstanding that, taking into account the fact that lands in the possession of bajyafidars are (according to guiding rates) on the whole 1·2 times as valuable as lands in the possession of pahi raiyats, the ratio of average bajyafiti to pahi rates is left at 1 to 1·44. Although nominally the rents of bajyafidars were at the last settlement fixed at half market rates, the Deputy Collectors received instructions to deal gently with this class of tenures: these instructions they appear to have interpreted in a spirit of the most lavish liberality, and in many cases the bajyafidars pay merely a trifling quit rent. The average rate per acre for the present group of villages amounted to annas 7-2, or little more than a quarter of the pahi or market rate.

Result of the application of the rules.

106. The holdings are so small that the application of the 200 per cent. limit rule has benefited only a small proportion of the bajyafidars; whilst 514 holdings have been raised to full guiding or prevailing rentals, in only 48 cases (excepting the special cases in Ghur Padampur) has the maximum enhancement limit been applied; I propose to relieve the bajyafidars by applying the limit irrespective of the amount of the new rental. It will then operate very generally, and be a sufficient safeguard against excessive enhancements. In Appendix VIII, Table 4A, are shown the nature and amount of fair rents fixed under the modified rule. In 147 cases only are the fair rents the full prevailing or guiding rentals; in the remaining 451 cases the 200 per cent. limit is applied. The total enhancement is from Rs. 224 to Rs. 614, or 174 per cent. The new average rate per acre amounts to Re-3-11. Making the same allowance as before for the relative value of lands in the possession of bajyafidars and pahi raiyats, the ratio of average bajyafiti to average

Proposed modification of the rules in favour of bajyafidars.

In view of the large increase of revenue obtained by these proposals, and of the great percentage of increase in the rents of the bajyafidars, I think this concession may will be granted.

W. M.

The increase appears excessive. I have seen in settlements that, however much a large increase may be theoretically justifiable, it cannot be and is not made where it entails hardship by a sudden contraction of a tenant's income enjoyed for many years.

H. C.

It may be low as compared with a pahi but high where a different status and standard of comfort exist.

H. C.

pahi rates is only $\frac{1}{1.97}$ or rather over one-half. The imposition of this very low assessment cannot be regarded as a harsh measure.

Kamil Raiyats.

107. The occupants of kamil holdings are treated under the rules framed for bajyafidars who are raiyats. The result of the application of the rules is shown in Appendix VIII, Table 5. Out of 76 holdings only 2 are left unenhanced, the 200 per cent. increase limit is applied in 7 cases. The total enhancement is from Rs. 67-14-6 to Rs. 136-2-6, or approximately 100 per cent. The average rate per acre of the new rental is Re. 1-13, that is, annas 9-6 less than the pahi rate. Kamil raiyats were nominally assessed at full rates at the last settlement; in reality they were treated on very liberal terms, their average rate per acre being about Re. 1 against the pahi rate of Re. 1-10-8. They have no right whatever to hold at privileged rates, and the present enhancement is not excessive or harsh. I do not therefore propose that the modification of the rules suggested in the case of bajyafidars should be extended to kamil raiyats.

Lands now held rent or revenue-free.

108. Lands held rent or revenue-free consist of—
Nature of the lands held rent or revenue-free.

- (1) Resumed and excess revenue-free lands, 20 23 acres,
- (2) Resumed and excess jagirs, 72.21 acres.
- (3) Resumed minah, 1.30 acres.
- (4) Invalid rent-free lands, 24.88 acres.

Rules for their assessment.

109. The following are the rules for their assessment:—

(1) In villages in which there are prevailing rates, the fair rent is the prevailing rent or the guiding rent, whichever is less.

(2) In villages in which there are no prevailing rents, the fair rent is the guiding rent.

The assessment is illustrated by Appendix VIII, Table 6. The total area of the rent and revenue-free lands is 119.12 acres, the total rent is Rs. 204-7-9. The average rate per acre is thus Re. 1-11-5 or annas 11-1 below the pahi rate. The special cases shown in column 6 of the table have already been commented on.

110. A special point to note is that the total rental assessed on the holdings of 38

Chaukidars and patwaris.

chaukidars and one patwaris is Rs. 117-12-8 or 1.3 per cent. of the entire new rental.

Produce rents.

111. On the hypothesis that an officer settling fair rents under section 104, clause (2) of the Tenancy Act cannot commute a produce

Rules for estimating the assets of lands paying a produce rent

to a money rent without an application under section 40, it is assumed that, when the existing rent is a produce rent, the fair rent settled will be a produce rent. In order to assess the rent or revenue payable by the landlord collecting the produce rent, the assets of the land have been estimated under the rules enunciated above for rent and revenue-free holdings. The result is shown in Appendix VIII, Table 7. The total area paying a produced rent

The sanja rents if converted at current prices, would be in the large majority of cases well above the prevailing rents. In these circumstances it is proposed, in the absence of any application by the parties to assume that the existing rent is a fair rent.

W. M.

is 85.70 acres; for 81.81 acres the rent is *dhulibhag* (half the produce of grain and straw). For the remainder the rent is *sanja* (a fixed number of measures of grain; in this case 3 *bharans* 14 *gounies* at $3\frac{1}{4}$ seers per *gouni*). The total estima-

ted rental is Rs. 180-6-8. The average rate per acre is Rs. 2-1-6, that is, annas 5 less than the average *pahi* rate.

Village tenure-holders.

Questions to be considered with regard to village tenure-holders.

112. There are three points to be specially considered with reference to the *makadams* and other village tenure-holders :—

- (1) The rental of the lands in their possession.
- (2) Their share of the gross assets.
- (3) The effect of the assessment of rent and revenue on their income.

Assessment of lands in the possession of tenure-holders.

113. Village tenure-holders pay no separate rent for their *nij-jote* and *nij-chas* lands, but merely a rent fixed for the term of the settlement for the entire village over which their rights extend. It is, however, necessary to determine the rental that might equitably be imposed on these lands for the purposes of the calculation of the total village assets [see section 7, clause (4) of the Tenancy Act]. At the last settlement *nij-jote* lands were assessed at *pahi* or market rates, in the present group of villages the average tenure-holder's *nij-jote* rate per acre was Re. 1-14-0 as against the average *pahi* rate of Re. 1-10-8.

The assets of lands in the possession of village tenure-holders have now been calculated on the rules applied to *pahi raiyats* with certain modifications necessitated by the different condition of the tenures. The following are the modified rules :—

(1) It is assumed, in the absence of reasons to the contrary, that the rents recorded in the *khatians* are not in excess of fair and equitable rents.

(2) In villages for which prevailing rates exist, the fair rent is the existing rent, if the existing rent is greater than either the prevailing rent or the guiding rent; if the existing rent is less than both prevailing and guiding rents, then the fair rent is the prevailing rent or the guiding rent, whichever is less.

(3) But if the existing and prevailing rents are each less than half the guiding rent, then the existing rent is the guiding rent.

(4) In villages for which there are no prevailing rates, the fair rent is the existing rent or the guiding rent, whichever is greater.

(5) In the case of tenures principally consisting of *nij-jote* and *nij-chas* lands, the 100 per cent. increase limit is to be applied in the same manner as it is applied to *pahi* holdings, when the new rental would exceed Rs. 10.

These five rules correspond to the five rules enunciated for *pahi raiyats*. The first two have been left unaltered. A modification is made in the fourth, which will extend to the third in the rare cases in which it may be necessary to apply it. In using the two rules, the 100 per cent. increase limit imposed by the rule for enhancement on the ground of prices is disregarded. The prices rules are not applied to the rents of tenure-holders and there is therefore no objection to raising their rents to the full guiding limit, unless this would involve excessive enhancements. Instances occur in which this is the case, and where it is, therefore, desirable that enhancements should not exceed 100 per cent. In two villages now paying at remarkably low rates (*Samraisasan* and *Ghur padampur*) I have adopted this plan (see village notes). The guide for the assessing officer in such cases must be the consideration whether enhancements to guiding rents without the application of the 100 per cent. limit would result in an increase of rent which the tenure-holders might find it difficult to pay (as in *Samraisasan*), or whether the full enhancement would raise the *nij-jote* and *nij-chas* rents out of due proportion to those paid by the *raiya*ts of the village (as in *Ghur Padampur*). Rule 5 for *pahi raiyats* has been framed to prevent the hardship of excessive enhancements in the case of considerable holdings now paying at low rates. A similar provision embodied in rule 5 as enunciated above, protects tenures which consist principally of *nij-jote* and *nij-chas* lands. The rule does not specify how the application of the limit is to be made, whether a lump sum is to be deducted from the total assets, or whether individual *nij-jote* rentals are to be lowered, so as to prevent the total enhancement from exceeding 100 per cent. The latter course should, I think, be adopted. In the revenue-paying *tahsil alahida* of *lakhiraj mauza Balihasan*, the rent-paying area, which consists only of 6.72 acres, is almost entirely *nij-chas*. The existing rentals are very low, less than half the guiding rentals; the enhancement in the case of each tenure-holder has been limited to 100 per cent.

114. The result of the application of these assessment rules is embodied in Appendix VIII, Table 8, and Appendix VI, Table I. In these statements are included lands in the possession of both tenure-holders and proprietors, and accordingly the two classes will now be considered together. The rules are the same in either case. The average rate per acre of the rents recorded in the nij-jote and nij-chas khatians is Re. 1-7-10, that is, annas 3-2 below the last settlement average of Re. 1-11-0. The average rate per acre of the rents now fixed is Re. 1-14-8, that is, annas 6-10 greater than the average rate by khatian rentals, but only annas 3-8 greater than the last settlement average. Taking guiding rates to represent the relative values of different classes of soils, lands in the possession of tenure-holders and proprietors are on the whole somewhat inferior to the lands constituting pahi holdings, their relative values being as 10 to 11. A main reason for this is the considerable quantity of orchard land (assessed at the guiding rate for the lowest class of soil) included in the nij-chas khatians. Allowing for this circumstance, the average rate per acre of the rent fixed on lands in the possession of tenure-holders and proprietors is still only $\frac{11}{12}$ of the average rate per acre of new pahirentals. It must furthermore be borne in mind that proprietors and tenure-holders are not called on to pay the full rental thus assessed, but only the remainder, after deducting the full malikama and collection expenses allowed on raiyati lands.

Share of the assets.

115. The new gross assets of the village consist of the total of the fair rents fixed for tenants of all degrees paying to the zamindar in hastabud villages and to the makadams or other similar persons in tenure-holders' villages, the estimated assets of lands either paying produce rents or held as invalid rent-free tenures, and the rental of nij-jote and nij-chas lands in the possession of the tenure-holders. This total is divided in certain proportions between the tenure holders, the proprietor, and Government. No distinction is made between the proportionate division of the assets of ordinary raiyati lands and of those of bajyafiti, tanki and kharida tenures. The reasons for the introduction of this modification on the last settlement procedure have been fully discussed in Part II of the report.

116. The percentages of the assets granted to different descriptions of village tenure holders at the last settlement have been retained under consideration are makadams, sarbarahkars, and awal and doym kharidadars; they respectively received at the last settlement 20, 15, 30 and 20 per cent. of the gross assets (see Appendix XII). A statement comparing the division of new and last settlement assets between Government, proprietors and tenure-holders is given for all mauzas and tahsil alahidas in Appendix XIII. The share falling to the tenure-holders has increased from Rs. 911-14-14 to Rs. 1,437-8-6 $\frac{3}{4}$, that is, by 57.6 per cent.

Effect on tenure-holders' incomes.

117. There remains to be considered the question of how the application of the rules will affect the incomes of the village tenure-holders. The statements in Appendix XIV, Table 2, contrasts their present incomes with the incomes that will be left to them after the re-distribution of the assets and the incomes they received at the introduction of the current settlement. The statement has been drawn up for original mauzas only, as little is to be gained by considering the cases of insignificant tahsil alahidas.

A few words are required in explanation of the columns of the table. The present assets in column 3 consist of the total cash rentals now received by the tenure-holders, together with the rentals fixed for lands paying produce rents, or held under invalid rent-free tenures, and the assets of the nij-jote nij-chas lands in their possession, all as now fixed by the assessing officer. The rent now paid by the tenure-holders entered in column 4 is the rent fixed at the last settlement. The new assets entered in column 6 are the total assets of the village (apart from proprietors' lands or shares) as now fixed by the assessing officer. The rent to be paid by tenure-holders entered in column 7 consists of the new assets shown in column 6, less the tenure-holders' malikana.

118. An inspection of the statement will show that in many villages the tenure-holders will suffer a serious diminution of income. They have in this pargana enjoyed the lion's share of the unearned increment during the past 60 years and the chief burden of any increase in the Government revenue that is to be made must necessarily fall on them. A simple example will illustrate the matter. Suppose that the assets of a makadami village were fixed at the last settlement at Rs. 100, then the makadam's share was Rs. 20. Suppose also that he has raised the rental by Rs. 50 during the term of the settlement, then his income has risen to Rs. 70. After the readjustment of the division of the assets he will receive only Rs. 30. His income is diminished by Rs. 40 or 57 per cent. For the 19 villages for which figures are given in Appendix XIV, Table 2, the total present income is Rs. 2,156; this will now be diminished by Rs. 904 or 41.9 per cent. Only on

village shows a slight increase in the income of its tenure-holders. This is mauza Padampur in which the majority of lands are held by fixed rent raiyats holding at very low rates, which have now been raised. Mauza Haripur may be taken as a typical instance of a village in which the fall in income is very considerable. It is a Brahman Sasan mauza. The income of the tenure-holders is at present Rs. 357; it will now be diminished by Rs. 166, or 46 per cent. The total rent-paying area is 417 acres; the cultivated area has increased by 53 acres; for this the makadams now pay nothing. Pahi rates have during the course of the settlement been raised from Re. 1-10 to Rs. 3-14; the makadams have hitherto taken the whole of the enhanced rental, but will now receive only 20 per cent. The area in the possession of the makadams themselves has increased from 138 to 319 acres; for this large area comprising about three-quarters of the whole mauza, the makadams pay no more than they did at the beginning of the settlement; a moderate enhancement has now been made. As a set off against the above, by raising thani rents and resuming rent and revenue-free land, an enhancement of about Rs. 30 is now made on the total rentals; of this the makadams will receive only Rs. 6. The general increase of the new over the last settlement incomes is on the other hand very considerable. The total last settlement income for the villages shown in the appendix was Rs. 799; the total new income exceeds this by Rs. 453 or 56·7 per cent.

119. If it be considered that the decrease in the present incomes of the permanent tenure-holders is such as would materially lower their standard of comfort, the only solution of the problem that presents itself is that they should be allowed an increased share in the assets to be deducted from the Government revenue.

I accept this in modification of the Proposal lately submitted by me that the percentages of the assets should be distributed as at present, on the condition that the increase of revenue resulting from the application of the rules now laid down be as great in future cases as it has been found to be in these villages.

W.M.

Or his share might be increased at the expense of the zamindar who is shown below in paragraph 124 to have benefited. The Government share of 65 per cent. of gross assets should, I think, remain unchanged; however, the 35 per cent. is distributed between zamindars and middlemen.

H.C.

The effect of granting an increased share of 5 per cent. to the tenure-holders of the present group of villages would be to lower the average diminution of income from 41·9 to 27·1 per cent. The result of adopting this course on the Government revenue will be discussed later on. It would, however, be very dangerous to frame a fixed rule for changing the division of the assets on results obtained for only 24 mauzas situated in a single pargana and estate. In fact, the final decision of the question of the division of the assets might be deferred until fair rents have been fixed over an area large enough to allow a reliable forecast to be made of what the assets will be, and what will be the general result of the assessment on the incomes of proprietors and tenure-holders.

Proprietors.

120. It has been stated above that, with the exception of the small tahsil alahida Raghupur in mauza Renchkilar, the whole area under report belongs to the two zamindars of the Kotdesh estate.

121. The assets of the nij-jote and nij-chas lands in the possession of the zamindars have been treated in exactly the same manner as those in the possession of village tenure-holders, and have already been discussed. Most of the zamindars' nij-jote is held by non-occupancy raiyats paying a cash or produce rent. The nij-jote area in their own possession is only 52·70 acres; the rent of which has been enhanced from Rs. 94 to Rs. 127. Their nij-chas lands consist almost entirely of orchards now assessed for the first time at the low rate of annas 8 an acre. A lump sum was, as a matter of grace, deducted from the khamar rent at the last settlement. I do not propose to repeat this favour, as the new settlement will greatly increase the zamindars' income.

122. In Appendix VI, Table 2 is given a statement of all rent-paying lands in the zamindars' hastabud villages and tahsil alahidas, and of the khamar lands he holds in tenure-holders' villages. The actual and percentage enhancements of the new over the existing and last settlement rentals are shown in this place.

123. The share of the gross assets received by the zamindars for each mauza and tahsil alahida in the portion of their estate included in the group of villages under report is shown in Appendix XIII. The share varies according to the nature of the tenure under which the mauza is held; the percentages fixed at the last settlement have been retained. They are as follows :—

					Per cent.
For hastabud mauza and khamar lands	...	...	...	...	35
„ Makadami mauzas	...	...	...	...	15
„ Maurasi sarbarhkari	...	...	...	...	20
„ Awal kharida	...	...	...	...	10
„ Doyem kharida	...	...	...	...	15

(see Appendix XII). The zamindar's share of the last settlement assets amounted to Rs. 1,124-12-9½; his share of the new asset will amount to Rs. 1,721-0-3½; the increase is 53 per cent.

124. Not only does the zamindars' share of the assets show a large increase over what they received at the last settlement but their actual income will be materially raised. As regards their hastabud and khamar lands the zamindars are in the same position as village tenure holders, and their incomes therefrom may or may not be increased or may even suffer a decrease, but it is less likely to suffer a decrease in their case than in that of the village tenure-holders, inasmuch as their share of the assets is greater. In the villages now under consideration the income from hastabud and khamar lands has increased. But by far the greater part of the estate consists of the tenure-holders' villages, which have paid a fixed rent throughout the term of the settlement, and will now be obliged to yield to the zamindars a portion of the unearned increment. A comparative statement of the new existing and last settlement incomes is given in Appendix XIV, Table 1. The form is similar to that explained with reference to the incomes of tenure-holders with the addition of columns to show the new and existing income derived by the zamindars from their tenure-holders' villages. Tahsil alahidas as well as original mauzas are included in the figures of the statement. The new income will be 42.35 per cent. greater than the existing income, and 53.66 per cent. greater than the last settlement income.

Homesteads (Gharbari).

125. The rents of homestead lands have been included in all the fair rent and comparative statements that have been considered above whilst the rules that have been enunciated and explained apply only to cultivated lands. To avoid confusion the question of gharbari has been left for separate consideration. The principle adopted with reference to homestead lands has been to leave their rents as far as possible as they now stand, basing enhancements entirely on the rent of cultivated lands. The data are not sufficiently good to allow of a general enhancement of gharbari rates on any reasonable principle.

126. When a separate rent has been recorded for the homestead, that rent has been accepted as the fair rent, whether the occupier is a chandna raiyat or holds arable land in the village. The only exceptions that have been made to this rule are, *firstly*, in the case of bajyafidars; and *secondly*, in the case of a few nij-jote rentals so low that they are evidently not *bona fide*. In the majority of instances however, separate rents are not given for gharbari, one lump rental being recorded for cultivated and homestead lands. In such cases the following procedure is adopted. At the time of the preparation of the soil-map gharbari rates are recorded for each homestead block in the village. When they exist, separate rents are entered in the soil-map note for pahi, chandna and nij-chash or nij-jote lands. In the very few instances in which rates have not been obtained at the time of soil-mapping, recourse has been had to the last settlement assessment records. In determining prevailing and guiding rents at the time of the preparation of the comparative rental statement (assessment sheet V), the gharbari rent is calculated at the block rate for the particular class of tenure or holding for which the statement is being prepared, and this rent is added to both the prevailing and guiding rentals of the cultivated land. The prevailing rental of a raiyat is therefore the rental of his cultivated lands at prevailing rates, plus the rental of his gharbari (if any) at the block rate. Similarly, the guiding rental of a raiyat is the rental of his cultivated lands at guiding rates, plus the rental of his gharbari (if any) at block rate. Gharbari rentals of bajyafidars, kamil raiyats, resumed rent of revenue-free holders, and thani raiyats have been cultivated at pahi rates.

127. The case of thani raiyats requires special notice. At the last settlement, whole or part of the thani raiyat's gharbari land was granted to him free of rent, the remainder, if any, being assessed at rates sometimes above and sometimes below pahi rates. The right to hold a plot of rent-free gharbari is a very ancient one, and is mentioned by the authorities as one of the advantages that to some extent compensated the thani raiyat for the heavy burden of rent and imposts heaped upon him. Now that thani raiyats are being assessed at only average pahi rates, it would not be reasonable to leave their gharbari unassessed, whilst homesteads of pahi raiyats continue to pay rent and revenue; it is very desirable that thani raiyats should not again be assessed above the general market rates, but not that the pahi raiyats should in their turn bear an unfair share of the burden of assessment. Thani homestead lands have therefore throughout been assessed at pahi rate, that is to say, in calculating the prevailing and guiding rents of a thani raiyat the rental of any gharbari included in his holding has been calculated at the pahi block rate, and added to the prevailing and guiding rents of his cultivated land. In the next part of this report it will be suggested that total fair rents should be recorded in the khatian without any entry of field rents. I hardly see the advantage of assessing and then remitting or abating rents on gharbari in the case of thani raiyats.

H. C. If this view be adopted, then in the case of a thani raiyat, although the rent of his homestead land has been taken into account in calculating his fair rent, there will be no objection to leaving the entry of "minha" against the plots he holds rent-free, and thus maintaining his ancient and special rights in the land.

Assessment of waste or culturable lands.

128. When waste lands (such as small tanks or private roads) or culturable lands are included in a raiyat's holding, he usually pays a trifling rent for them. When such rents are separately recorded in the khatian, they have been retained. It is not proposed for the area under report to assess any other rent or revenue on waste or culturable lands. This procedure follows that adopted at the last settlement. Unculturable waste was left altogether unassessed. The Deputy Collectors fixed rents on culturable lands which were afterwards, except in rare cases, cancelled by the Special Commissioner. The percentage of culturable on total area in the present group of villages is only 3.06. The small increase that has taken place in cultivation during the term of the settlement, taken in conjunction with the above figure, affords a reliable indication that great profits will not be made out of new cultivation during the forthcoming settlement. With the exception of a few plots which it is not worthwhile to treat specially, the whole culturable area is further more included in the general waste khatians of proprietors and tenure-holders. If, therefore, anything is to be paid for these culturable lands, the chief burden will fall on the village tenure-holders, who as we have already seen, in yielding to zamindars and to Government their shares of the unearned increment that has already accrued, will have to pay quite as much as they can afford without their future profits being discounted.

129. It would not, however, be advisable to make a hard-and-fast rule that in no case shall rent be assessed on culturable land, for cases may arise in which substantial revenue might be reserved without injustice or harshness. In making this remark, I have specially in mind the case of mauza Amnakud, where there is a large tract of culturable jungle which has yielded a very considerable increase in cultivation during the past settlement, and is likely to continue to do so. No hardship will be involved in the assessment of a light rate over this land, especially as the occupier is a squatter without title. In parganas less highly cultivated than Kotdesh, instances of this character will no doubt be of more frequent occurrence. Reserving these cases for special report to the Settlement Officer, the general rule may stand that no rent will be assessed on waste or culturable lands.

Assessment of Orchards.

130. In determining the prevailing and guiding rents at the time of the preparation of assessment sheet V, rentals on orchards, calculated according to the rules given below, are added to the rentals determined for cultivated and homestead lands. The rules are laid down in your office letter No. 1004, dated the 13th April last.

131. For all ordinary orchards (mango, jack, &c.) the rent is calculated at the guiding rate for the worst class of soil in the group (in this case bazi 2nd). The rents on Palang (Alexandrian laurel) orchards contained in a cultivated block are cultivated in the same way as those of the cultivated lands of the block. Palang orchards not contained in a cultivated block, but situated on waste ground, are treated in the same manner as ordinary orchards. The orchards included in raiyats' holdings already pay as a rule a rent greater than the rents calculated by the above rules. They are in most villages few in number and insignificant in area. The majority of the five orchards of Kotdesh belong as a rule to zamindars and makadams, and do not at present pay rent or revenue. The assessment on these orchards has been made on the rules enunciated above, that is to say, all ordinary orchards and Palang orchards on waste lands have been assessed at the rate of 8 annas per acre (the guiding rate for bazi 2nd), and all Palang orchards contained in cultivated blocks have been assessed at the prevailing rate for the particular class of soil of which the block is composed, or in the absence of a prevailing rate, at the guiding rate for the class. The result of the assessment is shown in Appendix IX.

Assessment of Fisheries.

132. The deep pools left after the rainy season along the sandy beds of the Bhargavi and Khusbadra Rivers constitute the best fisheries of the pargana. The usual village fisheries in tanks and small streams are not important enough to be taken into consideration in fixing the rentals. The only three fisheries worthy of assessment in the group of villages

under report are shown in Appendix X. In column 3 of the statement is entered the proposed rental, and in the column of remarks the grounds on which it is fixed. The case of each village must be decided on its own merits, the necessary data have been collected at the time of the preparation of the soil-maps. At the last settlement fisheries were assessed to rent and revenue in number of villages; the assessment appears to have been made in a somewhat arbitrary manner.

General Results.

133. Appendix VI, Table I, and Appendix XIII show the general results of the application of the assessment rules. The detailed figures contained in these statements have been commented on in discussing the principles on which fair rents have been fixed for different classes of holdings and tenures. It remains to note the results indicated by the totals. The total assets have increased 17.70 per cent, during the term of the settlement; a further enhancement of 30.18 per cent, is now made on the existing rental; the total excess of new over last settlement assets is 53.21 per cent. The average rate per acre of the last settlement

I should prefer an increase of 25 per cent and a settlement for 15 years; this term would save the rights of thani raiyats from being affected by the Tenancy Act.

H.C.

assets was Re. 1-8-4; the average existing rate is Re. 1-10. and the new average rate is Rs. 2-1-6. The figures are taken from Appendix VI, and therefore exclude the rent of fisheries, which is only shown in Appendix XIII. The increase in Government revenue is from Rs. 3,848-11-2½ to Rs. 5,864-5-9½ or 52.38 per cent. (Appendix XIII)

134. These calculations are made on the assumption that the rents of bajyaftidars are fixed according to the present rules. If the new rents are lowered in accordance with the proposition made in paragraph 106, the total assets will be reduced from Rs. 9,011-6-7½ to Rs. 8,784-5-0½, and the new rate per acre will be Rs. 2-0-8 instead of Rs. 2-1-6. The percentage of new over existing assets will be 25.63, and of new over last settlement assets 49.35. The new Government revenue will be Rs. 5,736-11-11, and its excess over the present revenue 48.53 in place of 52.38 per cent. The total assets falling to the share of proprietors and tenure-holders, and consequently, also their incomes will be lowered in a like manner. If an extra 5 per cent. of the assets be granted to village tenure holders (vide discussion on tenure-holders' incomes paragraph 119), the new Government revenue will be further reduced to Rs. 5,344-3-9½, and its excess over the present revenue will be only Rs. 1,495-8-7½ or 39.13 per cent.

No. 2(b)

No. 68-T.S. dated Darjeeling, the 28th October 1893.

From—W. C. MACPHERSON, Esq., Offg. Director of the Department of Land Records and Agriculture, Bengal,

To—The Secretary to the Board of Revenue, L.P.

With your memorandum No. 1213 - A, dated 11th October 1892, was forwarded for report Government letter No. 3544-T.R., dated 17th September 1892, on the subject of the assessment of Orissa; and in your letter No. 458-A, dated 30th March 1893, it was stated that the Board would abstain from discussing and expressing their views on the details

Memorandum No. 111-O.S., dated 17th April 1893, from the Commissioner of Orissa, with enclosures, on the subject of the share of the assets to be allowed to zamindars and others.

Letter No. 125-O.S., dated 2nd May 1893 from the Commissioner of Orissa, with enclosures, on the same subject.

Letter No. 164-O.S., dated 17th July, 1893, from the Commissioner of Orissa, enclosing Mr. R. Nathan's letter No. 424, dated 12th July 1893, containing his assessment proposals for a group of villages in Kotdesh, and the Settlement Officer's covering letter No. 1701, dated 14th July 1893 (Mr. Nathan revised his report in proof and it was printed at the beginning of September 1893).

copy of the correspondence noted in the margin, and to offer the following remarks on the whole subject of the assessment of the temporarily-settled estates of Orissa.

2. It will be remembered that the "Province of Orissa," which is spoken of in Article II of the Proclamation of 22nd March 1793, which was afterwards enacted into Regulation I of 1793 included only the district of Midnapore and part of Hooghly, or more accurately, the tract of country between the rivers Subarnarekha and Rupnarayan. The country now known as Orissa containing the three districts of Cuttack, Balasore and Puri, and which was formerly called the Province or Zillah of Cuttack, was acquired by the treaty of peace made with Raghuji Bhoonsley in 1803. The first Regulation enacted for the settlement and collection of the land revenue in the Province or Zillah of Cuttack (a) was Regulation XII of 1805; the greater portion of that Regulation is still in force. A sketch of the land revenue settlements which have been

Former settlements of the land revenue in Orissa; and citation of papers containing information on the subject.

(a) The three present districts of Cuttack, Balasore and Puri were formed at the end of 1828.

made of Orissa will be found on pages 35 to 58 of Mr. G. Toynbee's Sketch of the History of Orissa, and in the speech of the Hon'ble Mr. V. H. Schalch delivered in the Lieutenant-Governor's Council on the 29th June 1867, in connection with the Bill for continuing the existing settlement, which was passed into law as Act X (B.C.) of 1867. A summary account of the legislation subsequent to Regulation XII of 1805, and of the short settlements made previous to the existing settlement, which was carried out in the years 1833 to 1847, which was brought in to effect for a term of 30 years from 1833 to 1867, and which was extended by Act X (B.C.) of 1867, is also given in Mr. Justice Field's foot-note to paragraph 162 of his introduction to the Regulations. Valuable information with regard to the land tenures of Orissa and with regard to land revenue settlements is to be found in the Minute by Mr. A. Sterling, Secretary to the Commissioner of Orissa, dated 10th October 1821; in the answers furnished by the Commissioner of Orissa and by the Collectors to the Twenty-one Questions asked in a Circular issued by the Board of Revenue on 11th September 1831; and in a Minute, dated 23rd January 1847, by Mr. A. J. Moffatt Mills, Commissioner of Orissa. All these papers are printed as Appendices to Mr. Toynbee's "Sketch of the History of Orissa."

A special account of Orissa is given on pages 49 to 58 of Mr. D. J. McNeil's memorandum on the Revenue Administration of Bengal, written in 1873.

Special reports on the land tenures of Balasore, Cuttack, and Puri, written by Mr. W. Fiddian, c.s., Babu Rango Lal Banerjee, Deputy Collector, and Babu Nando Kishor Das, were submitted to Government by the Commissioner in 1875.

Before noticing the principles on which the settlement of 1833 to 1847 was made and its results, it remains to be mentioned that on account of the calamities which the Province suffered from famine and drought in the years 1866 and 1867, the settlement which should have expired in September 1867 or at the end of the Amli year 1274, was extended by Act X (B.C.) of 1867 for a term of thirty years which will expire with the Amli year 1304, i.e., in September 1897.

3. The settlement of 1833 to 1847 which is generally spoken of as the settlement of 1838, was made under Regulation VII of 1822 after a detailed survey of the land. It began in 1833 with the measurement of the Khurda estate in Puri district; but Mr. Mills notes in his Minute that "no systematic measures appear to have been adopted to acquire correct information regarding the actual produce and rent of estates, to ascertain and secure the rights of the rayats, and make a more equal and just burden of taxation, till 1836, when survey and settlement operations were commenced in earnest, and with a cordial desire on the part of Collectors to surmount the many difficulties with which they were beset." It had been stated by the Court of Directors and by the Governor-General in Council that there was ground for believing that parts of the Province had been over-assessed in the short settlements made between 1805 and 1837, and it was not expected, Mr. Mills writes that any great increase of the resources of the Province would be obtained by the settlement. The objects of the settlement were stated by Mr. Mills to have been—

"To ascertain the area of each estate and the valuation of the land; to equalize the assessment, which had been fixed and augmented at hazard, without reference to the capabilities of the mahals, and which pressed with much severity on many of the poor zamindars; to fix the boundaries of estates; to decide all disputes relating to them on the spot; to settle all questions of rights and tenures between landlords and tenants; and to test the validity of the multitudinous rent-free tenures—a task which few hoped to see achieved."

Mr. Mills explains the procedure followed in conducting the settlement operations as follows :—

"It was resolved that the settlement of the whole Province should be conducted as closely as possible in conformity with the principles laid down in Regulation VII of 1822 and subsequent enactments and circular instructions; and that it should embrace an enquiry into the area and boundaries of estates, and the rights and privileges of the many classes of the agricultural community, together with an exact determination of the quantity and position of lands at present held under rent-free tenures, and an investigation and decision on every such tenure, as to whether such alienated lands were or were not liable to assessment. The measurement was in the first instance entrusted to the Collectors; but as the Government were neither satisfied with the accuracy of the information such measurements were calculated to convey, nor the limited and insufficient test to which they were subjected, they wisely determined to precede the assessment by a scientific survey, defining the area of villages and their boundaries, and showing the total amount of cultivated, culturable and barren lands, and to place the control of both the professional and khasra surveys of each villa under experienced officers.

"Deputy Collectors were appointed to each zilla for the special duty of demarcating boundaries preparatory to the survey, and deciding the boundary disputes. The small number of appeals to the revenue authorities, and the still smaller number of civil suits preferred against their decisions, afford the most satisfactory evidence of the good quality of the work; the important benefits which have flowed from it are too obvious to require comment.

"When the Survey and measurement of the season were concluded and tested, the maps and papers were sent to the Collector, and that officer distributed the tract of country embraced in them amongst the Settlement and resumption Deputy Collectors, the former controlled by the Collector, and latter by the Special Deputy Collector.

"In the early settlements, the enquiry into the liability of rent-free lands to assessments had been postponed to a future period; but it having been satisfactorily demonstrated that the lakhiraj land indirectly contributed to the payment of the admitted high assessment of the thani lands, inasmuch as the thani raiyats held lakhiraj lands at extremely low rates, from the profits of which they paid their high khalisa rates, it was judiciously resolved that the detailed settlement should be simultaneously conducted with an enquiry into all such claims; experience further suggested the wisdom of uniting the duty of settlement and resumption in an estate in the same officer.

* * * * *

"On the receipt of the field-book, the Deputy Collector commenced operations. It was his first object to prepare a 'teridg' of the lakhiraj claims, which he sent to the Collector to number and register. When the registry had been made, he instituted the suits and invited the attendance of the lakhirajdars with their receipts (for without the receipts the sanads were not traceable); he then called on all the holders of under-tenures, viz., makadams, sarbarakars, kharidadars, padhans, pursattis (and in certain estates some or other of these holders were most numerous), to show and prove their rights and interests in each case,

"While this examination was in progress, amins were deputed, under the personal inspection and responsibility of the Deputy, to fill up the columns headed 'soil and crop' left blank in the field-book. When this enquiry had been completed and considerable progress made in disposing of the claims of the lakhirajdars and intermediate holders, the Deputy Collector proceeded to inquire into the real assets of each village and make the jamabandi of the khalisa and resumed lands by defining the rent to be paid by the resident raiyats, viz., by the thani raiyats, by the chandnidars, by kharidadars of the first and second class, and finally by the ex-lakhirajdars for their several holdings, interchanging pattas and kabuliyats with each of them to pay the rent imposed thereon. This, his first object, being attained, he next proceeded to classify and assess the nij-chas, pahi, and other cultivated and culturable lands *en masse*, thus arriving at the aggregate jama which the village should pay. The process was undoubtedly tedious and expensive, and it was more than once proposed to introduce the system of making settlements pursued in the Upper Provinces; but no officer conversant with Cuttack revenue affairs countenanced the proposition. The plan was discussed at a conference of the Board in 1841, and wisely abandoned as impracticable. Mr. Commissioner Ricketts expressed his opinion on the subject in 1833 in the following words:—"The more experience I acquire, the more convinced I am that the aggregate to detail system is impracticable here. The Board have now seen enough of Cuttack settlements to judge what sort of a settlement it would be if all the relative rights of kharidadars of the first class, kharidadars of the second class, makadams, sarbarakars, and thani raiyats were to be left unadjusted, and I rely on their not proposing any alteration in the detail of the proceedings." In the operation report of 1840-41, I recorded my opinion as follows:—"It was agreed (at the Conference) that any alteration in the present system of making the settlements and of preparing these papers (settlement records) was unadvisable; and, abounding as Cuttack does with such a variety of under-tenures, I think the aggregate to detail system of the Upper Provinces could not well be introduced, and sure am I that its introduction would cause great and general dissatisfaction to the country, while as regards the rents to be paid by the ex-lakhirajdars, kharidadars, and others who before held their lands at a quit-rent or free of rent charges, it would, in practice, be found to retard the settlement operations; the Settlement Officers must fix the rents to be imposed on these holdings."

Principles on which rents were settled in the settlement of 1838.

"In determining the jama," Mr. Mills writes, "much was left to the discretion of the settling officer." The settling officer was directed to collect information under the following heads:—

"The very best information he can obtain by every available means, such as patwaris, village accounts, &c, to ascertain what is the rent actually received by every proprietor from every tenant in his village.

"A classification of the several descriptions of soils and their respective rates of rent with reference to their produce and situation on an average of years.

"Inquiries into, and comparisons of, the rates of land of the same quality in adjacent places and villages, to a greater or less extent as his judgment or opportunities lead him to make."

"Having obtained all these data, he then proceeds to determine to the best of his power what is the rent actually paid, upon a consideration of the whole evidence before him, and when he finds special cases in which, with reference to these data, the rate said to be actually paid is irregularly high or low, he makes a particular inquiry into the causes of it, and either upholds the alleged rate of rent, or increases or reduces it as in his judgment appears right and equitable."

Mr. Mills continues—

"There was no difficulty in ascertaining the actual rent paid by the thances, as it was notorious that they were almost invariably assessed at a rate infinitely higher than the produce of their lands or any concomitant advantages of residence, &c., could enable them to pay. With this safe guide to go by, with the Mahratta papers given into the first Commissioners, comprising detailed jamabandi, jama-wasil-baki, and jama-khurd accounts of each mahal for 1199 and 1210, with the patwari accounts annually delivered into the kanungos' offices, and with the information gathered from the kanungos and agricultural community it was not a difficult task to estimate the rental of the occupied land and to determine what jama each mauza could ordinarily pay."

"The pahi rents are considered the market rents. The rate of rent actually paid for these lands it was almost impossible to ascertain; the zamindar's accounts invariably understated them. It was generally the practice to assume the pahi average at 4 annas in the rupee lower than the rates actually assessed on the thani lands, and experience showed that the Settlement Officers did not wander wide of the mark in adopting this standard."

"The thani rents have been generally lowered, and with it the condition of the raiyat has, I hope, been improved."

The cost of the settlement operation down to the 30th April 1845, when the accounts are said to have been closed, was Rs. 20,35,348.

Having given the above account of the method in which the existing rents paid by raiyats were ascertained, and of the principle on which the rents to be payable in future by raiyats were settled, Mr. Mills goes on to describe the rights which were ascertained to belong to the various classes of tenure-holders, viz., makadams, sarbarahkars, padhans, kharidadars, pursattis and others intermediate between the zamindar and the raiyat, and the proportion of the assets allowed to them. The mukaddami tenures were found to be heritable and transferable. After deduction (generally) of 60 to 65 per cent. of the assets as the Government revenue 20 to 25 per cent. was allowed to the mukadams, and the remaining 15 to 20 per cent. was given to the zamindars. To "temporary sarbarahkars" an allowance of 15 per cent. of the gross assets was made, and to "maurusi sarbarahkars" an allowance of 20 per cent.

With regard to the allowance to the zamindars, Mr. Mills writes that it was at first limited to 30 per cent, but under orders, dated 6th January 1840, 35 per cent. was fixed as the minimum, with permission to increase it to 40 in cases where the particular circumstances of the estate justified the indulgence.

4. The results of the settlement of 1838, as shown by Mr. Mills, so far as regards the

Results of the settlement of 1838.	revenue, were that a total increase of Rs. 34,979 was obtained, the former revenue of the Province, viz., Rs 16,51,650, having been raised to Rs. 16,89,630. In a statement, dated 7th December 1850, the Commissioner of Orissa showed the "net increase of revenue obtained by settlement" to be Rs. 42,165 Company's rupees. As the best of the success of the settlement, Mr. Mills reports that out of the total number of 3,440 estates settled in the three districts there were only 75 which had to be held khas or farmed out in consequence of the refusal of the proprietors to engage for the revenue. In his speech in Council which has been cited above, Mr. Schalch stated that it was found by the survey and settlement that the gross area of the Province was about 3½ million acres, of which about 2 million acres were under assessment and the rest not assessed at all. The statement submitted by the Commissioner of Orissa, dated 7th December 1850, shows the aggregate cultivated area included in the settlement as 1,497,275 acres, and the aggregate uncultivated area as 612,139 acres. Apparently these figures relating to area, as well as the figures quoted from Mr. Mills' Minute as showing the revenue settled, do not take account of the permanently-settled estates. It may be mentioned that the whole land revenue of the Province of Orissa, as stated in the last published report of the Board of Revenue, is Rs. 18,91,513, as shown in the margin.
Demand from permanently-settled estates	Rs. 1,46,724
Ditto temporarily-settled estates	12,99,843
Ditto Government estates and estates managed for proprietors	4,44,946
Total.	18,91,513

5. It is desirable next to notice what was said in the discussions previous to the passing of Act X (B. C.) of 1867, and what has been said in recent correspondence connected with the present settlement operations as to the increase of revenue likely to be derived from resettlement of the Province. In Minute written in 1866, in which the Lieutenant-Governor set forth his views with regard to the settlement of the Province, and in which he proposed that a resettlement should be made for thirty years, it was stated that owing to the undoubted increase of cultivation in the Province it was likely that a general increase of 25 per cent. could be borne without pressure, but at the same time the Lieutenant-Governor proposed to increase the zamindar's malikana allowance from 30 or 40 per cent. to 50 per cent.

In paragraph 9 of a letter No. 1418-T.—A, dated 30th November 1889, with which was forwarded a programme for the survey and settlement of Orissa, Mr. Finucane stated the revenue of the temporarily-settled estates (inclusive of Government estates, except Khurda) to be Rs. 14,57,632 * He showed that, assuming the rentals of temporarily-settled estates shown in the road cess papers† to be correct and assuming even that they are not enhanced in the settlement operations, a settlement made on the basis of an allowance to the proprietors of as much as 50 per cent. in the assets would result in an increase on the present revenue of over five		
	Rs.	
* viz., Cuttack ...	7,81,757	
Puri (exclusive of Khurda) ...	3,07,487	
Balasore ...	3,68,388	
	14,57,632	
† Cuttack ...	22,75,641	
Puri (excluding Khurda) ...	6,60,623	
Balasore ...	10,02,900	
Total ...	39,39,164	

lakhs of rupees per annum. Taking into consideration, however, the probability that the rentals shown in the road cess papers are below the truth, and also the probability that existing rents may be enhanced in the course of the settlement operations, and that excess lands found in the possession of lakhirajdars and invalid tenures will be assessed, Mr. Finucane considered that the increase of revenue which will result from the operations cannot at a moderate estimate be less than six or seven lakhs per annum. In paragraphs 15 to 17 of a letter No. 653-G., dated 13th April 1893, which is one of the enclosures of this letter, the Collector of Cuttack has corrected the figures shown above as representing the rental of temporarily-settled estates in Cuttack, and states that the assets of temporarily-settled estates (excluding the Government estate of Banki), as valued about seven years ago for road cess purposes, were found to be Rs. 17,80,304 only. The Collector, however, assumes an increase of rental of the temporarily-settled estates in cuttack as likely to be effected in the settlement operations, amounting to Rs. 3,45,000. This would give a rental of Rs. 21,25,000 in the new settlement for the temporarily-settled estates of Cuttack. Mr. Stevenson notes that even if Government only takes 60 per cent. of this rental, the new revenue of the temporarily-settled estates of Cuttack district, exclusive of the recently-settled Government estate of Banki, will be about 12½ lakhs, instead of Rs. 7,15,409. I have no later information with regard to the existing rentals of the temporarily-settled estates in Puri and Balasore than that which was submitted by Mr. Finucane in 1889, and which has been quoted above.

The Board saw no reason to doubt the correctness of Mr. Finucane's estimate as to the increase likely to result from the settlement. The Bengal Government, in letter No. 270, dated 22nd January 1890, directed that a suggestion made by Mr. Finucane, that an attempt should be made to enter into agreements with the zamindars for the purpose of obtaining an immediate enhancement of revenue in consideration of a somewhat reduced demand after the expiry of the settlement, should be kept in view by the Settlement Officers,

6. I now turn to consider the question asked in Government letter No. 3544-L. R., dated 17th September 1892, as to the share of the assets to be allowed to zamindars and others. The Government letter stated that the Lieutenant-Governor saw no reason why the ratio of 70 per cent. taken by Government at the last settlement should as a general rule be lowered. Information was required as follows :—

- (a) For how many cases
- (b) For what class of cases
- (c) For what reasons

} were the lower rates of 65 and 60 per cent. fixed at the last settlement.

If they were so fixed on account of temporary characteristics, e. g., poverty of the zamindars or desire to deal gently with an individual, it was stated that such reasons would not necessarily weigh with Government now. The reports submitted with the Commissioner's letters No. 111 O. S., dated 17th April 1893, and No. 125-O. S., dated 2nd May 1893, furnish the information required by Government; and this matter is also dealt with in paragraphs 115, 116, 119, 123, 124, 133, and 134 of Mr. Nathan's letter No. 424, dated 12th July 1893.

Before examining the statistics furnished as to the share of the assets taken by Government in the last settlement, I have to notice the two preliminary questions stated for discussion, viz, I, the question of the maintenance of patwaris; and II, the question of maintenance of chaukidars.

7. The subject of the maintenance of settlement records in Orissa and of the organisation of a land records establishment for this purpose was dealt with in my letter No. 2775-S., dated 12th October 1893. It is unnecessary for me to repeat here the proposals which were made

Maintenance of land records establishment. Any cess imposed for this purpose to be borne in mind in fixing the share of the assets to be taken as land revenue.

in that letter. Assuming that a land records establishment will be organised in Orissa on the scheme recently formulated by the Government for the maintenance of settlement records (and published in the shape of a Bill in the *Calcutta Gazette* of 25th October 1893), I have only to estimate what will be the cost to be borne by the settlement-holders on account of the staff and establishment. Section 7 of the Bill authorises levy of a rate not exceeding $\frac{3}{4}$ of an anna in the rupee of the annual value of lands, and sections 9 and 10 of the Bill make provision as to the proportion of the rate to be recoverable from tenure-holders and raiyats. Where no tenure holder intervenes, the zamindar will recover half the rate from his raiyat and will pay half himself. Approximately, therefore, it may be said that the zamindars of Orissa will have to pay as a land records cess, in addition to the land revenue a sum equivalent to $\frac{1}{16 \times 8} = \frac{1}{128}$ of the rental or, say, $\frac{3}{4}$ per cent. of the assets. This figure may be borne in mind in determining the share of the assets to be taken by Government as land revenue.

8. Next with regard to the question of maintenance of chaukidars. In his Minute of January 1847, which has been extensively quoted in this letter, Mr. Mills remarks that the village chaukidars in Orissa are paid in land, but that they have not been placed on a satisfactory footing. In 1841, it was determined to introduce a system of money payments; but on consideration of the great expense involved in this course, Government desired the Sadar Board to ascertain and report on the system in force in the Upper Provinces, and prohibited a return to the jagir mode of payment till further orders. As, however, no further orders were received, Mr. Mills writes, the settling officers left the jagirs as they found them. The chaukidari system in force in Orissa was considered by the Police Committee of 1891, and the following orders were passed in the Government Resolution, dated 28th November 1891, which dealt with that report :—

Chaukidars how to be maintained.

"The chaukidari system in Orissa is shown to be in urgent need of reform, and three different courses of action are suggested, but not exhaustively examined. The Commissioner of Orissa, in consultation with the District Officers, is now considering a suggestion to bring all the Orissa chaukidars under the Act. If this measure be adopted, the Lieutenant-Governor thinks that it had better be carried out under the supervision of the settlement Officer when the jagirs held by the chaukidars have been surveyed and determined. All these lands should be commuted, and the necessary number of chaukidars should be decided on, and their pay fixed *pari passu* with the progress of settlement."

In Government letter No. 3544-L. R., dated 17th September 1892 it was stated that Government has first to settle how chaukidars are to be paid. If they are to be paid by a cess; the Settlement Officer should be instructed to assess the chaukidari lands as ordinary tenants' holdings. A list of house-owners, who are not tenants, should be drawn up, and the tax should be entered against each as based on area occupied. The zamindars should be bound by their *kabuliyats* to collect the chaukidari tax and pay it into the treasury along with the revenue, deducting 10 per cent. for collection expenses.

This subject is dealt with in paragraphs 17 to 22 of the Commissioner's letter No. 125-O. S., dated 2nd May 1893, which is enclosed with this letter. Mr. Cooke recommends that the chaukidar's jagirs should be resumed; that the chaukidars should be placed entirely under the control of Government officers; that they should be paid from a cess to be levied throughout Orissa to supplement the revenue derived from the chaukiari chakran lands.

The subject of levy of a cess for the maintenance of chaukidars in the Khurda estate was thoroughly discussed in correspondence of 1880 to 1883, which is printed in the *Khurda Selections* (see specially pages 198, 200, 214, and 285 of Volume II, and pages 1 to 20, 231 and 235 of Volume III). It was finally decided that the jagir lands of chaukidars in Khurda should be settled at full rates, and that chaukidars should be remunerated from a rate to be levied from the raiyats at 8 pies, afterwards increased to 10 pies in the rupee, of the rents. The Government will no doubt consider, in consultation with the Inspector-General of Police, what cost must be assumed as the cost of maintenance of the chaukidars of Orissa. Assuming that a cess imposed at the Khurda rate of 10 pies in the rupee of the raiyats' rents will be sufficient for the maintenance of chaukidars throughout the temporarily-settled estates, and that this burden will be imposed on proprietor, tenure-holders, and raiyat on the principles of the Road Cess Act, the burden of taxation falling on the zamindars and tenure-holders under this head (which they could not transfer to their tenants) would represent about $2\frac{1}{2}$ per cent. of the assets.

Examination of the share of the assets taken by Government at the last settlement resumed.

of the share to be taken in the new settlement.

9. I now return to the subject of the share of the assets taken by Government at the last settlement, and to consideration of the question