

The first point to note is that the share of the assets commonly retained by Government at the last settlement was not 70 per cent., as stated in the letter of the Government of Bengal, No. 3344-L. R., dated the 17th September 1892, but, as will be seen, 65 per cent. only. It appears from the letter of the Settlement Officer of Orissa, No. 995, dated the 8th April 1893, and from the letter of the Collector of Cuttack, No. 653-G., dated the 13th April 1893 (copies of which are forwarded with this letter), that it was at first proposed to retain the higher percentage of 70 per cent., but that Government subsequently modified their orders in favour of the zamindars. A remark made in the Minute of Mr Commissioner Mills, dated the 23d January 1847, that "the zamindars allowance to cover malikana, risks and expenses was first limited to 30 per cent. but under the orders of the 5th May 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" has already been quoted at end of paragraph 3 of this letter. This remark of Mr. Mills is illustrated by the following table extracted from paragraph 3 of the letter of the Settlement Officer, No. 995, dated the 8th April 1893, showing the percentages taken by Government at the last settlement of all the temporarily-settled estates (as they then existed) in the three districts of Orissa :—

Percentage taken.	Puri.	Cuttack.	Balasore.	Total.
1	2	3	4	5
80 per cent	1	1	.....	2
75 " ... ..	.....	4	.....	4
70 " 	47	328	181	556
67½ " ... ..	.....	5	.....	5
65 " 	101	891½	621	1,013½
60 " 	29	591½	371	919½
50 " 	53	124	147	324
40 " 	1	.....	.....	1
Total ... ..	.....	.....	.....	3,425

It will be noted that the estates in which the percentage retained by Government amounts to 70 per cent. or over are much fewer in number than those in which a lower percentage was reserved. The permission to increase the zamindar's allowance to 40 per cent, "in cases where the particular circumstances of the estate justified the indulgence" appears to have been interpreted in a very liberal spirit, as the total number of states in which Government has taken only 60 per cent. or less is greater than the number in which the 65 percentage has been retained. The Commissioner and the Collector of Cuttack, in explanation of the fact that Government took 70 per cent. of the assets from 562 estates, state that the orders of the 5th May 1840 did not have retrospective effect, and therefore in the case of many estates which had already come under settlement (especially in the Cuttack district) no addition was made to the 30 per cent. malikana originally granted to the zamindars.

The different grounds on which less than 65 per cent. of the assets was taken by Government in 1,244 estates are enumerated by the Settlement Officer in Paragraph 4 of his letter No. 955, dated the 8th April 1893, as follows ;—

1. Liability of the estate to inundation.
2. Liability to drought.
3. The scattered nature of the villages of the mahals.
4. The fact of the lands of the mahal being chiefly composed of tahsil alihas, i.e., situated apart from the parent village to which they belong.
5. The bad quality of the lands.
6. The large number of co-sharers who held interests in the estate.

7. The large number of chandna and pahi raiyats.
8. Liability to damage by wild beasts.
9. Previous high assessment.
10. Liability to supply rasad.
11. Smallness of the estate.
12. The fact of the estate having before been held lakhiraj.

The twelfth ground may be stated more widely ; if either the estate itself or some subordinate tenure recognized by Government had previously been held either revenue free or under certain tanki or kharidar tenures, then Government took a smaller share of the assets as a matter of liberality to the ex-lakhirajdar or to the tankidar or kharidar r. After enumerating the grounds on which the smaller percentages were taken, the Settlement Officer goes on to discuss which of these grounds still hold good.

In paragraph 7 of his letter the Settlement Officer states his proposals regarding the share of the assets to be taken by Government at the forthcoming settlement. They are as follows :—

- (1) That 65 per cent, be considered the share of the assets ordinarily to be taken by Government.
- (2) That where the share taken at the last settlement was larger than 65 per cent., that larger share continue to be taken.
- (3) That where at the last settlement the share taken by Government was less than 65 per cent. that lesser share continue to be taken, unless it appears that the reasons that led to it have disappeared.
- (4) That the application of the foregoing rules be made in a liberal spirit.
- (5) That the proportion of division between the zamindar and the various tenure-holders continue as before.

The Commissioner in paragraph 6 of his letter No. 1250-G., dated the 2nd May 1893, and in a marginal note on the Settlement Officer's letter, agrees on the whole to the Settlement Officer's proposals, but seems to fear that if they are not carried out in a liberal spirit they will result in hardship to the zamindars. His fear is based on the statements contained in paragraph 15 of the letter of the Collector of Cuttack, No. 653-G., dated the 13th April 1893, in which the Collector sets forth the grounds on which the zamindars have petitioned for an increase in the rate of malikana. In view of the circumstances set forth in this paragraph, the Commissioner deprecates the lowering of the old rate of malikana, and believes that, even maintaining that rate, the zamindars will be relatively in a worse position than they were after the last settlement. This remark cannot apply to those zamindars whose estates are mainly held by permanent tenure-holders paying to the zamindars a rent fixed by Government for the term of the settlement, and who will now enjoy a considerable increase of income by obtaining from these tenure-holders a share in the "unearned increment" of the past 60 years. And even if no such tenure-holders intervene between the zamindar and the raiyats, and the zamindar has therefore been able to avail himself of the opportunities that the last settlement afforded, I still think that there is no cause for apprehending that with the present general malikana rate maintained, his position will be inferior to what it was 60 years ago. He will still retain a very considerable portion of the increase in rental that he has already secured, and will receive a very considerable portion of any enhancements that may now be made. Furthermore it is to be hoped that the construction of the new railway line will result in a substantial increase of material prosperity, of which the zamindar will no doubt secure a share.

But although I have no fear that the zamindar, with the same percentage of the assets that he received at the last settlement, will not be in a better position than he was at that time, it is nevertheless possible that his present income may suffer considerable diminution. The question of the incomes of proprietors and permanent village tenure-holders is discussed in paragraphs 117 to 119, paragraph 124 and Appendix XIV of Mr. Nathan's letter No. 424, dated the 12th July 1893, Mr. Nathan shows that for the villages on which he has reported, the incomes of the permanent village tenure-holders would suffer a very serious diminution, and suggests that their conditions should be improved by an allowance of a 5 per cent. share of the assets over and above the percentage which they received at the last settlement, the extra 5 per cent. to be deducted from the Government revenue. The Settlement Officer approved of the suggestion on the condition that the increase of revenue resulting from general assessment proves to be as great as it has been found to be in the group of 24 villages reported on by Mr. Nathan. The Commissioner is of opinion that any extra allowance to be made to the tenure-holders should be deducted from the malikana of the zamindar, who is shown to benefit by the settlement. In paragraph 124, the question of zamindars' incomes is discussed, and it is shown that the position of the zamindar in villages where no tenure-holders intervene between him and the raiyats is somewhat similar to the case of the permanent village tenure-holders, but superior inasmuch as the zamindar's share of the asset being greater, his income will be less seriously diminished, if, indeed, it be diminished at all.

I have to recommend the Settlement Officer's proposals for sanction, including the proposal to allow an additional 5 per cent. to the permanent village tenure-holders whose incomes may be seriously affected in the new settlement. Any case in which an estate is assessed to a Government revenue exceeding 65 per cent. of the assets, or representing less than 65 per cent. of the assets, should be specially considered by the Settlement Officer; and such assessment should probably be specially reported for the approval of the Board of Revenue.

10. Before passing on to examine the assessment proposals submitted by Mr. Nathan in his letter No. 424, dated 12th July 1893, it is necessary to refer to the law under which the settlement operations are being conducted, and to the instructions which have been given by authority for the conduct of the work after ascertainment of existing rights and rents.

The law under which the land revenue realisable from proprietors in Orissa will be fixed is Regulation VII of 1822; and up to the 10th September 1891, when a notification extending to Orissa certain portions of the Bengal Tenancy Act was published, it was under that Regulation, as supplemented by Act VIII (B. C.) of 1879, that the settlement operations were being conducted. In paragraph 10 of a letter No. 1418T.—A., dated 30th November 1889, addressed to the Board, Mr. Finucane reported that it would be desirable to extend the provisions of Chapter X of the Bengal Tenancy Act VIII of 1885 to Orissa, and to record rights and to settle fair rents under the provisions of that Act. Mr. Finucane especially urged that the working of Act VIII (B. C.) of 1879 had nowhere been satisfactory, and that where rents fixed by the Settlement Officer had been contested, the Act had proved unworkable. On the other hand, he pointed out that in proceedings under Chapter X of the Tenancy Act, the Settlement Officer's decision has the force of a decree; it must be appealed against within 30 days of the date of the order, and the appeal lies to the superior court of a special Judge. Settlement proceedings under Chapter X of the Tenancy Act have therefore a sanction and finality which do not attach to proceedings under Act VIII (B. C.) of 1879. Moreover, experience had shown that proceedings under Chapter X of the Tenancy Act, besides being final, can be worked harmoniously and satisfactorily.

A note on the question of extension of Chapter X and certain other sections of the Tenancy Act to Orissa was submitted by Mr. Finucane with this office letter No. 25T.—A., dated 8th January 1891, and was forwarded to Government with the Board's letter No. 99A., dated 11th February 1891. With the Bengal Government letter No. 294L.R., dated 4th March 1891, the correspondence was submitted to the Government of India, and it was recommended that Chapter X and certain other sections of the Tenancy Act should be extended to Orissa. The Bengal Government wrote as follows:—

"In brief it may be said that present law for Orissa settlements—Bengal Act XIII of 1879, read with Regulation VII of 1822 and Act X of 1859—is inconvenient, inasmuch as it permits under-tenants and raiyats to bring ordinary civil suits for the purpose of questioning the rent assessed by the revenue officer after the latter has left the ground and may not be in a position to explain his action. The procedure under the Bengal Tenancy Act, section 108, by way of appeal to a special Judge and the High Court, is at least as effective for the protection of private rights, and much more expeditious.

"The old system of settlement was characterized in the Statement of Objects and Reasons prefixed to the Bengal Tenancy Act, as entailing an enormous amount of expense, trouble, and vexation. If it produced these effects in Bengal—the province of its origin—it can hardly be expected to work well in Orissa.

"It seems, moreover, proper to take this occasion to extend to Orissa the system of classifying tenants adopted by the Bengal Tenancy Act, both because it is in itself superior to that embodied in Act X of 1859, and because, if the record-of-right is made during the present settlement on the basis of the existing law, it will become to some extent obsolete should the Bengal Tenancy Act afterwards be introduced."

In replying to this letter, the Government of India, in letter No. 1421—1, dated 22nd June 1891, accepted the opinion expressed by the Bengal Government as to the superiority of the settlement procedure laid down in Chapter X of the Tenancy Act to that under the old Regulations and Act VIII (B. C.) of 1879, and stated that it was expedient to give the Settlement Officer power to make a more careful and fair assessment of rent and revenue than would be possible under the existing law. The Government of India also agreed with the Board of Revenue in thinking that the main objection to Act VIII (B. C.) of 1879 is that it depends on the preparation of "tables of rates"—a system which was after careful consideration excluded from the provisions of the Bengal Tenancy Act. Sanction was accorded to the extension of Chapter X and of sections 3 to 5, 19 to 38, 41 to 49, 53 to 75, 80 and 191 of the Tenancy Act to Orissa. With regard to extension of the rest of the Act to Orissa, further report was called for. At the same time attention was invited to the importance of assessing a revenue fair to the State as well as to the zamindars, and it was suggested that if any enhancement which may on theoretical grounds be accepted as just and moderate, is considered too great to be levied at once, the assessment should be raised to the full figure by progressive instalments.

After receipt of the letter just summarised, Chapter X and sections 3 to 15, 19 to 26, 41 to 49, 53 to 75 and 191 of the Bengal Tenancy Act were extended to Orissa by Bengal Government notification dated 10th September 1891; and after further reports had been submitted by the local officers and by the Director, sections 27 to 38 of the Act, which relate to enhancement and reduction of the rent of occupancy raiyats, and section 80 were also extended to Orissa. A further report of the desirability of the extension to Orissa of the

whole of the Tenancy Act was submitted with this office letter No. 14T.A., dated 3rd January 1893, with special reference to the question whether rent suits should continue to be tried in Orissa by Deputy Collectors, or should be transferred to Munsifs. It is understood that this question of extension of the whole Act to Orissa is still under the consideration of Government. By Bengal Government notification, dated 5th January 1893, sections 189 and 190 of the Tenancy Act were extended to Orissa; and by notification, dated 18th January 1893, it was declared that the rules framed and validated under those sections, and now operative, are in force in Orissa, so far as they relate to the sections of the Act which have been or may be extended to Orissa.

11. In addition to the provisions of the law on the subject of the settlement of rents, and in addition to the general instructions contained in the Board's Settlement Manual, with regard to settlement of rents and revenue, I find that the following instructions have been given for the guidance of the Settlement Officers in Orissa. (It will be observed that the first two notes from which quotations are made were written before the extension of the Tenancy Act to Orissa.

In paragraph 32 of a note submitted to the Board with this office letter No. 119T.A., dated 3rd February 1891, Mr. Finucane wrote as follows :—

"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 Officer should ascertain facts and ask for orders before finally adopting any principle of enhancement."

In his Inspection Notes, dated 11th to 16th July 1891, Mr. Finucane wrote :—

"When the attestation of a number of contiguous villages is done, the Assistant Settlement Officer goes over the village lands with the maps and records in his hands, and divides the whole village into blocks or chaks of lands. These blocks are pointed out by the raiyats and zamindars as being the blocks recognised by them, which are said to pay the same rate of rent. The Assistant Settlement Officer marks off these blocks on the maps by drawing a line round the boundary of the block, each of which is coloured differently. The rate of rent, where there is a generally prevailing uniform rate, is also noted on the map. The Assistant Settlement Officer then extracts the fields belonging to each tenant in each block, and calculates what the rental would be on the area of the holding, at what may be called the block rate. Having worked out the rental of each holding in this way the Assistant Settlement Officer is supposed to compare the rental so arrived at with the rental actually paid, as already stated, by the parties and recorded by him, and if he finds that the actual rent paid is much less than the rent arrived at in the manner above described, he next proceeds to consider whether the rent should be enhanced on the ground that the tenant is paying at less than the prevailing rate. If he thinks that there are *prima facie* grounds for supposing that the rent ought to be enhanced, he before proceeding to enhance it, calls on the raiyat to state the previous history of the holding and to show whether there is any reason for his being allowed to hold at less than the prevailing rates. This is the procedure described by Mr. Reily as being that which he proposes to follow and has followed to this extent that the attestation has been done in the manner described of 167 villages. The existing rentals of these villages have been recorded and the village lands have been split up into blocks, but the subsequent operation of extracting the area of the fields belonging to each raiyat in the several blocks applying the block rates to these areas, working out the rental in this way, and comparing it with the actual rental, has not been gone through.

"I examined the blocks or chaks into which the only one village in Cuttack, of which the records were available, had been split up, and had the rates actually paid marked on the fields of each block. The result was that in a village of 62 acres there are four blocks and 13 different rates. In other villages it will, Mr. Reily thinks, he found, and he has found in a pargana of Puri, that there is greater uniformity of rates than in fact there will be practically one uniform rate for a whole block.

"It is obvious that the system of splitting up villages into blocks in the manner described has one great advantage, in that it renders it necessary for the Assistant Settlement Officer to walk or ride through every village or, as Mr. Reily says, 'to go over every inch of the ground,' and thus enables him to note facts of interest regarding the village lands; but whether the system of splitting up the villages into chaks will help very materially in the settlement of rents will very largely depend on the question of fact, is there, or is there not a uniform rate of rent paid generally for the lands of the block? If there be a uniform rate or anything like a uniform rate, then the system enables the Settlement Officer to see at a glance which of the tenants are paying at less than that rate and also enables him to call on such tenants to show why their rents should not be enhanced up to the prevailing rate. But if it be found that there is not a uniform rate paid generally for the whole block or for recognized classes of soil within the block, then it appears to me that it is questionable whether much will be gained, as regards settlement of rents by splitting up the village into blocks and by extracting the fields belonging to each raiyat in each block, for the new rental cannot be worked out by the application of a prevailing rate to the areas of fields appertaining to each holding in each block, if there be no prevailing rate. The procedure is obviously a very elaborate and thorough one, and it must, I fear, add considerably to the cost of settlement. Mr. Reily is unable to say what the cost will be on the system above described. Babu Chaku Lal Sircar says he thinks the expense will be double of what it would be if the villages were not split up in blocks.

"The only alternative procedure which might be adopted would be to have the attestation of holdings made and existing rents recorded as is now done and then to make out a list of the tenants, showing the area of land of each class in each holding, and the amount of the present rent. When on looking over the list it is found that any particular tenant is paying less rent than is generally paid for the same area, he might be asked why he is paying less, and if he alleges that it is because the land he holds is of inferior quality to that for which the higher rent is paid, his particular fields might be noted on the map, and the Assistant Settlement Officer might go on the spot and ascertain whether these particular fields are really inferior to

those for which the higher rent is paid. The effect would be that the Assistant Settlement Officer's enquiry on the ground would be limited to the particular holdings which, from an examination of the terij, appear to be held at abnormally low rates.

"Mr. Reilly should, I think, consider and report in the light of experience gained up to the present whether, working on the system of having every village split up into blocks by the Assistant Settlement Officers—

(a) The estimates already framed can be adhered to : if not by how much they are likely to be exceeded ?

(b) Is there in fact a uniform rate paid generally for lands of the same block, or is there a variety of rates in each of the parganas of which attestation of some villages has been completed ? How many rates and how many blocks are there in each village ?

(c) Where there is a multiplicity of rates within the block area, how can the system of splitting up the village into blocks be utilized in the settlement of fair rent ?

(d) He should give statements for typical villages of each pargana, showing the rental of the whole village arrived at by applying his block rates to block areas, and the actual demand and amount of rent realized for the past three years.

(e) Similarly, he should give the rental of each holding, deduced in the same manner, and the rental actually paid for the holding.

"As this has not yet been done for any village, it is not possible to say how the system will work in practice."

In his Inspection Notes, dated March 1892, Mr. Finucane wrote :—

"When the correct existing rental of a block of villages is ascertained and rights are recorded by the attestation Deputy Collectors, the Assistant Settlement Officer will examine these villages and ascertain the past history of them. He will have soil maps prepared and will collect the data on which assessment of revenue is to be made and enhancements of rent are to be subsequently based, either of villages as a whole or of individual raiyats in villages. His notes and village reports should show clearly the grounds on which enhancements of rent may be afterwards sought either for whole villages where such enhancement is reasonable, or for particular individuals in each village."

In the same notes Mr. Finucane gave the following "Hints for preparation of soil maps"—

"(1) With a view to assessing, a Settlement Officer must ascertain—

(i) What are the actual rental assets of a village,

(ii) Whether those assets are the fair assets obtainable at average rates.

"If they are much below the average, the State, if its revenue is fixed at only the usual rate on them will get less than its due.

"One of the best ways of ascertaining whether the land is paying rent at average rate has been found in other parts of India to be by dividing the village into blocks of homogeneous soil and ascertaining what rate of rent is actually or nominally paid per acre in each Block. Settlement Officers in Orissa are recommended to try this method. If it is found inapplicable they must devise some other test to see whether the rent paid is a fair average rent or not.

"With this object in view it is desirable in the preparation of soil maps to mark off and show in the maps blocks of land or classes of soil now paying a rate or rates of rent more or less uniform, and then to compare these blocks *inter se* according to relative fertilities of soil, facilities for irrigation, proximity to the village site, slope of the land, liability to inundation to deposits of sand, and other circumstances on which the rent-paying capacity of the land depends.

"Hard-and-fast rules cannot be laid down for preparation of soil maps. In this, as in other matters much must be left to the discretion of the Assistant Settlement Officers. The value of soil maps will largely depend on the intelligence of the officer who prepares them, and on the degree of care and labour with which he prepares them.

"The following hints are offered with a view to help Assistant Settlement Officers, but a rigid or mechanical adherence to them is not insisted upon or desired :—

"(a) The officer who prepares soil maps should obtain, whenever he conveniently can, an abstract of the zamindar's jamabandis, showing the total area of the village, cultivated, the total area of each kind of land, i.e., sarad, biali, dalua, &c., for which separate rates are shown in the zamindar's present rent-roll as being paid thus—

							Rs.	a.
50	mans	sarad	...	...	...	...	...	4 8
40	"	"	...	...	...	...	...	3 8
30	"	biali	...	...	...	...	...	3 0
20	"	"	...	...	...	...	...	2 0

and so on. These abstracts (sudder bhians) can, it is believed, be always obtained from the zamindar's agents.

"When the officer who prepares the soil maps goes into the village, he should call on the zamindars agents, in presence of the raiyats, to point out the lands which are paying at the several rates, and if lands paying the same rates are in compact blocks, whether situated in the same or different chaks, he should mark's them off in the map and give all the blocks that pay one uniform rate or approximately uniform rate for *thani* and one for *pahi* lands one number or distinguishing letter, and enter both rates on the maps— (a) *thani* rate ; (b) *pahi* rates. He should then note whether the soils, of the different blocks which pay the same rates for *thani* and *pahi* lands respectively are of similar quality, and whether blocks paying different rates are of the same quality. In short he will first endeavour to make blocks according to rates now actually paid, no matter where the land paying the same rate may be situated, and will then give his own opinion as to each such block, and the rates paid for it.

"(b) Where the lands paying one uniform rate for *thani* and one for *pahi* lands respectively are so intermixed with lands paying at other rates for *thani* and *pahi* land respectively, that it is impossible to mark of the lands or blocks for which each separate rate is paid, the officer will note the fact and make out a soil map according to his own ideas and the ideas of the villagers of the different classes of soil in the village, and note that the rates in the several blocks vary from so-and-so to so-and-so, the average being so-and-so, with remarks explanatory of the variations where he can explain them.

"(c) The rentals entered in the road-cess papers should be compared with the rentals as now given by the Zamindars, and the road-cess papers filed by the Zamindars should, for this purposes, be made over to the Assistant Settlement Officer as he requires them. There is no necessity to copy the road-cess papers. They can be got from the Collector's office in original.

"(d) Assistant Settlement Officers should, in order to satisfy themselves that the existing rents as now given by the zamindars and raiyats are correct insist on the zamindars filing their jamabandis for recent years' and should compare the amounts of the rentals entered in them with the amounts shown in the raiyats' receipts, and with the rental said to be the rents actually paid at present, specially whenever there is reason to doubt that the rents stated are not correct."

12. The subject of soil maps and statement was noticed in paragraph 46 of my Inspection Notes written in Orissa in August and September 1892; and in paragraphs 15 to 37 of my Inspection Notes, dated February 1893, a scheme of general principles for the assessment work in pargana Kotdesh was set forth, which was elaborated in discussions between Mr. W. Maude, the Settlement Officer, Mr. R. Nathan, Assistant Settlement Officer, and myself. As has been noted in the first paragraph of this letter, the Board stated in your letter No. 458-A, dated the 30th March 1893, that they would abstain from discussing and expressing their views on the details of the system of assessment until Mr. Nathan's report on his test assessment of a group of villages in Kotdesh should be received.

13. In justification of the elaborate discussion of principles compared in Mr. Nathan's report I may remind the Board of the orders passed in paragraph 4 of the Resolution of Government, dated 15th June 1890, on the completion report of the settlement of the Khurda estate. It was stated in that Resolution that the operations in Khurda had been unduly protracted on account of minor difficulties which with better arrangement and forethought could have been overcome, and it was observed for future guidance that the rate report which was sent in for the Khurda estate about four years after the work had begun, should have been submitted at an earlier period. It was added that the rate reports were the real foundation of the settlement, that they open a wide field for discussion and objection, and that ample time must be allowed for their consideration.

I would remark, therefore, that while it is unlikely that the present report, which is based on materials and statistics furnished by a group of 24 villages only in one of the three districts under settlement, will furnish the Board and Government with sufficient information for determination of all the questions submitted for decision, it is in accordance with the expressed wishes of Government that an attempt has been made to state at this stage of the proceedings the difficulties which have presented themselves to the officers engaged in the work.

Mr. Nathan's report appears to me to contain a very able and lucid examination of the task before the Settlement Officers in Orissa, and to deserve the acknowledgments of the Board.

I shall now proceed to remark on each paragraph of the report on which I have an expression of opinion to offer, and in particular shall express my views on each of the eighteen points specially submitted in paragraph 141 of the report for instructions.

I will preface my remarks by explaining that what Mr. Nathan means when he says that he has fixed provisional fair rents for the group of villages under report is that he has worked out in detailed and abstract statements the rents which he would propose to fix. He has not, however, entered those rents in the tenant's khantians, or given notice of his intention to "settle" rents within the meaning of the provision of section 104 (2) of the Act, which is quoted in the margin.

Until Government shall have passed orders on the question which has recently, I understand, been again referred to the law officers, as to whether Settlement Officers acting under Chapter X of the Tenancy Act have jurisdiction to settle or call upon raiyats to consider proposed new rents in anticipation of the expiry of a settlement of the revenue (on the understanding that those new rents are not to have effect till after expiry of the existing term of settlement), the settlement of fair rents cannot be undertaken in Orissa. I may mention that although the records of existing rents have been attested for the whole of the Puri district and for large area in Cuttack and for part of Balasore not a single application on the part of a landlord or tenant for settlement of a fair rent has yet been received.

14. I have first to remark on paragraphs 19 to 21 of Mr. Nathan's report which deal with the subject of nij-jot lands, Chapter XI of the Bengal Tenancy Act, which contains provisions with regard to proprietors, private lands, has not yet been extended to Orissa. There is no

provision of law, therefore, to prevent accrual of occupancy rights in nij-jot lands under sections 20 and 21 of the Tenancy Act (which have been extended), unless section 6 of Act X of 1859 be still alive in spite of those sections. I agree with Mr. Nathan that the mukadams in Orissa have as much right to be protected in the enjoyment of their nij-jot lands as the zamindars themselves. If the Tenancy Act be extended in its entirety to Orissa, I would recommend that special legislation be undertaken to secure to all tenure-holders holding at rents fixed for the settlement, the protection afforded to proprietors by section 116 of the Tenancy Act. Such legislation would stereotype the existing state of things, but would not permit accrual of new rights in nij-jot. This is the first of the special points named in Mr. Nathan's paragraph 141 as requiring orders. With regard to the instructions as to recording nij-jot, which were given by Mr. Finucane in February 1892 (quoted by Mr. Nathan in paragraph 19), I shall separately address the Board in connection with the rules for the record-writing in Orissa.

15. The Subject of resumption of revenue-free lands is dealt with in paragraphs 24 to 41 of the report. The first matter to be decided is whether the rules proposed in paragraphs 26 and 27 as to resumption of excess areas are approved. This is point (2) of Mr. Nathan's 141st paragraph. In this connection the orders of Government contained in paragraph 16 of Resolution of the 23rd July 1880, printed on page 193 of volume II of the Khurda Selections may be read.

The next matter to be decided under this head is the question whether revenue-free and service lands should be resumed on the ground that the revenues of the lands are not devoted to the purposes for which the grants were made (paragraphs 28 to 35 and 41 of the report). This is point (3) of paragraph 141. In the settlement of the Khurda estate the Commissioner and the Board held (page 168 of Volume II of the Khurda Selections), and the Bengal Government agreed (page 193 of the same), that, having once confirmed a lakhiraj grant Government had from a revenue point of view no concern with the eventual appropriation or alienation of the lands. It was directed that lands given in endowment for charitable and religious purposes should be distinctly registered as "endowments," and that all persons found in actual possession should be entered simply as so found. It was stated that this would pave the way for any special legislation that might hereafter be determined upon to claim the revenues of such endowments for the public. It is probable that the same view will be taken in the present settlement; but the Board and Government may possibly wish to defer passing orders till full information with regard to the lands claimed to be held revenue-free in all the three districts is before them. It is stated by Mr. Mills that in the last settlement 277, 925 rent-free claims were investigated. This included the revenue-free claims.

In paragraph 36, Mr. Nathan proposes to assess any revenue-free lands which may be resumed at ordinary raiyati rates, and the Settlement Officer agrees. I would also agree in this proposal so far as regards excess lands of this description. If entire grants be resumed, the precedent of the last settlement should probably be followed, and the resumed lands should be assessed moderately. Mr. Mills says that, in the case of resumptions, Collectors were particularly enjoined not to attempt to make the resumed lands pay at the same rate as the surrounding hasilat. He adds that "to have assessed these lands at the rate paid by raiyati lands of the same quality, would have, in fact, nullified the great boon of a half-rental system so graciously granted to the lakhirajdars of Cuttack who had possession of their holdings before and since the conquest." In this connection reference may be made to the orders of Government passed in the case of the Khurda estate, to be found on page 195 of Volume II of the Khurda Selections.

In paragraph 37, Mr. Nathan states that it is not desirable to re-apply revenues of resumed lands to purposes specified in the original grants, and that the only practicable course is to include such revenues in the gross assets of the village, and divide them in the usual manner. This is point (4) of his 141st paragraph. The distinction is not quite clearly preserved, I think, in this proposal between rent-free and revenue-free lands. If the resumed land be included in a revenue-paying estate, Mr. Nathan's proposal is correct. If the resumed land be revenue free it must either be formed into a separate revenue-paying estate, or it may be included with an adjoining revenue-paying estate, if the proprietor be willing to accept settlement.

Next as to the procedure to be adopted for trial of resumption cases. This is the matter submitted for orders in points (5) and (6) of the 141st paragraph of the report. Mr. Mills states that, in the last settlement, experience suggested the wisdom of uniting the duty of settlement and resumption in an estate in the same officer. My recollection is that in Mr. Fasson's settlement of part of Chittagong district, it was held to be unnecessary to invest the settlement Officers with powers under the Resumption Regulations, but am I unable at this moment to refer the Board to the orders passed. In view, however, of the recent judgment of the Full Bench of the High Court (in the cases Nitya Singh and others decided on 12th August 1893), which lays down that revenue officers preparing a record-of-rights under Chapter X of the Tenancy Act are not competent in virtue of the powers vested in them by that Act to determine the validity of rent-free titles so as to resume such

lands, and to declare them liable to settlement of rent, it will be necessary, I think, to invest the Settlement Officers with powers under the Resumption Regulations II of 1819 and IX of 1825.

16. The question of resumption of service lands is discussed in paragraphs 40 to 42 of Mr. Nathan's report. Separate recommendation has been made in an earlier paragraph of this letter that the service lands of chaukidars and patwari's should be resumed.

With regard to the lands held by paiks and khandaits, the Board and Government may probably wish to have full information for all the three districts before deciding as to the action to be taken either in the direction of resumption, if this be possible, or with the view of making these tenure-holders perform some public services in return for the privileges which they enjoy. It was considered in 1880 to be impossible to exact any services from the khandaits in the Khurda Estate (see pages 40 to 56 of Volume III of the Khurda Selections).

With regard to service lands held by village servants, such as blacksmiths, barbers, potters, boatmen, Mr. Nathan's recommendation, that such lands should not be resumed when they are held by persons who *bona fide* perform the offices for which the grants were made, may be considered in connection with the orders passed by Government in 1880 in the case of the Khurda Estate. Those orders are not quite clear, for, while they direct that a life-tenure only should be allowed to existing incumbents, they go on to say that artificers and boatmen doing real service to the community should retain their jagirs while they render such service. I would support Mr. Nathan's recommendation under this head.

17. The status of bajyaftidars is discussed in paragraph 47 of Mr. Nathan's report, and is point (7) in his 141st paragraph. I have only to say under this head that the bajyaftidar can not be treated as a proprietor within the meaning of section 3 (2) of the Tenancy Act.

18. The treatment of the assets of lands of bajyafti and kharida holdings is discussed in paragraph 48 of Mr. Nathan's report, and is point (8) in his 141st paragraph. I agree with Mr. Nathan that the rent payable by the bajyaftidar and kaaridadar may be added to the gross assets of the village, and that the general rates of malikna and collection expenses should be applied to the assets of such tenancies.

19. In paragraphs 52 and 53, Mr. Nathan discusses the question whether the rents of thani raiyats and bajyaftidars should be fixed for the term of settlement. This is point (9) of his 141st paragraph. Agreeing with Mr. Nathan and with the Commissioner, I would recommend that the privilege of a rent fixed for the term of settlement should be maintained in favour of thani raiyats, bajyaftidars and other tenants who under the conditions of the last settlement enjoyed this privilege. It does not seem to me to be necessary to resort to legislation in order to secure to tenants this privilege. The tenants would be protected by virtue of the settlement contract made between Government and the zamindars; and the right might be secured by an entry to be made in the kabuliyats to be signed by the zamindars, and also by entry of the privilege as a special incident of the tenancy in the khatians of the tenants. In this connection, I have the honour to refer to paragraph 5 of my letter No. 14-T.A., dated 3rd January, to your address, and to correspondence therewith enclosed.

20. In paragraphs 59 and 60 Mr. Nathan discusses the subject of right in waste lands, and remarks that, as the right of ownership in such lands vests in hastabud villages in the zamindar, and in makadami villages in the makadams, save for such ill-defined communal rights as may be possessed by the resident raiyats in such lands by local custom, it is doubtful whether anything can be done by Government in the direction of reserving such lands for fuel or fodder reserves. This is point (10) of paragraph 141 of the report. I agree in this view. It would be illegal for Government to lay hands on the village wastes in order even to utilise them for the general benefit of the community. All that can be done in the settlement is to record all rights that may be ascertained to exist in such wastes.

21. In paragraph 61, Mr. Nathan introduces what he describes as "the assessment problem," i.e., the facts which must be borne in mind in the settlement of fair rents in Orissa, and the principles suggested for approval in making that settlement. In paragraphs 62 to 91, Mr. Nathan describes the procedure which he would recommend, which, it may be remarked, is based almost entirely on the instructions which have been cited in paragraph 11 of this letter; and in paragraphs 92 to 134 he shows the results of the practical application to the different classes of tenancies of the principles suggested. The stages of the proposed procedure are (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 as recorded in his 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 principles proposed are so clearly stated by Mr. Nathan, that it is unnecessary for me to recapitulate them ; and I have only to ask whether they have the approval of the Board, and whether they may be laid down for the general guidance of the Settlement Officers in Orissa. Such explanation as may appear to be necessary may be added that in stage (7) of the procedure the Settlement Officers must with reference to the requirements of the Tenancy Act, proceed judicially, and have regard, in cases where objection is made to the fair rent proposed by them, only to such evidence as is placed on the record with due regard to the requirements of the law of evidence. The practical effect of such an instruction would be that in all cases in which the rent proposed by the Settlement Officer on the day fixed for settlement of rents is not accepted by the parties, the Settlement Officer will be forced by the difficulty of legal proof of prevailing rates, to base any enhancement on the ground of rise in prices alone.

Remarks on particular points of the proposed procedure.

22. I have the following remarks to offer on particular points in the proposed procedure :—

Mr. Nathan wishes to amend his definition of a prevailing rate given in his 69th para-

graph as follows :—

“By the prevailing rate for a particular class of soil in any village is meant that rate at which the greater portion of the pahi lands of that class pay, or in default of such a preponderating rate, the lowest rate in the descending scale of rates, which taken with all lesser rates includes the greater portion of the pahi lands of the particular class.” I beg to express my concurrence in this definition as a legal and workable explanation of a term which has not been defined in the Tenancy Act. The definition is more precisely expressed in Mr. Nathan's 70th paragraph. It is sometimes maintained, I believe, that unless an actually preponderant rate can be discovered to exist, it must be held that in fact no prevailing rate exists in a village within the meaning of the Tenancy Act. It would be held, I understand, by the exponents of this view of the law that in a village containing 200 raiyats, of whom 50 paid rent at over Rs. 4 an acre, 50 at Rs. 3 to Rs. 4 an acre, 50 at Rs. 2-8 and over an acre, and 50 at less than Rs. 2-8 an acre, that there could be no enhancement of the rent of the last-named 50 raiyats on the ground stated in section 30 (a) of the Tenancy Act, because there is no preponderating rate ; but that there could be an enhancement of the rents of the last-named 50 raiyats on the ground of prevailing rate if 101 raiyats paid exactly Rs. 2-8 an acre. Looking to the speech made by the Hon'ble Mr. Evans (quoted on page 82 of Messrs. Rampini and Finucane's 2nd edition of the Tenancy Act) in the course of the debates on section 31 of the Tenancy Act, I do not understand that the framers of the Act had in view a preponderant rate as the only possible prevailing rate, or that they contemplated that only in the case of a preponderant rate being found in a village was enhancement to be permitted of the rent of a raiyat paying less than the majority of his neighbours. Nor does it seem to me that there is any equity in this view, which would practically often render section 30 (a) of the Tenancy Act a dead letter. I would suggest that the opinion of the law officers of Government should be obtained on this question for the guidance of Settlement Officers.

23. The subject of “guiding rates” is discussed in paragraphs 74 to 76 of the report. Agreeing with Mr. Nathan in the view that guiding rates are useful as an index to the amount of en-

hancements of rents of raiyats which may be made on the ground of rise in prices, it appears to me that in stage 7 of the procedure these rates can only be practically used for settling fair rents of raiyats when they are not objected to by landlords or raiyats ; but that much use may be derived from them in formulating the rents to be proposed to tenants and landlords. It appears to me also that they can always be cited in judgments settling fair rents to show why the full enhancement permissible on the ground of rise in prices has not been taken.

24. With reference to Mr. Nathan's remarks in paragraphs 78 and 79 of his report on “ascertained rates,” it may be urged that when prevailing rates, as stated by landlords, are

disputed (and it is from landlords only that Mr. Nathan has been able to obtain much assistance in recording existing rates) it may be desirable to check the rates stated by the landlords, by dividing the khatian rentals for particular classes of land by the khatian areas ; but in fact full material already exists for comparison in columns 5 and 6 of Assessment Sheet No. V (the form is printed as Appendix XVI to Mr. Nathan's report). In view of the reasons stated by Mr. Nathan in his 67th and 79th paragraphs, I doubt whether it will generally be necessary to make such calculations which would involve increased cost on account of establishment for tabulation of figures.

25. The question of imposing limits of enhancement other than those imposed by prevailing and guiding rates is discussed in paragraphs 81 to 85 of the report. This question covers point (11) stated in paragraph 41 of the report. Mr. Nathan's general rules for the guidance of assessing officers under this head are as follows :—

- (1) The rent of no raiyat who has held his lands at a fixed rent for the term of settlement shall be enhanced more than 100 per cent. on the ground of the rise in prices. 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 since the last settlement.
- (2) When the rent to be fixed at the present settlement for raiyats other than those holding at privileged rates is Rs. 10 or over, the maximum limit of enhancement shall be ten rupees, or an increase of 100 per cent., whichever is greater.
- (3) In the case of tenants holding at privileged rates, the maximum limit of enhancement shall be 200 per cent.
- (5) Nothing that has been laid down is to prevent the assessing officer from making such modifications of the various rules for enhancement as will prevent hardship in individual cases.

I recommend that all these rules should receive the general approval of the Board as a guide to the Settlement Officer in tabulating the fair rents to be proposed to parties concerned on the day fixed for settlement of fair rents.

26. I recommend that the forms of Assessment Sheets I to V submitted as Appendix XVI to the report be approved. This is point (12) in paragraph 141 of the report. The forms of the Assessment Tables have been very carefully considered ; and I do not at present feel myself able to make any suggestions for their simplification. If they can hereafter be simplified, the cost of tabulation would *protanto* be decreased.

27. With reference to the paragraphs of the report which deal with the practical application of the proposed principles of assessment, I have to offer the following remarks :—

This subject is discussed in Mr. Nathan's 93rd paragraph. The rules which he suggests appear to me to be suitable. The question has been asked why pahi rents should be altered at all ; and it has been suggested that enquiry must be made as to the date when each pahi rent was last enhanced before any enhancement can be made at the time of settlement. I have therefore to remark that the mere fact that a pahi rent was enhanced, if only last year, does not appear to me to bar enhancement by the Settlement Officer if such enhancement appear to be fair and equitable. It is conceivable that recent enhancements might be collusively pleaded, or might be collusively made with the object of preventing fair and equitable enhancements being made by the Settlement Officer. Starting with the presumption, extremely favourable to tenants, that existing rents are fair and equitable, and that good cause must appear before enhancement will be proposed ; and applying the rules suggested by Mr. Nathan in the spirit of moderation in which they have been devised and provisionally applied by him, I see no reason for thinking that improper enhancement of pahi rents is likely to result. It is to be remembered also that the fair rents now to be recorded as payable by pahi raiyats who have occupancy rights will remain unchanged for fifteen years.

28. When Mr. Nathan wrote his 101st paragraph on the subject of settlement of rents of under-raiyats, he had not before him the opinions given by the law officers of Government, which were communicated with your memorandum No. 926-A., dated 10th July 1893, as to the presumption to be made with regard to the rents of under-raiyats. The opinion of the Advocate-General given on the 28th May 1893, is to the effect that the existing rent of under-raiyats must be presumed to be fair and equitable until the contrary is proved ; and that the contrary would not be proved by showing that the existing rent is in excess of the amount recoverable under section 48 of the Tenancy Act. With regard to the Commissioner's marginal comments on this paragraph of the report, I have to say that calculation of the amount and value of produce merely for the sake of fixing rents of under-raiyats does not seem to me to be generally desirable ; nor does it seem to be desirable that rentals of raiyats should be fixed at lower rates because they have let their lands to under-raiyats.

29. In paragraphs 103 to 106 Mr. Nathan returns to the consideration of the settlement of fair rents of bazyastidars and other tenants holding at privileged rates, to meet whose case he proposed in his 87th paragraph a rule fixing the maximum limit of enhancement at 200 per cent. The question how these tenants holding at privileged rates should be assessed appears to me to be one of the most difficult of the questions referred in this report for decision. Looking to the orders passed at the last settlement, as cited in paragraph 45 of Mr. Nathan's report, there can be no doubt that it

was distinctly laid down that the favourable terms then granted were limited to the term of the settlement, and that privileged tenants are now liable so far as their character of rights dating from that settlement is concerned, to pay the full rates paid by tenants who are not privileged. On the other hand, as is pointed out by the Commissioner, it must be remembered that suddenly to demand a very large increase of rental from these tenants may cause great hardship. There is also the difficulty that in fact an enhancement made proportionately to the rise of prices may not be sufficient to meet the requirements of the case. After careful consideration of this question I have nothing to add to the proposals made by Mr. Nathan in his paragraphs 87 and 103 to 106 for assessment of these tenants. This is point (13) of his 141st paragraph.

30. Paragraph 107 of the report deals with Kamil raiyats. In the case of these raiyats, who were nominally assessed at full rates at the last settlement, but really were treated very liberally, Mr. Nathan would settle fair rents as for bajyafidars, but would apply the 200 per cent. limit of enhancement only in cases where the new rental will amount to or exceed Rs. 5. On the whole, I would recommend that when the new rent is to be fixed at Rs. 5 or more, the increase should not exceed 200 per cent.

31. The subject of division of assets between the zamindars and the tenure holders, which is discussed in paragraphs 115 to 124 of the report, has been dealt with in paragraph 9 of this letter.

32. The subject of assessment of homestead lands is discussed in paragraphs 43 and 125 to 127 of the report. These paragraphs cover point (14) of the 141st paragraph. After careful consideration of this subject, I am disposed to recommend that to all tenants who by custom of the country hold their homesteads rent-free, the privilege should be continued. This was not the course followed in Khurda, where Minha homesteads were assessed at half rates under order contained in paragraph 24 of the Resolution of the 23rd July 1880 (page 199 of Volume II of the Khurda Selections). In Khurda all rates fixed for homesteads held by raiyats were reduced by one-half as a concession against the chaukidari tax (Bengal Government letter No. 27 of 6th January 1882, printed on page 20 of Volume III of the Khurda Selections).

33. The assessment of waste and culturable lands is dealt with in paragraphs 128 and 129 of Mr. Nathan's report. This is point (15) of his 141st paragraph. I agree in his proposal that as a rule no rent should be assessed on waste lands which do not already bear a rent, but that the case of estates bearing large tracts of jungle should be specially considered by the Settlement Officer.

34. The assessment of orchards, which is treated in Mr. Nathan's paragraphs 130 and 131, has been dealt with in separate correspondence ending with the Board's letter No. 915-A, dated 8th July 1893. I shall separately address the Board on this subject.

35. The general results of application of the proposed rules for assessment are summarised for the group of villages under report in Mr. Nathan's 133rd and 134th paragraphs. He shows that in the group of villages under report the total assets have increased from Rs. 5,881 to Rs. 6,991, including Rs. 180, estimated value of grain rent, or by 1770 per cent. during the term of settlement. Adding to the existing rental Rs. 2019, representing enhancement made on the existing rental, the total assets become Rs. 9,011, and exceed the assets of the last settlement by Rs. 3,129, or by 53.21 per cent. Lowered by more lenient treatment of bajyafidars, as proposed in paragraph 106 of the report, the assets become Rs. 8,784 and the percentage of increase of new over existing assets becomes 26.79, and of new assets over the assets of last settlement becomes 49.35. If the concession of an additional 5 per cent. of the assets proposed in paragraph 119 of the report be allowed, the new Government revenue will be Rs. 5,344 against the last settlement revenue of Rs. 3,846, which gives an increase of 39.13 per cent.

36. The Commissioner in his marginal remark on these paragraphs of the report writes that he would prefer an increase of 25 per cent, and a settlement for 15 years only. With reference to this remark, I have to point out that the present survey and settlement operations will certainly last nine or ten years (from the year 1888 in which they began). I would express the hope that 20 years will be the shortest term of settlement that will be considered. Looking to the previous history of Orissa settlements, to the promises originally held out that a permanent settlement would be made, and to the fact that a settlement for 15 years only would allow no opportunity to the zamindars and village tenure-holders to obtain any increase of the greater portion of the settlement rental during the term of settlement, I would recommend that the term of settlement be for 30 years.

37. The rules proposed in paragraphs 135 and 136 of the report [which include point (16) of the 141st paragraph] for fixing minimum limits of enhancement and for elimination of fractions of pies, are intended to save labour in tabulation, and may be followed, I think when parties do not object, save that I would suggest that fractions of pies should be omitted instead of being raised to whole pies in settlement of fair rents.

38. I agree in the view stated in paragraph 137 [point (17) of paragraph 141] that field rents need not be recorded in the khatians except on the express application of parties.

39. I submit a revised estimate drawn up by Mr. Nathan of the cost carrying out the proposed settlement procedure in an area of 600 square miles to be placed in the charge of a selected Assistant Settlement Officer.

It is for the Board to determine whether this revised estimate of cost is prohibitive, and whether a cheaper method of assessment than the system set forth in Mr. Nathan's report, and of which the heads are stated in paragraph 21 of this letter, must be found. I have great confidence in Mr. Nathan's power of estimating the work involved in the system which he has proposed, and I am not prepared at present to revise or criticise his estimate of cost. If the Board consider that the procedure proposed is legal, workable and desirable, but that the cost is prohibitive, a thorough examination may be made of the details of the work, specially of the tabulation work, to see whether the cost can be reduced. If the assessment procedure proposed be not approved, it will be necessary to consider what other procedure should be adopted.

I may here mention that the area of the temporarily-settled estates under resettlement in Orissa (exclusive of Khurda) is about 5,000 square miles, that the cost of survey and initial record-writing will probably be at least 5 annas or 6 annas an acre, and that the cost of check and attestation by revenue officers of the records of existing rights and rents, is likely to be not less than 4 annas an acre*. It is impossible to estimate what may be the cost of case-work

*This is very rough estimate based on the fact that settlement expenditure up to 30th September 1893 amounted to Rs. 441,000, and that up to that date the revenue officers who have been chiefly employed in attestation work had attested records for about 2,000 square miles.

under sections 104, 105 and 106 of the Tenancy Act. On the whole, I do not anticipate that the settlement of the temporarily-settled estates of Orissa is at all likely to be made at a less cost than 12 annas to 1 rupee an acre, i. e., it will cost from 24 lakhs to 32 lakhs of rupees.

40. Mr. Nathan's examination in his 138th and 140 paragraphs of the procedure required for fixing fair rents under the provisions of the Code of Civil Procedure, closes his report. It appears to me that the examination made is generally correct, and that it adequately states the great difficulties involved in settling fair rents under the provisions of the Tenancy Act and the Code of Civil Procedure on a large scale in connection with the settlement of the land revenue. It has to be remembered that even when existing rents are left untouched, the Civil Procedure Code must be followed in fixing the settlement rents except in so far as it may be modified by rule framed by the Local Government. Something can probably be done to simplify the procedure by additional rules to be made by the Local Government under the powers conferred by section 107 of the Tenancy Act. Thus, if Government should think proper to make a rule, and has power to make the rule that fair rents calculated in accordance with the principles of assessment which have been submitted in preceding paragraphs or on such other principles as may be laid down, may be proposed to all parties interested and that a burden of proof shall be thrown upon any person objecting to the rents proposed, to show that those rents are not fair, much difficulty would be removed from the Settlement Officer's path.

So with reference to Mr. Nathan's sub-paragraph (1) in paragraph 146 it may be declared by rule, if this be thought necessary, that the Settlement Officer is not required to join landlords with Government as plaintiffs in proceedings for fixing fair rents.

Plaints may be declared to be unnecessary when neither landlord nor tenants applies. Summonses with statements may perhaps be dispensed with except in the case of tenants whose rents are to be enhanced.

Labour may be saved by printing forms of proceedings to be adopted at the stage of settlement of fair rent.

To facilitate proof of rise in prices it may be possible to have statements of prices drawn up for each of the three districts, to be authenticated by a Government officer as correctly stating the results of examination of accounts and statistical reports, and to be made admissible in evidence or even to be assigned a presumptive value until they be shown to be in correct or inapplicable.

Decreets may be declared to be unnecessary in fair rent cases, the judgments and the entries made in the khatians in accordance with the judgments being declared to be sufficient.

The Board may probably consider that it is advisable to obtain the assistance of the law officers in drawing up such additional rules and instructions as may appear to be required.

41. In conclusion, I have to point out that, however, much the work of the Settlement Officer who is settling rents under Chapter X of the Tenancy Act can be facilitated by rules made under section 107 of the Tenancy Act, the procedure will remain laborious and difficult far beyond the task which falls to a Settlement Officer in other Provinces; and that it appears to be a question how far it is practicable within reasonable limits of time and expenditure to satisfy the requirements of the law, to do justice to landlord and tenant, and at the same time to assert the equitable rights of Government to a reasonable increase of revenue. To show how much simpler the task of settlement of fair rents in connection with a settlement of revenue is in the Central Provinces, I would request a reference to sections 213 to 215 of the Central Provinces' Settlement Code. The following is a quotation from section 213 of the Code, which states how revised rents and revenue are to be "announced" to landlords and tenants, and the circumstances under which they will become final:—

"The rents proposed for assessment in the raiyatwari abstract will not be taken as fixed under the Tenancy Act until they have been communicated to the people, and an opportunity for making objections to them has been afforded to the persons concerned. The *malguzars* and tenants of the village having been called together, the rents proposed in the raiyatwari abstract will be read out to them, and the Settlement Officer or Assistant Settlement Officer in charge of the proceeding will inform them that the rents are not final until formally adopted by him, but that they will be adopted unless good cause is shown against them."

If it be stated that the results of operations hitherto conducted in these Provinces under Chapter X of the Tenancy Act are reassuring, I have to reply that those results do not convince me that large settlements of rents in connection with the settlement of the land revenue will be smoothly, expeditiously, and economically made under that chapter. I have prepared a statement showing the period occupied and money spent on nine considerable settlements made under the Bengal Tenancy Act, including settlements of six estates under the Court of Wards, Sunkerpur, Churaman, Maldwar Srinagar Banaili, Hukumapur and Serail, a private estate (Dubalhati) and a Government estate (Nalchira), and the portion of Muzaffarpur surveyed and settled in 1885 to 1887. The attestation of an area of 155 square miles in Muzaffarpur and the final framing of records for 81 square miles only occupied Mr. E. W. Collin, C.S., for 18 months with the assistance of two Deputy Collectors (one for 12 months and one for 8 months), and cost Rs. 425 a square mile for the area attested, and Rs. 318 a square mile in addition under the head of survey for the whole area cadastrally surveyed. The period occupied by Mr. Collin in settlement of the 666 square miles included in Srinagar-Banaili Estate was from November 1887 to the middle of 1891 with intervals of deputation. Mr. Collin had two assistants for the whole period, and at times had three assistants. The work of settlement of this estate certainly did not progress at a greater rate than 70 square miles per officer per annum (after allowing for Mr. Collin's periods of deputation). The cost of this settlement, including survey, amounted to Rs. 467 per annum. It is true that the rent-rolls of Srinagar-Banaili Estate were in great confusion, and that the work was made more costly by being scattered. On the other hand, it was a great advantage to the Settlement Officers of the Srinagar-Banaili Estate and other estates, that the landlord was the Court of Wards. On the Dubalhati Estate, where this advantage did not exist, and where rent disputes were hotly contested, Munshi Nandji spent $3\frac{1}{2}$ years in settling an area of 59 square miles, and the operations cost Rs. 619 to the square mile. On the Government Estate of Nalchira the settlement of $28\frac{1}{2}$ square miles occupied Munshi Nandji for 14 months, and this after a considerable time previously spent by other officers in attempting to effect a settlement. The survey and settlement under the Tenancy Act of 18 Government estates in Backergunge, with an area of about 80 square miles, had cost down to the end of March 1893, at the rate of about $10\frac{1}{2}$ annas to the acre, and the operations have not yet been completed. The cost incurred in framing a record-of-rights and in settlement of rents in the 50 villages of thana Ramu in Chitagong has been (on account of special circumstances) extremely heavy; and the work is not yet finished. The last three cases cited are the cases most in point in consideration of the task before the Settlement Officers in Orissa; as they are the only large settlements of land revenue which have been made or are being made under the Tenancy Act elsewhere than in Orissa. No doubt each of these three settlements is attended with special and peculiar difficulties of its own; but so is the Orissa settlement attended with special difficulties, notably in the position of the thani riyats and the privileged tenants.

Unless the task to be undertaken in Orissa, and the principles of assessment to be applied, have been misapprehended or unless some assistance can be afforded to the Settlement Officers in performance of their difficult duties by means of such a rule as is suggested in paragraph 40 of this letter, or in such other manner as may appear, legal and proper, it may yet be found that the procedure of Chapter X of the Tenancy Act is unsuitable for such a large settlement of revenue.

Acknowledgment of assistance given by Messrs Maude and Nathan.

41. It remains for me to acknowledge the very great assistance which has been given to me by Messrs. Maude and Nathan in connection with this important discussion.

Revised Estimate prepared by MR. R. NATHAN for preparing assessment sheets and fixing provisional fair rents over an area of 600 square miles.

THE estimate is based on the following suppositions:—

- (1) That the work is to occupy 12 months.
- (2) That it is to be in charge of an Officiating Joint-Magistrate, 1st grade.
- (3) That he is to be assisted all the year round by a Deputy Collector, and in the field season by three Sub-Deputy Collectors (for soil map work).

	Rs.
(1) Salary and allowance of Officiating Joint-Magistrate, 1st grade at Rs. 966 for 12 months	11,592
(2) His travelling allowance at Rs. 150 for 6 months	900
(3) Salary and allowance of Deputy Collector for 12 months, at Rs. 400	4,800
(4) His travelling allowance at Rs. 75 for 6 months	450
(5) Salary and allowance of 3 Sub-Deputy Collectors for 5 months, at Rs. 200	3,000
(6) Their travelling allowance for 5 months, at Rs. 50 each	750
(7) Office establishment for 12 months—	
1 Head clerk at Rs. 50	50
1 English clerk at Rs. 25	25
1 Nazir at Rs. 20	20
2 Record-keepers at Rs. 20	40
2 Vernacular muharrirs at Rs. 10	20
2 Patwaris (diet expenses) at Rs. 5	10
2 Chaprasis at Rs. 6	12
2 Daftaris at Rs. 6	12
8 Peons at Rs. 5	40
Total	229
For 12 months	2,748
Six draftsmen at Rs. 20 for 6 months	720
	3,468
(8) Contingencies at Rs. 75 for 12 months	800
(9) 1 Tent khalasi for four months at Rs. 6 for the Covenanted Officer in charge	24
(10) Field establishment of the Deputy Collector and each Sub-Deputy Collector for $4\frac{1}{2}$ months—	
1 Muharrir at Rs. 15	15
1 Tent khalasi at Rs. 6	6
3 Peons at Rs. 5	15
	36
	$36 \times 4 \times 4\frac{1}{2}$
	648
(11) 40 soil map kanungos for 4 months at Rs. 25	4,000
(12) Assessment establishment—	
(a) Four head muharrirs at Rs. 30 for 12 months	1,440
(b) Four times the establishment estimated for in Part IV of the estimate given on page 31 of the report contained in letter No. 424, dated the 12th July 1893, Rs. 9,428 4	37,712
Total	39,152
(13) Office rent and building charges	1,000
(14) Travelling allowance of ministerial officers	150
GRAND TOTAL	70,714

The cost thus amounts to just under 3 annas an acre.

MR. FINUCANE'S NOTE, 14th December 1893.

Note on MR. NATHAN'S Assessment Report, No. 424, dated 12th July 1893.

IN accordance with His Honour's orders, I submit this note on Mr. Nathan's assessment Report, dated 12th July 1893, which was submitted to Government with the Board's No. 1274 A., dated 30th November 1893.

Mr. Nathan in part I of the report (paragraphs 1 to 12) gives a general description of the tract, containing 24 villages with an area of 6,052 acres, to which his special enquiries extended; in part II (paragraphs 13 to 60) he gives details of tenures; in part III (paragraphs 61 to 91) a general account of his proposed assessment principles and procedure; and in part IV (paragraphs 92 to 134) the practical results of the application of these principles.

I propose to consider in this note at the outset part III (principles and procedure) as being the most important, and subsequently, if so desired, to offer some remarks on the other parts.

I would premise, however, that I have not the file with me, and have to depend on Mr. Nathan's, Mr. Macpherson's and the Board's reports. I may be under some misapprehension regarding the proposed procedure, and am not sure that I fully understand it.

2. So far as I can see, the main, if not the sole, object of the preparation of soil maps, of the deduction of "prevailing rates", "ascertained rates", "guiding rates", and of the rules of practice described in paragraphs 63 to 96 of Mr. Nathan's report, is to obtain some tests or guides by which the Settlement Officer may satisfy himself and Government as to what would be fair rents for *thani* and *pahi* raiyats, which denominations include the settled, occupancy and non-occupancy raiyats of the Bengal Tenancy Act.

The Settlement Officer having got at what, judged by these tests or guides, he thinks to be fair rents, proposes to enhance the rents of tenants who are now paying less than the fair rents deduced by those tests or guides, up to the rents arrived at according to that standard. I am not sure that I quite understand the process by which this enhancement is to be effected. I will assume, however, that the rents arrived at by Mr. Nathan are fair and equitable in themselves, then I gather from paragraph 21 of Mr. Macpherson's forwarding letter that on a day to be fixed for the settlement of fair rents it is intended to propose the deduced rents to the landlords and tenants concerned for their acceptance. If they do accept them, then there is an end of the matter; the rents proposed and accepted may be

* Paragraph 28 of Mr. Macpherson's No. 68 T.S., dated 28th October 1898.

Officer will be forced by the difficulty of legal proof of prevailing rates to base any enhancement on the ground of rise in prices alone"

entered in the records as fair rents settled by mutual consent of all parties concerned. But if they do not accept them, "then the Settlement Officer will be forced by the difficulty of legal proof of prevailing rates to base any enhancement on the ground of rise in prices alone"

In other words, I take it that the procedure does not purport of itself to settle fair rents†

† Paragraphs 129 to 141 of the report.

by civil suit, in all cases in which the rents deduced by it are not accepted by the parties.
‡ Revised estimate prepared by Mr. Nathan annexed to Mr. Macpherson's report.

But the cost of these preliminary proceedings is estimated by Mr. Nathan at 3 annas an acre ‡ which, it is to be remembered, is exclusive of the cost of attestation, recording of existing rents and status, and of the settlement of fair rents by civil suit, "on the ground of rise in prices in all cases in which the proposed fair rents are not accepted by the parties."

3. I would respectfully submit that this cost is absolutely prohibitive, and that some cheaper, although it may be more rough and ready system, must be devised. Mr. Macpherson estimates the cost of survey and settlement of Orissa, on Mr. Nathan's method, at 12 annas to a rupee an acre, and the total cost of the survey and settlement at a sum of from 24 to 32 lakhs of rupees, or about double the estimates submitted to, and sanctioned by, the Government of India. If the cost be in itself prohibitive it is unnecessary to discuss the legal aspects of the proposed procedure at any length. I would only say that I very much doubt whether the "prevailing rate" deduced by Mr. Nathan, according to the definition quoted by Mr. Macpherson in paragraph 22 of his forwarding letter, would be accepted by the Special Judge or the High Court as "a prevailing rate" in the sense in which that term is used in sections 30 (a) and 31 of the Tenancy Act. This question of what a prevailing rate is will be found discussed in the notes to sections 30 (a) and 31 (a) of Mr. Rampini's and my Tenancy Act, 2nd edition (pages 81 and 82).

4 According to some of the High Court decisions referred to in these notes, it will be seen that a prevailing rate must be a rate actually paid by a majority of the raiyats of a village for land of the same class. It is possible that it may be now held that a prevailing rate need not necessarily be a rate actually paid by a majority of the raiyats, but, as suggested by Mr. Macpherson, "the lowest rate in the descending scale of rates which taken with all lesser rates includes the greater portion of the lands of a particular class."

If this latter view were accepted then the system of ascertaining by soil class maps what the prevailing rate is would have obvious advantages and would be open to no objection other than the expense of it. But if the Courts do not accept the prevailing rate deduced in the manner described by Mr. Nathan as the legally prevailing rate, it would then appear to me that all the money spent on ascertaining what is the prevailing rate by soil class maps, &c., and the money spent on ascertaining the guiding rate, will have been in a great measure spent in vain.

The questions in issue are so important that I submit no risk of incurring so great an expenditure to no purpose ought to be undertaken without taking the best legal advice available to Government on the questions (1) whether the prevailing rates deduced by Mr. Nathan in the manner described in paragraph 70 of the report would be accepted by the civil courts as prevailing rates in the legal sense; and (2) if so accepted, how can they be proved in civil suits for settlement of fair rents. Would the maps and statements prepared by the revenue officers or their subordinates be admissible in evidence *per se*, or would they have to be proved by the sworn testimony of the officer who prepared them?

* I understood when in Orissa with the Lieutenant-Governor that His Honour had not finally decided to have soil maps prepared for all Orissa, and that he only approved the introduction of the system experimentally.

5. But supposing His Honour decides to abandon the whole system of soil class maps,* deduction of prevailing rates, and guiding rates, then the question arises—What other system can be substituted?

Before suggesting any other system, I would remark that it appears to me that the 24

† Paragraph 94.

‡ Paragraph 96.

§ Paragraph 105.

|| Appendix XI. 11.

275 per cent., § we get the new assets at a sum of Rs. 9,022, against Rs. 5,88 || at the last settlement, and after allowing proprietors and tenure-holders the same percentages on the assets that they received at the previous settlement, we get the new revenue at Rs. 58,481.

* I speak from memory and do not quite recollect the exact figure.

† Another reason for thinking that these villages are not typical is this—In these villages if we took half the existing rent as revenue, we should actually reduce the existing revenue; but if we were to take half the existing rent in Orissa generally as revenue, we should still get an increase of revenue of nearly three lakhs, or 25 per cent—

I—Existing rent of these 24 villages	Rs. 6371	Rs. page 40
Revenue at 50 p. c.	3,435	
Existing revenue.	3,848	
II—Orissa generally—		
Existing rent—		
Cuttack ...	17,80,304	
Puri ...	6,60,623	
Balasore ...	10,02,900	
Total.	...	34,43,827
Revenue at 50 p. c.	...	17,21,913
Existing revenue	...	14,57,632

the results of the adoption of his method, no safe conclusions can be come to from the results in these villages. ‡ I think that, with a very much smaller increase in existing rentals, a very much larger increase of revenue will be obtained than Mr. Nathan's figures would suggest, and if this be so, I see no great object in disturbing the existing rentals of pahi raiyats to any considerable extent, or in making elaborate enquiries at great expense in order to ascertain the extent to which pahi raiyats' rents must be altered. This brings me to the consideration of what system I would myself suggest in lieu of that described in this report.

6. What I would propose is this. As fair rents cannot, according to the opinions of the law officers, be settled before the last year of the current settlement at soonest. I would for the present and for the next two years confine the work of the Revenue Officers to ascertaining and recording existing rents and status, and to attestation. Having during the next two or three years ascertained the existing rentals of each village, Settlement Officers should during this period carefully scrutinise the rentals in their offices and compare the average rent rates of neighbouring villages and groups of villages *inter se*. Then they should presume that the rents of pahi raiyats are fair and equitable as they stand, and (except in rare cases) they should take no action of their own motion to alter them. It is not only a presumption of law that the existing rents of the pahi raiyats are fair and equitable as they are, but it stands to reason and commonsense that the zamindars of Orissa have got as much out of their pahi raiyats as the latter can afford to pay, and that Government need not devise elaborate tests or institute searching enquiries in order to ascertain whether the

rents of this class of tenants (which the zamindars themselves had power to enhance) have in fact been raised to a sufficiently high standard. It may safely be assumed, I think, as a general working rule, that *pahi raiyats*' rents are high enough as they stand, and Settlement Officers need take no action of their own motion to alter them. In the villages under consideration Mr. Nathan, after all his elaborate enquiries, proposes an enhancement

of only 6.65 per cent. on the rents of *pahi raiyats*. (i.e. Rs. 203 on a total rental of Rs. 3,052), and out of 1,154 *pahi* holdings would leave the rents of all but 234 unaltered. He satisfies himself of the equity of this slight enhancement by his guiding rates, prevailing rates and soil class maps, but he intends to base the enhancement, when he comes to effect it in reality on rise in prices.

But both Mr. Nathan and Mr. Macpherson have apparently overlooked the fact that to effect an enhancement on the ground of rise in prices they must show that the prices have

*Section 39 (b) of the Tenancy act.

risen, since the rents were last fixed* A *pahi raiyat's* rent may have been fixed last year or twenty years ago. In order to enhance *pahi* rents because of rise in prices, the history of each individual holding would have to be gone into; it would have to be ascertained when the rent was last fixed, and it would have to be shown that prices had risen since that time. When we consider the magnitude of this task and the smallness of the results, it is, I submit, the wisest as well as the most economical course to say that Government has no intention, of its own motion, to take any action with a view to enhance the existing rents of *pahi raiyats*. It will ascertain what these rents are, presume they are fair and leave them untouched, so far as Government is concerned. In the zamindars themselves in any particular case or class of cases say the rents of their *pahi raiyats* are too low, they can apply for settlement of rents of these *raiya's* and prove the grounds of enhancement. If the zamindars are given to understand during the next few years that for a period of 15 years after the expiration of the current settlement they cannot realise from these *pahi raiyats* more than the rents entered in the settlement records as the fair rents, we may be sure that they will apply for enhancement of *pahi* rents in the exceptional cases in which such enhancement is feasible and equitable, and they will be able to prove their case without our going out of our way to discover for them, at great expense to Government prevailing rates or other grounds of enhancement. But apart from the question of expense, it might be argued that it is not consistent with the attitude which the Government of Bengal and the Government of India have taken up since the famine of 18'6, for Government to devise by elaborate means, of doubtful legality, ingenious methods of enhancing the rents of *pahi raiyats*, which rents the zamindars might have enhanced for themselves, but did not and do not themselves seek to enhance now.

If this view is accepted, then the necessity for soil class maps, prevailing rates and guiding rates, etc, so far as the *pahi raiyats* (who form the great majority of the *raiya's*) are concerned, at once ceases,

7. But there remains the difficult question of settling the rents of *thani raiyats* whose rents have not been enhanced for the past 60 years.

Thani raiyats hold in the villages reported upon 20 per cent. of the rent-paying area. The question is how are fair rents to be settled for them without soil maps and without some

Paragraph 51 of Mr. Nathan's report

such enquiries as Mr. Nathan has made. I would suggest for consideration whether they might not be enhanced *en bloc* by a certain percentage on the ground of rise in prices subject to certain simple limitations.

Appendix XV shows that prices have risen over 200 per cent, since 1836, when *thani raiyats*' rents were last fixed. Rents might legally be enhanced, if not in the same proportion, at least to something very large on this ground alone. But the full enhancement in proportion to rise in prices, though legal, would not be equitable, for we know that "*thani raiyats* were at the last settlement assessed at a rate infinitely higher than the produce of

Paragraph 50 of Mr. Nathan's report.

their lands or any concomitant advantages of residence could enable them to pay"

The *pahi* rents are presumably competition rents or, at all events, they are as high rents as the zamindars were able to enforce, I think that *thani raiyats* should, in accordance with the customs and ideas of the country have some privileges and advantages over *pahi* tenants [as expressly provided in sections 18, 30 (a) and 31 (a) of the Tenancy Act]; and in this view I would fix *thani raiyats*' rents at some thing, say 5 per cent, less than the average of the rents paid by *pahi raiyats* in the same village or, if it be thought proper, group of villages. If, for example, it were found that the average rents paid by *pahi raiyats* in a village or group of villages were Rs. 3 an acre, I would enhance the rents of all *thani raiyats* in that village up to Rs. 2-4 an acre, in the lump, and would base the enhancement or rise in prices, without detailed inquiry as to the particular class of soil each individual *raiya* hold; or classifying the soil roughly in to sarad, beali, etc., I would ascertain the amount to which *thani raiyats*' rents might be enhanced by applying average rates paid by *pahi raiyats* (less by 25 or some other percentage) to areas held by the *thani raiya's* under each *brayad* class. I would ascertain what would be fair rents to enhance up to in this manner and then enhance up to it on the ground of rise of prices alone. If the *raiya* objected in

any particular case, it would be for him to show the proposed rent was too high. Seeing that the enhancement proposed would be less than is justified on ground of rise in prices alone, it is no hardship on the raiyat in any particular case to show that the proposed rent is too high.

The zamindars and *thani* raiyats themselves would, I think, accept some such simple method of settling rents as this Government would obtain as large an increase of revenue as it is likely to accept in the end, and the great expense, irritation and worry would be saved. The *thani* raiyats themselves are not likely to dispute rents fixed in this way, because they would know that worse might happen to them, seeing that legally their rents might be doubled or trebled. The zamindars are not likely to object, as it seems to be their wish to have low assessments, and if they did object, it would be for them to prove what would be a fair rent. I do not put this forward as a final scheme. I should like first to see how it would work out, and what the results of its practical application on rents and revenue would be. Checks and limitations would have to be provided; for example, (1) where there are no *pahi* rents or an average competition rent or rate of rent cannot be obtained in the village, the rates for land in neighbouring villages (which could be ascertained and worked out in the office) would have to be our guide in ascertaining the limits up to which enhancement might be made on the ground of rise in prices; (2) where the new rent of a *thani* raiyat worked out in the manner indicated shows a larger increase than is justified by rise in prices, it would have to be reduced to the sum which can be justified by rise in prices; (3) where the rent worked out in the manner indicated is less than the rent now paid by a *thani* raiyat, his existing rent should be left untouched.

8. The settlement of Orissa on some such system as this would, I should hope, be a comparatively simple matter; but there may be practical difficulties which do not strike me. Before adopting the system suggested, I would endeavour to work out its practical application in a large number of typical villages. Indeed, it might be worked out in every village from the papers in the office, the results might be tabulated and reported to the Board or Government if thought advisable; the assessment of the revenue based upon it, if accepted by Government, might then be proposed to the proprietors; similarly, the rents worked out might in the same way be proposed to the *thani* raiyats and their landlords, and if agreed to, the parties might even now be asked to apply for settlement of fair rents, and the rents settled on the application, and with the consent, of the parties. The objection to the Revenue Officers settling fair rents of his own motion years ahead of the expiration of the current settlement under section 104 (2), does not apply to rents settled on the application of the landlords or tenants. The difference between the method suggested and Mr. Nathan's is in this, that the former is more lenient and the rents proposed under it are likely to be accepted, the proposed rents under the latter are not likely to be accepted.

9. But suppose the proposed rents are not agreed to than fair rents will have to be settled in the last year of the current settlement or in the first year after the expiration of the present settlement by civil suits, the formalities of the civil procedure being observed, and enhancements being based on evidence duly put on the record, either of rise in prices or of prevailing rates.

It is obvious that the system suggested is not so elaborate as that adopted tentatively by Mr. Nathan; that it is open to the objection that it would, to a large extent, perpetuate inequalities in the rents now paid by *pahi* raiyats, and that it is not scientific. I would answer that I do not seek and have no hope of attaining perfection under any system. If we can devise a practical working scheme which will give us as large an increase of revenue as the zamindars can reasonably be asked to pay or Government is likely to accept, and which will at the same time be accepted by the people concerned, without much friction and without violent disturbance of existing arrangements, I would not trouble myself to attain ideal perfection by removing all inequalities and levelling all rents up or down, as the case may be to one uniform standard.

10. I have not in this note gone in to all the questions of detail raised in the report. I will if His Honour desires, deal with these questions separately. I have only sketched out for His Honour's consideration the broad outlines of the method in which I should hope the settlement might be carried out without great expense or friction, and have not had time to consider the report in all its details with the care that the importance of the subject requires.

No. 2 (a).

No. 1247-A., dated Calcutta, the 30th November 1893.

From—F. A. SLACK, Esq., Officiating Secretary to the Board of Revenue L. P.,

To—The Secretary to the Government of Bengal, Revenue Department.

With reference to Government Order No. 3544 L.R., dated the 17th of September 1892

The Hon'ble C.C. Stevens.

No. 68 T.S., dated the 28th of October 1894, from the Director of Land Records, giving cover

*No. 424, dated the 12th of July 1893

to a report* drawn up by Mr. Nathan, Assistant Settlement Officer, Kotdesh Assessment Circle, on the subject of the proposed assessment in Orissa. The points dealt with in Mr. Nathan's report are taken up *seriatim*

I am directed to submit, for the consideration and orders of Government, a copy of a letter to a report* drawn up by Mr. Nathan, Assistant Settlement Officer, Kotdesh Assessment Circle, on

2 The Board are disposed to agree with the opinion that tenure-holders' nij-jote lands are not protected from the accrual of occupancy rights, ordinarily speaking, they do not consider that they should be, but the position of these makadamas, as portrayed in Mr. Nathan's report, leads the Board to think that their nij-jote lands should be so protected. The matter is, however, possibly too small to be legislated for.

Invalid rent-free grants.
Paragraph 23 of Assistant Settlement Officer's report.

3. The action to be taken regarding rent-free grants is correct.

4. It seems to the Board that the procedure which was followed in the last settlement of Khurda should be adopted, with this amendment that if, after allowing 10 per cent, for difference in system of measurement, the excess is not enough to furnish as a jote a yearly rental of Rs. 2, it should be left alone. Under the rules

framed by the Director of Land Records (Paragraphs 26 and 27 of Assistant Settlement Officer's report), it is clear that if the above suggestion is accepted, very little land will have to be resumed, for in this area of 10 square miles, only, 5.87 acres are so liable, and the average area in each case is $\frac{5.87}{30}$ acres, or only $\frac{1}{5}$ of an acre, which would not give Rs. 2 rent a year.

The Board consider that service lands of village servants should be resumed, as suggested in paragraph 41 of the Assistant Settlement Officer's report, where the holders are found not to be carrying out the services for which the lands were given.

The question of resumption of the lands held by the chaukidars, khandaits, paiks and patwaris should be dealt with by the Director separately, as it will involve the repeal of certain enactments and the introduction of a cess for the support of chaukidars.

5. The Board would accept Mr. Macpherson's suggestion and defer passing orders until full information as to the amount of the interests involved has been gained. Where lands are resumed, they will, of course, be assessed at ordinary raiyati rates as suggested by the Assistant Settlement Officer in his paragraph 36.

Resumption of revenue-free and service grants, on the grounds that the revenues of the lands are not devoted to the purposes for which the grants were made.
Assistant Settlement Officer's paragraphs 35 and 41
Director's paragraphs 15 and 16

6. The Assistant Settlement Officer is, the Board consider, correct in his view that it would not be desirable to re-apply the revenues to the objects of the original grants, for in the cases of village servants the holders would necessarily be persons who would not carry out such services, and in the case of chaukidars, etc., persons whose services were no longer needed.

Treatment of the assets of resumed revenue-free lands.

Assistant Settlement Officer's paragraph 37.

Director's paragraph 15.

7. The Board do not think it necessary to invest the Settlement Officers with powers under the Resumption Regulation II of 1819 and IX of 1825. They would invite the attention of Government to the correspondence on pages 188 to 194 of the Noabad Selections, Volume III, and especially to paragraph 2 of Government Order No. 2523—1022-L.R., dated the 16th of November 1881 (on page 194), in which it was decided that the appointment of a Special Commissioner to exercise the powers of the Civil Court was unnecessary and inexpedient.

Procedure to be adopted in resuming (a) revenue-free lands on the ground of excess area, and (b) service lands either on the ground that they are not held by the servants for whose support they were granted, or on the ground of excess area.

Assistant Settlement Officer's paragraphs 39 and 41.
Director's paragraphs 15 and 16.

8. The Board has made a reference to the Legal Remembrancer on both the points, and on receipt of his reply a further communication will be made.

9. The Assistant Settlement Officer has increased the number of bazyaftidars from 397 of the last settlement to 633, alleging that it is impossible to find out what lands constitute each of the original holdings or tenures. The Board agree with the Director and the Assistant Settlement Officer that such holdings and tenures cannot be regarded as estates, but as raiyati holdings or dependent tenures, as the case may be.

Status of bazyaftidars.

Assistant Settlement Officer's paragraph 47.
Director's paragraph 17

10. Under the last settlement malikana was not allowed to the proprietors through

Division of the assets of the lands of bazyaftidars, &c.

Assistant Settlement Officer's paragraph 48. Director's paragraph 18.

whom these bazyaftidars, &c., paid their rents, but only collection expenses. To the tenure-holders through whom some bazyaftidars, &c., paid their rent, the Assistant Settlement Officer says no malikana was allowed (which under the law could not have been done), but only commission in addition to collection charges. In each case collection charges were allowed to the payees. To grant malikana or commission now would in effect amount to a recognition on the part of Government that these bazyafti tenures or holdings form part of the estate or tenure through the proprietor or holder of which the bazyaftidar, &c., paid his rent. But this, looking at paragraph 47 of the Assistant Settlement Officer's report seems to have been already acquiesced in, and the Board would agree to the proposal that the rent payable by the bazyaftidar, &c., may be added to the gross assets of the village, and that the general rates of malikana and collection expenses should be applied to the assets of such tenancies.

Whether the rents of thani raiyats, bazyaftidars, &c., are to be fixed for the term of the forthcoming settlement.

Assistant Settlement Officer's paragraph 52 and 53.

Director's paragraphs 19 and 36. Bengal Government letter No. 1263-T.R., dated 13th October 1893, forwarding copy of Government of India's Circular No. 121 dated 31st August 1893.

then the law as it stands will suffice to protect these raiyats, &c. If it is made for a longer term, the procedure proposed by the Director could be followed, and there would be no need for a special legislation, for the law (section 113 of the Bengal Tenancy Act) does not require enhancement after 15 years: it is only permissive.

Reservation of land for fuel and pasture reserve. Assistant Settlement Officer's paragraphs 59 and 60.

Director's paragraph 20.

induced to keep the wastes, or part of them, as reserves.

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

Assistant Settlement Officer's paragraphs 62-65. Director's paragraphs 21-25.

The assessment sheets.

Assistant Settlement Officer's paragraph 91. Director's paragraph 26.

would be in limiting the demand which Government might make for revenue; but the Board do not see how even in this way they could bind parties intermediate between the raiyats and the Government. They could only serve as a basis of general compromise, and in this instance the officer deciding the cases would have to satisfy himself in each that the requirements of section 35 have been met.

The only ground for enhancement which it seems to the Board can be made use of, is the rise in prices, and it remains to be seen whether the Collector can make tables such as would satisfy a Civil Court. The Board question the acceptance by a Court of the definition given by Mr. Nathan for a "prevailing rate." They do not suppose that trifling oscillations round a certain amount would be regarded as fatal, but this is not the manner in which the Assistant Settlement Officer would aim at a "Prevailing rate."

With regard to the proposed limitation of enhancement of rent paid by the pahi raiyats, the Board do not think that any procedure could be enjoyed by executive authority on the Revenue Officer in his judicial capacity. That officer must be free to decide on the evidence offered.

It would, however, be a matter for consideration whether, looking to the length of the existing settlement, the great rise in rents which must result and the history of these raiyats, some deduction, still further lessening the limit of enhancement, might not be made for the thani raiyats. The rules which may be issued would have to take the form of advice, and not direction. It is to be regretted that the Assistant Settlement Officer has not given any figures showing what would be the result obtained by working in accordance with the other theory regarding prevailing rates.

As regards under-raiyats, the Board do not think that the Assistant Settlement

Paragraph 101 of Assistant Settlement Officer's report.

Officer's proposed method of action is correct. It seems to them that the rent under-raiyat pays is the highest that the land can bear. Section 46 quoted by the Assistant Settlement Officer does not render an enhancement up to 25 per cent. imperative; it merely limits the maximum enhancement. The Board would leave the raiyat to prove that he is entitled to the full enhancement.

14. It is proposed that in settling fair rents of bazyaftidars and other tenants holding

Proposed modification of the assessment rules in favour of bazyaftidars, &c.

Assistant Settlement Officer's paragraph 106.

Application to bazyaftidars of the maximum enhancement limit on the ground of rise in prices.

Assistant Settlement Officer's report, paragraph 103. Director's paragraph 29.

these persons to pay after 1808 as such rates, and so the Board would merely enhance their existing rates according to the rise in prices taking the full increase. This, it is clear, would in effect do what the Assistant Settlement Officer proposes without having recourse to the soil maps, and it would benefit the payers, as their new rents would be fixed on the basis of their old ones, and thus they would continue to pay much less than what an ordinary raiyat would do. This theoretically would involve some loss to Government, but practically such would appear doubtful, since the Board assume that Government would not wish to enhance the existing rents above that which could be obtained by the rise in prices which amounts to 15 per cent. (paragraph 83 of Assistant Settlement Officer's report), and even this it is probable would have to be taken in instalments.

The above procedure would apply to bazyaftidars, &c., who are really raiyats. As regards such of them who are tenure-holders, there appear to be two classes—those who let out their lands, and those who only partly let them out. Probably there may be a third looking at section 5 (5) of the Bengal Tenancy Act, but any one in such a class if found cultivating the whole of his lands could be assessed in the same way as suggested above in the case of those who are raiyats.

As regards the two classes of bazyaftidar tenures first referred to above in the case where the whole of the land is leased out to raiyats, the assessment is simple, for it may be safely taken that the existing rents are as high as they can be, and they can be used as the basis, the tenure-holder being allowed commission and collection charges. In the second class the Assistant Settlement Officer should see what would be the rental of the unleased portion according to the rent of the whole as fixed in the previous settlement and enhance that by the rise in prices allowing the necessary commission, and as regards the rest of the tenure, viz., the leased portion, its existing rent could be taken as the basis of assessment.

Kamil raiyats.

Assistant Settlement Officer's report, paragraph 107.

Director's paragraph 30.

Lands now held rent or revenue-free.

Assistant Settlement Officer's paragraph 108.

enjoyed by them rent or revenue-free. They would therefore suggest that the case is not one of enhancement of rent, but of assessment for the first time, and that the rate to be taken should be the average thani rate for the village. The area to be dealt with judging from the figures given by the Assistant Settlement Officer, will presumably be small when compared with the rest of the lands.

Produce rents.

Assistant Settlement Officer's paragraph 111.

Village tenure-holders.

Assistant Settlement Officer's paragraphs 112—119.

settlement, and therefore their rent can be known. This being ascertained, the enhancement can be made on the ground of rise in prices similarly to that proposed for thani raiyats. Though of course the section only applies to raiyats, yet the Board think that section 7 of the Act would enable it to be used regarding tenure-holders.

These raiyats should be treated as bazyaftidars who are raiyats.

The Board assume that Government would wish to deal with the occupants of these lands leniently and not suddenly to call on them to pay a heavy rent or revenue for the lands hitherto

The procedure seems to the Board to be correct.

In paragraph 113 of the Assistant Settlement Officer's report it is stated how these lands (nij-jote and nij-chash lands) were assessed at the

When such lands are wholly or partially sub-let, then the same procedure could be followed as that suggested above with regard to bazyaftidars who are tenure-holders.

Share of assets—The Assistant Settlement Officer deals with this question in paragraphs 115—119 of his report. The Board agree with the suggestion made in paragraph 119 of his report, and would defer making proposals until further facts are available. This remark also applies to the shares of the assets to be given to proprietors (paragraphs 120—124 of Assistant Settlement Officer's report).

15. The Board agree with the Director that to all tenants who by custom of the country

Assessment of homesteads.

Assistant Settlement Officer's paragraphs 125—127.

Director's paragraph 22.

hold their homesteads rent-free, the privilege should be continued. In the other cases the Board see no need for a separate procedure, for such lands must be part of a holding or tenure, otherwise they could not probably be touched by the Tenancy Act see note to section 3 (3) of the Act in Messrs. Rampini and Finucane's edition).

16. It is proposed that as a rule no rent should be assessed on waste lands which do not already bear a rent, but that the case of estates bearing large tracts of jungle should be specially considered by the Settlement Officer. The Board agree in this view, especially as it may be necessary to reserve some of these lands when settling with the proprietors as fuel and pasture reserves.

Assessment of waste and culturable lands.
Assistant Settlement Officer's paragraphs 128 and 129.
Director's paragraph 33.

Assessment of orchards.
Director's paragraph 34.

The separate communication promised by the Director will be awaited.

Assessment of fisheries.
Assistant Settlement Officer's paragraph 132.

The Board do not think that the assessment could be made under the Bengal Tenancy Act.

Minimum enhancement.
Elimination of pies and fractions of a pie.
Assistant Settlement Officer's paragraphs 135 and 136.

Director's paragraph 37.

17. The Board consider that fractions of pies might be left out as suggested by the Director, but as the number of petty rents is large, it would not be advisable to do more in the way of simplification.

Field rents.
Assistant Settlement Officer's paragraph 137.
Director's paragraph 33

18. The Board agree with the Director that field rents need not be recorded in the khatians except on the express application of parties.

19. The Board consider that it would be advisable to postpone passing any orders on the points raised by the Director of Lands Records and the Assistant Settlement Officer with regard to the difficulty of working the Bengal Tenancy Act until practice has shown clearly what the difficulties, really are. So far nothing has come to the Board's notice from Chittagong, where this part of the Act has been and is being practically used which can in any way tend to confirm the gloomy views held by Mr Nathan and the Director of Land Records. The plaintiff in the fair rent cases [Assistant Settlement Officer's paragraph 140 (1)] would be not the Revenue Officer, but the Secretary of State for India, and as the grounds for enhancement will rest on the rise in prices, plaints could be printed, suitable blanks for the insertion of names etc., being left. As to the evidence regarding the rise in prices, the difficulty is rather as to getting the evidence than as to putting it on record. Under section 39 (2) the Collector under the orders of Government may prepare price lists for past times, but these are not presumptive evidence. The Court must "refer" to these (section 39, clause 6), but it is only in the case of lists prepared for a year subsequent to the passing of the Tenancy Act that any legal presumption attaches. There would have to be an enquiry by the Collector of the district in order to obtain lists which the Court could refer to.

20. The Board are of opinion that the determination of the procedure and system to be followed in fixing the fair rents upon which the assessment must be made can be safely deferred for the present, since it would appear that action could not be taken for some years, and meanwhile the Revenue Officers would be enabled to collect large mass of facts from which deductions could be safely drawn.

21. Mr. Stevens desires to bring to the favourable notice of Government the ability and care with which Mr. Nathan has prepared his report.

No. 3.

No. 2604—L. R., dated Calcutta, the 10th May, 1894.

From—C. E. BUCKLAND, Esq., Secretary to the Government of Bengal.

To—The Secretary to the Board of Revenue, Land Revenue Department.

I am directed to acknowledge the receipt of the Board's letter No. 1247 A., dated the 30th November 1893, forwarding a copy of a report by Mr. R. Nathan, Assistant Settlement Officer, Orissa, together with copies of letters from the Director of Land Records and the local officers, on the subject of the principles on which assessment is to be made in Orissa for purposes of the new settlement. The Lieutenant-Governor kept this correspondence for discussion on the spot with the Director of Land Records and the Settlement Officer. This discussion took place during His Honour's recent visit to Orissa, and I am now to convey the following observations and orders on the several points dealt with in Mr. Nathan's report.

2. It is unfortunate that Mr. Nathan should have mixed up such totally distinct classes of things as the question of the mode of treatment of different kinds of tenures and rights with the question of the method of obtaining any principle or rule for the assessment of fair rents. This has made his report longer and more difficult to deal with than if it had been confined to the latter question. The two subjects having thus been mixed up, it will be convenient to treat them together in this letter, but in future correspondence they should be kept separate. The following paragraphs contain orders and observations on each point, with reference to the paragraph of the Board's letter in which it has been dealt with.

3. *Paragraph 2 of the Board's letter.*—The Lieutenant-Governor agrees in the view taken by the Board that there is no legal provision for extending to the nij-jote lands of makadams the limitations as to the accrual of occupancy rights which exist in the case of the nij-jote lands of proprietors, and the matter, as observed by the Board, is too small for special legislation.

4. *Paragraph 3 of the Board's letter.*—As regards rent-free grants of portions of nij-jote and nij-chas lands made by proprietors and tenure-holders during the term of the settlement for religious and charitable purposes, or to be held as service tenures, the Lieutenant-Governor agrees that they cannot be recognised by Government, and that they should be assessed as any other land, and the rents assessed added to the gross assets of the estate or tenure, as the case may be.

5. *Paragraphs 4, 7 and 8 of the Board's letter.*—In Paragraph 2 of Government order No. 2603-L. R., dated the 10th May, 1894, forwarding a copy of His Honour's Inspection Note on the Orissa Settlement, dated the 15th April, 1894, the Lieutenant-Governor has stated his opinion that the Settlement Officer should be vested with powers under Regulations II of 1819 and IX of 1825, but that no excess land should be cut off which is less than half an acre. As, however, the Board of Revenue have referred the matter to the Legal Remembrancer, His Honour will await his reply and a further expression of the Board's views before passing final orders on this point.

Service lands of village servants, where the holders do not now perform the services for which the lands were granted and the service lands of patwaris should be resumed and assessed at full rates. Similar lands held by khandaits, paiks and chaukidars are likely to be resumed, and should be valued, classified and assessed; but final orders will be passed when the question of the chaukidari system to be adopted in Orissa has been settled. This is under discussion in the Judicial Department.

6. *Paragraph 5 of the Board's letter.*—The Lieutenant-Governor is not in favour of resuming lakhiraj lands on the ground that the proceeds of the lands are not devoted to the religious or charitable purposes for which the grants were made. This is not a legitimate function of a Settlement Officer. If Government decides to take up religious endowments, and to interfere in their management in consequence of the misappropriation of the property, this may be done separately and the burden will not lie on the settlement.

7. *Paragraphs 9 and 10 of the Board's letter.*—As regards bazyaftidars, I am to invite the Board's attention to paragraph 4 of Government order No. 2603L.R., dated the 10th May, 1894, quoted in paragraph 5 above. As used in Mr. Nathan's Report, the term apparently includes all kinds of privileged tenures mentioned in paragraphs 44, 45, 47 and 48 of the Report. The Settlement Officer has nothing to do with the areas constituting the original holdings or tenures of bazyaftidars. He has only to accept possession as he finds it.

As to the assessment of these holdings, the Lieutenant-Governor, when at Cuttack, was inclined to rule that the bazyaftidars should be treated as thani raiyats. At Balasore His Honour found instances showing that they were treated much better than thani raiyats, and that the proprietor only received 15 per cent. on the rents assessed on their holdings. It would therefore be a great fall for bazyaftidars to be treated as thani raiyats, and a great gain to the zamindars to get 50 per cent. of the rents assessed on their holdings. I am to request that the Board will be so good as to obtain a careful report from the Settlement Officer on this question, showing the facts and figures in such villages as he is able to classify, value and assess.

8. *Paragraph 15 of the Board's letter.*—With regard to the question of the free holding of house-occupied land, I am to invite the Board's attention to paragraph 5 of Government order No. 2603-L. R., dated the 10th May, 1894. Subject to any representation from the Settlement Officer, showing that the rule will work harshly, the Lieutenant-Governor is of opinion that the proper rule is that all ghar, or land occupied by a cultivator's house, should be rent-free and that all bari, or cultivated or culturable land round the house, should be assessed. Ground rent paid for houses by non-cultivators should be included in sayar.

9. *Paragraph 12 of the Board's letter.*—The proposal to induce proprietors to reserve waste lands for fuel or fodder reserves may be abandoned.

10. *Paragraph 14 of the Board's letter.*—The Lieutenant-Governor is of opinion that kamil raiyats, who have no right whatever to hold at privileged rates, should be treated as thanis.

11. *Paragraph 16 of the Board's letter.*—The Lieutenant-Governor accepts the proposal that no rent should be assessed on waste lands which do not already bear a rent, but that the case of estates comprising large tracts of jungle should be especially considered by the Settlement Officer. The assets of such waste lands and fisheries as may be assessed should be included in the sayar.

12. *Orchards, as to which the Lieutenant-Governor's views were conveyed in Government order No. 1119-L.R., dated the 2nd March, 1894, should not be made a separate class, but should be placed in the lowest ordinary class.*

13. Coming now to the question of the principles of assessment, I am to forward for the Board's consideration the accompanying copy of a note, dated the 14th December, 1893, on Mr. Nathan's Report, written by Mr. Finucane at the request of the Lieutenant-Governor, with much of which His Honour agrees. His Honour does not, however, see how a Settlement Officer can do without soil rates if he is to attempt to assess lands with any reference to their agricultural value. The mere addition of an all-round percentage on all existing rentals of thani raiyats and bazyaftidars, on the ground of rise in prices, as suggested by Mr. Finucane, would lead to unequal enhancements and would, in His Honour's opinion, be an unsatisfactory way of shortening the difficulties with which the question is beset. But His Honour agrees with Mr. Finucane that the soil classes should be very few; probably *bari*, *sarad*, *beali*, and *bazi* would be sufficient. The system proposed by Mr. Nathan is far too complicated, laborious and expensive. His Honour (when in Orissa) suggested to Mr. Maude a way in which the necessary result might be obtained. What is required is to show the following particulars for each village and each class of soil :—

- (1) Total cultivated area.
- (2) Total area held *nij-jote* or *nij-chas*.
- (3) Ditto by *bazyaftidars*.
- (4) Ditto by *thani raiyats*.
- (5) Ditto by *pahi raiyats*.
- (6) Ditto by tenants under *lakhiraj dare*.
- (7) Ditto by others.

and then for each of these classes—

- (8) Total number of whole *khatians*.
- (9) „ area of ditto.
- (10) „ rent of ditto.
- (11) Actual rent-rate of ditto

Where the relation of (9) separate rent-paying area in each class to the total area of the class is fairly large, a fair working rate can be obtained and some idea of the actual value of the land, either new (*pahi*) or when the rent was fixed (*thani*). If there is a *pahi* area fairly large, say, for instance, the whole cultivated area of *sarad* is 200 acres, the *pahis* hold 50 acres, and out of this 17 whole *khatians* show 37 acres and Rs. 185 as rent, it can be said with fair assurance that Rs. 5 is the average *pahi* rates; and if the *thani* rate for (say) 75 acres is Rs. 2-8 it may fairly be assessed at Rs. 5, as indicating what it is now worth. There are two ways of using these soil-rates when obtained. They may be treated as prevailing rates, and the Lieutenant-Governor understands that the Board have made a reference on this point to the Legal Remembrancer. If not thus treated, the soil-rates would be the real guides which the Settlement Officer would follow when he would be supposed in order to conform to the provisions of the law, to be assessing on the ground of rise in prices, under the system proposed by Mr. Finucane. If he followed strictly the rise in prices, the Settlement Officer might treble or quadruple the existing rates, but as he found the *pahi* rate to be in fact Rs. 5, he might be satisfied with that rate. I am to say that these observations are offered merely by way of suggestion for the consideration of the Board and the local officers. The Settlement Officer must find out a path for himself, as no assessment can be a good one unless it is based on lines which the local officer works out from his local knowledge.

14. The subsequent limitation of enhancement, discussed in paragraph 14 of the Board's letter, must be decided at a later date. His Honour has merely to say now that the quantitative as well as the relative enhancement must be considered. In paragraph 44 of his report, Mr. Nathan deals with 633 *bazyaftidars* holding $\frac{1}{4}$ acre each, and paying an enhanced rent of Re. 1-5 each. Even if this enhancement were one of 1,000 per cent, it would not be felt by the *bazyaftidar*. But an enhancement from Rs. 5 to Rs. 10 might be as much as a man could bear.

No. 4.

Synopsis of orders passed by Government in connection with the assessment of Orissa down to July 1895.

Resumption.—The Settlement Officers will alone have powers under the Resumption Regulations to resume excess *lakhiraj* land—Paragraph 2 of Government letter No. 2603, dated 10th May 1894, and paragraph 2 of Government letter No. 244, dated 25th June 1894.

The Lieutenant-Governor is not in favour of resuming *lakhiraj* lands on the ground that the proceeds of the lands are not devoted to the religious or charitable purposes for which the grants were made. This is not a legitimate function of a Settlement Officer—Paragraph 6 of Government letter No. 2604, dated 10th May 1894,

Rent-free grants made by proprietors and tenure-holders during the term of settlement will be assessed like any other land, and the rents assessed will be added to the gross assets of the State or tenure—Paragraph 4 of Government letter No. 2604, dated 10th May 1894.

Service lands.—Of village servants, where the holders do not now perform the services for which the lands were granted and the services lands of patwaris, should be resumed and assessed at full rates. Similar lands held by khandaits, paiks and chaukidars are likely to be resumed, and should be valued, classified, and assessed; but final orders will be passed when the question of the chaukidari system to be adopted in Orissa has been settled—Paragraph 5 of Government order No. 2604, dated 10th May 1894.

Excess lands held by lakhiraj bahaldars.—The Revenue Officers are authorised to leave with the bahaldar unassessed an excess area not exceeding 10 per cent. of the area of his revenue-free holding as recorded at the last settlement, where such excess appears to be probably due to difference of the systems of measurement. The Revenue Officers may also ignore any area still in excess after such allowance has been made, unless it exceeds one gunt, or $\cdot 04$ of an acre. Excess lands not allowed revenue-free should be treated as belonging to the adjoining revenue-paying mahal, and the bahaldar recorded as a settled riyat in the case of these lands—Government order No. 19-T.R., dated 24th April 1895.

Soil classes and soil rates.—His Honour does not see how a Settlement Officer can do without soil rates, if he is to attempt to assess lands with any reference to their agricultural value. The mere addition of an all-round percentage on all existing rentals of thani riyats and bazyaftidars on the ground of rise in prices, as suggested by Mr. Finucane, would lead to unequal enhancements, and would, in His Honour's opinion, be an unsatisfactory way of shortening the difficulties with which the question is beset. But His Honour agrees with Mr. Finucane that soil classes should be very few. Probably *bari, sarak, beali* and *baze* would be sufficient—Paragraph 13 of Government order No. 2604, dated 10th May 1894.

Waste lands.—No rent should be assessed on waste lands which do not already bear a rent, but the case of estates comprising large tracts of jungle should be specially considered by the Settlement Officer. The assets of such waste lands and fisheries, as may be assessed, should be included in the sayer—Paragraph 11 of Government letter No. 2604, dated 10th May 1895.

Orchards—For lands in the possession of tenants of which trees are grown, fair rents will be settled as for ordinary agricultural lands on the basis of existing rents and prevailing rents. If no existing or prevailing rent for orchard lands is ascertainable, and in the absence of any proof adduced by parties as to what is the fair rent, the lowest prevailing rate of rent for arable land in the village, or such other rent as may seem proper, may be fixed as the fair rents of orchard lands. Lands on which *palang* trees are grown may be assessed on the same principle as other orchard lands. For such lands in the possession of proprietors, revenue will be assessed with reference to rents settled for similar lands held by tenants, after making the usual allowance for *malikana*. Lands on which timber trees are grown should be treated similarly to fruit-bearing orchard lands. Orchards should not be made a separate class, but should be placed in the lowest ordinary class—Paragraph 12 of Government order No. 2604, dated 10th May 1894.

Orchards set apart for public purposes should be left unassessed—Board's letter No. 124-A, dated 30th January 1894, and Government order No. 1119, dated 2nd March 1894.

House and homestead lands.—All *khanabari* of proprietors shall be assessed. With regard to thani riyats and bazyaftidars, the Lieutenant-Governor accepts the following recommendations—

- (1) that those who get their *gharbari* lands *minha* or rent-free at the last settlement should continue to hold them *minha*, and, that those who did not, should continue to pay rent for them;
- (2) that the area of *minha* allowed to each riyat at the last settlement should be deducted from the area belonging to him now to be assessed to rent;
- (3) that in making this deduction a margin of about 10 per cent. should be allowed for difference of measurement. If, however, in any case the portion of a plot left after making the 10 per cent. allowance does not exceed one-tenth of an acre, or 2 *gunts*, the Revenue Officer dealing with the case may leave it *minha*, so as to avoid the addition of a new plot, with a fractional number, to the *khasra* and the *khatian*. But if the area of such portion exceeds $2\frac{1}{2}$ *gunts*, it must not be left unassessed.

With regard to the proposal that it may be left to claimants of *minha* to adduce evidences in support of their claims, His Honour understands that comparative statements showing the area allowed as *minha* to each person at the last settlement have already been prepared over the greater part of Orissa. This being so, the Lieutenant-Governor thinks that similar statements should be prepared for the remainder of the area under settlement, and that the comparison between the area granted *minha* at the last settlement, and that now claimed as such by the riyats should be made in all cases with the assistance of these statements.

It is understood that the *gharbari* lands of *pahi* and *shandna* *raiyyats* were in all cases and now also will be assessed.

It will be a part of the Settlement Officer's duty to decide, subject to superior sanction, at what rates or on what system fair rents should be fixed on *gharbari* lands which are not included in the *minha*, just as he has to decide the question for other classes of land—Government letter No. 1183, dated 2nd March 1895.

Kamil raiyyats.—Who have no right whatever to hold at privileged rates should be treated as *thanis*—Paragraph 10 of Government letter No. 2604, dated 10th May 1894.

Bazyaftidars.—Those *bazyafti* lands in Orissa which were attached to revenue-paying estates at the last settlement, and the *bazyaftidars* who hold as dependent *talukdars* should not be constituted proprietors at the new settlement, and there can be no question as to the right of Government to enhance their rents. The Lieutenant-Governor also accepted the following proposals:—

- (1) that the rents settled for the *bazyaftidars'* lands should be included in the general assets of the revenue-paying estates to which they have been attached;
- (2) that the rents of *bazyaftidars* should be enhanced on the same principles as may be applied in the case of *raiyyats* and tenure-holders according as the *bazyaftidars* in each case be recorded as a *raiyyat* or tenure-holder, the enhancement being subject to a maximum of 200 per cent. or 156 per cent. over rents now paid by them, when the rent is substantial; and
- (3) that the privileges of transfer and of fixity of their rents for the term of settlement which the *bazyaftidars* enjoy at present should be maintained to them by an entry in the settlement records—Government order No. 20 T R., Dated 24th April 1895.

CALCUTTA, the 24th July, 1895.

No. 5

No. 455-S., dated Calcutta, the 11th February 1896.

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

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

The correspondence on the subject of the settlement of rents and revenue in the temporarily-settled estates of Orissa has been for the most part connected with the report submitted by Mr. R. Nathan, C.S., Assistant Settlement Officer in Puri, which was based chiefly on his experimental work in Kctdesh *pargana* in that district. That report was submitted to the Board with my letter No. 68-T.S., dated 28th October, 1893; and orders on various matters dealt with in the report were communicated in Government letters Nos. 2603 and 2604, dated 10th May, 1894.

A synopsis of the orders passed by Government down to the end of July, 1895, in connection with the settlement of rents and revenue in Orissa is given in my note, dated 24th July, 1895, of which a copy is enclosed.

The object of the present report is to submit, for the orders of higher authority, an account of the methods and principles on which the Settlement Officer of Balasore is working, and proposes to work, with regard to the settlement of rents. Before dealing, however, with the Balasore district in particular, I have some remarks to offer with regard to the settlement work in Orissa, generally.

2. Indications have been given in Government letters No. 1263-T.R., dated 13th October, 1893, and No. 1561-J., dated 13th March, 1894, as to the conclusions to which Government may probably come with regard to the percentage of the assets to be taken from the proprietors, and as to the term for which settlement may be made. It was stated in the former letter that "the limit of 70 per cent." suggested on the precedent of the last Orissa settlement, is probably the very highest percentage that could be taken; that the percentage will depend in some degree on the extent to which the Government revenue would be increased, and to a greater extent on the effect that would be produced on the revenue-payers.

With regard to the term of settlement, the Revenue Secretary's letter No. 1263-T.R., of 13th October, 1893, stated as follows:—

"As for the term for which settlement is to be made, I am to say that this is a point which cannot be determined without knowing what degree of development the tract under settlement has reached, and the probability of its future development by road and railways, and similar considerations. In this respect it may be hoped that Orissa will, in a few years, take a great start forward. If connected by railway with Calcutta on one side and Bombay *via* Sambalpur on the other, a great era of prosperity is before it; the prices of produce will rise attended with increase of rents. In these circumstances, it seems to the Officiating Lieutenant-Governor not fair to Government to make a very long-term settlement of Orissa, and His Honour thinks that the ensuing settlement of that Province should be for 15 years, and should be capable of revision when occupancy rents now to be settled may also be revised."

In letter No 1561-J., dated 13th March, 1894, which dealt specially with the chaukidari system in Orissa, the following remarks were made:—

"The Lieutenant-Governor's mind has leaned for some time to the scheme of assessing land revenue (in Orissa) at 50 per cent of gross assets, but imposing a patwari cess, and perhaps a chaukidari cess also, the two together possibly bringing the assessment up to 65 per cent., but not higher. Roughly assuming the gross assets (or "annual value" in the language of the North-West Provinces Revenue Law) at 60 lakhs and the land revenue at 30 lakhs, a cess of 9 per cent. would provide a sum of Rs. 2,70,000, or Rs. 3 each per mensem for 7,500 chaukidars; and this, the Lieutenant-Governor thinks, is ample provision. There would then remain 6 per cent., or Rs. 1,80,000 for a body of patwaris; and Sir Charles Elliott fears that that would be insufficient, and that the amount would have to be supplemented by Government.

3. The next matter to be noticed in this report is the passing of Act V (B.C.) of 1894. This Act removed a doubt which existed as to the date from which proceedings with a view to the resettlement of the land revenue in temporarily-settled areas might be undertaken, and provided that fair rents settled under section 104 (2) of the Tenancy Act, previous to the expiry of the land revenue settlement shall take effect from the date on which the new settlement of the land revenue comes into effect. This Act removed the obstacle which existed to settlement of rents in Orissa previous to the expiry in September, 1897 of the current settlement of the land revenue

4. In addition to the matters mentioned in the Synopsis of orders passed by Government down to July, 1895 in connection with the assessment of Orissa important correspondence ending with my letter No. 3601-S., dated 20th December, 1895, has passed with regard to the collection of evidence as to prices of rice and as to the manner of putting such evidence on the record when necessary, in connection with the settlement of rents. The Board's orders on my letter just cited are awaited.

The question of the use of the prevailing rate as a ground for enhancement of raiyats' rents has been much discussed during the past twelve months. The opinion of the Officiating Advocate-General, dated the 5th December, 1895, which practically lays down that there can be no enhancement on the ground of prevailing rate in villages in which only lump rents covering all classes of land obtain, is a serious blow to the use of the prevailing rate for the purpose of enhancement of rents.

The notification of Government in the Revenue Department, No. 5073-L. R., dated 28th November, 1895, with regard to issue of commissions by Revenue Officers empowered under Chapter X of the Tenancy Act, may be of some assistance to the Revenue Officers in Orissa in ascertaining (1) prevailing rates and (2) prices of past times. These and the ground of increase of cultivation are the main grounds on which, under a reasonable settlement law, the settlement of rents in Orissa might be made. The provisions of the law and the interpretations of the courts and of the lawyers are such, however, that for the Revenue Officers to work any one of these grounds in a manner consistent with the interest of Government, the landlords, and the tenants is a matter of great difficulty.

The Board have stated, in paragraph 7 of their letter No. 1244, dated 6th December 1895, that no insuperable difficulty has been found in settling rents, under the Bengal Tenancy Act, in Chittagong for large numbers of tenants when the Revenue Officers have the principles which they are to follow clearly laid down, and understand them. I may remind the Board in this connection that instructions on this subject were first drawn up in Chittagong at the end of 1893, and were approved by Government in June, 1894 after the Chittagong officers had been several years at work settling rents. The important point to remember, however is that in Chittagong it has been laid down that there is to be no enhancement of rents of raiyats other than abnormally low rents. The condition of Chittagong is quite different from that of Orissa. In Chittagong rates of rents are high, and rents paid by raiyats are competition rents; pattas and kabuliyats are in common use, and the people are among the most intelligent in these Provinces. In Orissa the state of things is quite different. The rents of thani raiyats and of privileged tenants have been stationary for 60 years;* pattas and kabuliyats, except the old leases given to the people at the last settlement, are for the most part unknown, rent receipts rarely or never specify areas, and the people are probably far less educated than the people of Chittagong.

Mr. Allen, the Settlement Officer in Chittagong, has recently written :—

"I hold that Chapter X of the Bengal Tenancy Act is not workable as a Settlement Code, and that, in fact, we have had no workable settlement law in Bengal since the repeal of Act. VIII (B.C.) of 1879. A fatal mistake was made by the compromise with the views of proprietors in Bengal, which resulted in the repeal

*Mr. Maddox estimates that in Balasore two-fifths of the tenancies are held by thani raiyats and by privileged tenants whose rents have been untouched for 60 years; in Cuttack estimates made in 1875 (see the figures on page 3 of the Reports of 1875 on the Orissa tenures) would appear to show that not less than 385,000 acres or 600 square miles, or say one-third of the area under re-settlement, is in the possession of thani raiyats and privileged tenants. In the case of Kotdesh pargana in Puri, Mr. Nathan wrote that the key to the assessment problem lies in the fact that only 35.5 per cent. of the present money rent-paying area has been open to enhancement during the term of the settlement.

of that Act and in the definition of 'landlord' in section 3(4) as including the Government. From the Settlement Officer's point of view, all that was necessary was a modification of Act VIII (B.C.) of 1879, so as to make it clear that the decision of the Settlement Officer *quoad rates* of rent was final, subject to the appeal to a special Judge. As the case stands, it has been found practicable to work Chapter X of the Tenancy Act as elucidated by the new rules in Chittagong, because *rates* of raiyats' rents there do not generally need enhancement, but the experience of the Director of Land Records will probably bear me out in the statement (1) that in cases in which a settlement of revenue has been made in localities in which it has been necessary to enhance rates of raiyats, rents, the procedure enjoined by Chapter X has not, in fact been followed, and (2) that in Orissa no practicable scheme of assessment under Chapter X has yet been devised."

5. The problem before us in the temporarily-settled estates of Orissa may be shortly put as follows :—The temporarily-settled estates of Orissa at present pay to Government a revenue of about 13 lakhs of rupees (Cuttack Rs. 7,16,176, Balasore Rs. 3,53,601, Puri Rs. 2,29,938). The existing assets of the temporarily-settled estates, as determined in the last road cess valuations, appear to amount to about 34½ lakhs of rupees (viz., Cuttack Rs. 17,80,304, Balasore Rs. 9,98,342, Puri Rs. 6,60,623). It is probably safe to estimate both that there was an under-valuation of assets in the revaluations [which were made respectively in Cuttack in 1883-86, in Balasore in 1883-86, and in Puri (completed) in 1886], and that there has been an increase of assets since the revaluations.† The existing assets of the temporarily-settled estates may be estimated at not less than 40 lakhs. If then Government should decide to take 50 per cent. of the assets as its share for land revenue and 15 per cent. on the land revenue, or 7½ per cent. on the whole assets for chaukidari and patwari cess, the land revenue would be raised on the existing assets to 20 lakhs, or by 7 lakhs, and the proprietors would have further to pay 3 lakhs more for chaukidari and patwari cess, i.e., the proprietors would be mulcted in ten lakhs of rupees. A concession to the proprietors of the rents to be fixed on the jagirs of patwaris and chukidars would be a small set-off against a loss of income amounting to ten lakhs. There can be no doubt that many of the proprietors of Orissa would be ruined by such a settlement. It is clear that the burden of enhancement of the new settlement should be shared between the proprietors and the tenants holding at low rents. If some substantial enhancement of rent can be made in the case of tenants holding at low rents, and can be given to the proprietors, Government can obtain an even larger increase of revenue, or a larger sum to spend on chaukidars, patwaris, and kanungos, and the burden will fall less heavily on the proprietors.

I have no objection to offer to existing rents of ordinary raiyats being generally maintained in Orissa, when there is no reason to suspect that they are collusive or beneficial; but to maintain existing rents when they are manifestly too low, whether on account of collusion or otherwise, simply because of the importance of the settlement law, is a course which cannot be adopted in the settlement of a Province without regret.

6. In paragraph 20 of the Board's letter No. 1247-A., dated 30th November, 1893, it was stated that the determination of the procedure and system to be followed in fixing fair rents could safely be deferred, and that the Revenue Officers should meanwhile collect a large mass of facts from which deductions might safely be drawn. Attempts were made in the recess months of 1894 to tabulate assets for the temporarily-settled estates in the Puri district as recorded in the attested khatians and to compare them with the assets of last settlement. The figures tabulated for Puri appeared, however, to be of no value on account of defective record writing and defective attestation in the early seasons of the settlement work. Except in the Kotdesh pargana, where Mr. Nathan tabulated figures, it will probably be necessary to re-attest records before rents can be tabulated in Puri.

In Cuttack and Balasore no attempt to tabulate the assets as recorded in the settlement khatians was made until the recess months of 1895. At the end of the field season of 1893-94, records remained to be attested and rents to be recorded over an area of over 1,100 square miles in Cuttack and merely 1,300 square miles in Balasore, and at the end of the field season of 1894-95 attestation of records and entry of rents remained to be made for an area of 500 square miles in Cuttack and 283 square miles in Balasore. Rules and forms for tabulation of assets were drawn up by the Settlement Officer of Cuttack and Balasore early in the recess of 1895 and were discussed by me with the Settlement Officers when I visited Orissa in July, 1895. Revised rules and forms for terij-writing and for tabulation of statistics of arers, tenancies, and rents in Orissa for statistical and assessment purposes, were then drawn up by Mr. Maddox and by me under the immediate direction of His Honour the late Lieutenant Governor. Copy of those rules which are dated 23rd July, 1895 is appended to this letter. The tabulation work done for Cuttack will be noticed in a separate report. The figures tabulated for Balasore are noticed in the next paragraph of this letter.

7. I now proceed to give some general figures and other information for the Balasore district, which may be noticed as a preliminary to consideration of Mr. Maddox's letter No. 320, dated 10th January, 1896, herewith submitted.

† There was an increase of 12½ lakhs over the whole Province of Orissa (including permanently-settled estates and Government estates) between the first valuation in or about 1875 to 1880, and the revaluation now in force. See statement VI appended to Board's Road Cess Report for 1894-95.

The whole area of the district of Balasore, as returned in the Census Report for 1891, is 2,066 square miles, or 1,322,240 acres. Of this area, 1,733.11 square miles, have been included in the recent survey operations. The whole of this area will not, however, come under settlement of rents and revenue, as it includes revenue-free lands scattered over nearly every village of the district. The revenue-free lands aggregate about 100 square miles. The area for which rents and revenue have to be settled would, therefore, be about 1,633 square miles contained in 1,385 temporarily-settled and 20 Government estates. The rest of the district, viz., 333 square miles, is contained in 149 permanently-settled estates, of which the estate of Kanika on the seaboard is much the largest. With regard to cultivation, figures, as recorded in the recent survey papers, have only been tabulated for 1,787 out of the 8,736 villages contained in the estates under settlement. Those figures will be noted below.

For the whole district it is only possible to give the estimate furnished by the Collector in the Agricultural Statistics for 1894-95. The Collector returns the net area cropped as 762,500 acres. The culturable waste other than fallow, the fallow lands and the area not available for cultivation are returned by the Collector as 559,740 acres. The dofasli area is returned as 25,400 acres only. Of the net cropped area, 74,3700 acres are returned as under rice and 25,300 acres as under other cereals and pulses (chiefly pulses); 9,400 acres are under oilseeds; 4,000 acres under sugarcane; 2,600 acres under jute; 1,100 acres under cotton; other crops make up 1,800 acres only. The percentage of cropped area to total area is 57.6. This percentage may not be correct for the district as a whole as it is based on estimates only, or it may be found to require some correction, when separate figures are available for the temporarily-settled estates only, but probably it will not have to be greatly altered. Mr. Maddox reports that about 156 square miles of the temporarily-settled area consists of uninhabited villages and jungle on the sea coast.

For the purpose of the record writing and attestation work, the district was divided by the Settlement Officer into three circles, viz., the East and West Bhadrak Circles, with an aggregate area of 1,084 square miles including the whole of the Bhadrak Subdivision and some parganas to the north, and the North Balasore Circle, with an area of 649 square miles, comprising that the rest of the Sadar Subdivision. Attestation work is now nearly finished in both the Bhadrak Circles and in the North Balasore Circle, and will probably be completed before the end of April, 1896. The district contains 72 parganas, of which 8 are permanently-settled and 64 are temporarily-settled. The North Balasore circle contains 32 temporarily-settled parganas, and the East and West Bhadrak Circles together 32 temporarily-settled parganas.

Statistics of areas have been compiled for 1,102 villages, with a total area of 294,932 acres, or 464 square miles, in North Balasore, and for 685 villages, with a total area of 131,514 acres, or 205 square miles, in the East and West Bhadrak Circles. Comparative figures of cultivation at the last settlement and at the present settlement have been tabulated for 551 villages in North Balasore and for all the 685 villages just mentioned of the Bhadrak Circles.

The results are as follows :—

PART OF NORTH BALASORE CIRCLE.

Comparative figures tabulated from the old settlement papers and from the papers of the present settlement for ten parganas in the North Balasore Circle.

Name of Pargana.	Total number of mahals.	Area excluding bahal.						At last settlement.	Present settlement.
		At last settlement.			At present settlement.			Mufassal jamma.	Assumed assets.*
		Cultivated.	Uncultivated.	Total.	Cultivated, including house and homestead and current fallow.	Unculturable.	Total.		
1	2	3	4	5	6	7	8	9	10
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Rs. a. p.	Rs. a. p.
Phulwar ...	10	1,340-13	1,163-46	2,503-59	1,673-76	727-30	2,401	1,350 0 10	3,100 13 4 ¹ / ₂
Rowtra ...	18	3,849-93	2,115-16	5,965-09	4,489-10	2,038-04	6,527-14	8,875 6 10	6,181 7 2 ¹ / ₂
3. Muldachaur ...	3	2,623-38	1,109-46	3,738-84	3,415-02	699-55	4,114-57	1,611 15 4	4,055 7 4
4. Chana ...	15	3,079-31	2,402-13	6,075-47	3,339-55	2,779-87	6,119-42	1,327 11 5	4,337 2 2 ¹ / ₂
5. Mulgan ...	15	3,800-26	2,984-87	7,785-13	5,553-23	1,963-77	7,517-00	4,684 13 2	8,666 10 10 ¹ / ₂
6. Durrachaur ...	15	3,355-46	3,978-00	12,333-46	8,771-78	2,803-87	11,575-65	6,234 15 6 ¹ / ₂	14,029 12 7
7. Sarthachaur ...	1	1,611-53	599-10	2,213-63	1,777-61	446-80	4-41	1,058 7 2	2,935 3 8 ¹ / ₂
8. Basta	14	4,577-07	3,546-00	1,123-07	4,046-88	1,684-07	5,730-96	4,252 13 9	4,866 13 3
9. Hambilbasta					2,012-39	300-94	2,313-33		2,361 10 3
10. Rebna ...	11	4,571-99	2,950-86	7,522-85	6,444-51	3,817-78	10,262-29	6,205 8 3	10,886 14 0 ¹ / ₂
11. Biswal khand (a)...	...	...	...	...	...	...	...	.....	.....
(a) (Figures omitted as they are incomplete.)									
Total ...	102	34,442-09	20,849-04	55,291-13	41,523-83	17,261-99	58,785-82	35,608 12 3 ¹ / ₂	61,411 14 10

The percentage of increase of cultivation is 20, and of assets 72. The rental figures for Rowtra are possibly incorrect ; they reduce the percentage of assets for the group.

PART OF WEST BHADRAK CIRCLE.

	Estates.	Area excluding bahal.						Assets at last settlement.	Assumed assets.
		At last settlement			At Present settlement.				
		Cultivated.	Uncultivated.	Total.	Cultivated.	Uncultivated.	Total.		
1	2	3	4	5	6	7	8	9	10
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Rs. a. p.	Rs. a. p.
1. Killa Ambohata.		8,400-199	11,423-936	19,824-135	12,799-541	8,727-197	21,526-741	6,310 1 2	14,399 14 6 ¹ / ₂
2. Tapa Mallinch	6	5,273-690	2,851-345	8,125-03	6,307-117	1,796-787	8,103-904	4,459 6 0	8,063 2 7 ¹ / ₂
3. Arsa ...	1	130-420	32-100	162-520	135-103	20-424	155-527	77 14 0	229 0 7
4. Balikhund ...	14	1,133-39	1,261-16	2,394-55	2,640-280	407-750	3,048-030	1,212 13 1	2,346 7 1 ¹ / ₂
5. Addarupiya ...	5	5,578-10	4,385-34	9,963-44	8,731-258	1,717-665	10,448-923	4,110 9 3	9,627 17 10
6. Balikhund ...	1	68-98	16-59	85-57	79-280	1-930	81-210	41 9 7	124 0 10
7. Randiaorgura...	3	49-10	...	49-10	51-671	0-370	52-041	37 8 10	63 12 7 ¹ / ₂
8. Jallang ...	1	...	...	...	41-276	2-125	43-401	.....	56 0 8
9. Soso ...	33	3,453-34	2,384-81	6,343-35	4,198-935	1,303-329	5,502-614	4,811 9 1	7,935 2 9 ¹ / ₂
Total ...	72	24,092-419	22,855-281	46,947-700	34,984-514	13,977-877	48,962-391	21,133 7 0	42,885 8 7 ¹ / ₂
Grand total for above parganas.	174	58,534-569	43,704-321	102,238-830	76,508-344	31,239-867	107,748-211	56,742 3 3 ¹ / ₂	1,04,297 7 5 ¹ / ₂

*Obtained by totalling rents paid by ordinary occupancy raiyats and by application of the average village rate paid by such tenants to lands otherwise held.

The percentage of increase of cultivation in West Bhadrak Circle since the last settlement, according to the above figures, is 45 and of existing assets 102 per cent. Mr. Maddox roughly estimates for all the temporarily-settled estates in the district that there has been an increase of cultivation not less than 50 per cent., and of existing assets of not less than 125 per cent. since the last settlement.

The rise of price of paddy in Balasore between the decennial periods of 1836 to 1845 and 1835 to 1894, as ascertained by Mr. Maddox, has been just 200 per cent. The percentage of enhancement permissible on this ground under the provisions of section 32 of the Bengal Tenancy Act in the case of tenants whose rents have not been changed since the last settlement, is 145 per cent. I am offering further remarks on the subject of enhancement of rents on the ground of rise of prices in a separate letter, which I am addressing to the Board on the subject of settlement of rents in cuttack.

8. With the exception of some experimental work done by Mr. Maddox in May last, in 11 villages; about 10 miles south of Balasore station, the results of which were reported in Mr. Maddox's letter No. 1075, dated 5th May 1895 (copy submitted herewith), it is only in the West Bhadrak Circle that a beginning has been made in settlement of rents. After tabulation of particulars of areas, tenancies and rents between July and October last, five preliminary reports on the Kopari, Adda, Parsand, Barikpur and Bhateswar sub-circles were drawn up by Babu Sri Gopal Bhattacharji, Assistant Settlement Officer, during the absence of Mr. Maddox on leave. Copies of those reports are herewith submitted. Since November, four officers have been working in those sub-circles on the lines indicated in the instructions appended to Mr. Maddox's report, dated 10th January 1896, viz., Babu Prasanna Kumar Bonerji, who has nearly completed work in Kopari, and is now working in Adda, Babu Romesh Chandra Das in Parsand, and Babu Sri Gopal Bhattacharji, assisted by Babu Grish Chandra Datta, in Barikpur. It is contemplated that Bihu Jogeswar Biswas, who rejoined the settlement staff in Balasore in January only, should take up work in Bhateswar sub-circle.

Mr. Maddox's report of 10th January 1896 relates the progress made by these officers and the results obtained in three sub-circles, viz, Ambohata, Parsand, and Barikpur. I have now to offer some remarks on that report, and on the instructions which Mr. Maddox has drawn up for his Assistant Settlement Officers.

9. The aggregate cultivated and occupied area contained in the 172 villages dealt with (Form I annexed to the report) is 23,596 acres, against 15,590 acres cultivated and occupied in the last settlement. The increase of cultivation is 51 per cent. in the aggregate, or 49 per cent. in Barikpur, 70 per cent. in Ambohata, and 37 per cent. in Parsand. The assets of the last settlement, including assessment of lands in direct possession of zamindars, amounted to Rs. 14,833; the rents recorded at attestation, without valuation of the land held in direct possession by the landlords, amounted to Rs. 27,799; the assumed assets, obtained in the tabulation stage by totalling the rents now paid by ordinary settled and occupancy raiyats and by non-agricultural tenants, and by application of the average rate for the village paid by settled and occupancy raiyats to all the cultivated and occupied land otherwise held amounted to Rs. 34,056; the settled rents, including valuation of lands held in direct possession by zamindars, amount to Rs. 36,895.

The increase in the settled rents over the assumed assets is principally due to increase of the rents of settled and occupancy raiyats on the ground of excess area or prevailing rate. The assumed assets are 129 per cent. in excess of the assets of last settlement; the settled rents are 149 in excess of those assets.

In all, rents have been settled for 13,805 tenants. The number of tenants of each class and the areas held by each class have not been given (except partly for the bazyaftidars), nor have areas and rents been shown separately for thani and pahi raiyats. Mr. Maddox tells me that it may be estimated that bazyaftidars hold in these villages nearly $\frac{1}{7}$ th of the cultivated area, other tenure-holders $\frac{1}{4}$ nd; settled and occupancy raiyats $\frac{4}{7}$ th; non occupancy raiyats $\frac{1}{4}$ th; chandnaders $\frac{1}{4}$ nd; nijjote and nij-chas lands make up $\frac{1}{4}$ th; and resumed jagirs and rent-free lands now assessed make up the balance. In the case of 4,962 tenants, or 35.9 per cent. of the whole number, rents have been left alone; in the case of 4,748 tenants of 34.5 per cent., additional rent has been settled on the ground that the tenants are holding more land than the areas for which they have been paying rent; in the case of 394 tenants, or 2.8 per cent., a remission of rents has been given on account of decrease of area; * and in the case of 3,701 tenants, or 26.8 per cent., rents have been enhanced on the ground of prevailing rate or rise of prices but with reference to the fact that they are paying less than the average village rate. Existing rents have been left alone (when there has been no loss of area) if they are equal to or above rents at average rates.

*The decrease is generally due to absorption of parts of holdings in other holdings or in the landlord's nij-jote or nij-chas.

Taking the tenants by classes, rents payable by bazyaftidars have been raised from Rs. 1,122 to Rs. 4,786, or by 326 per cent.; rents payable by other tenure-holders from Rs. 193 to Rs. 521, or by 163 per cent.; rents payable by settled and occupancy raiyats from Rs. 25,494 to Rs. 28,186, or by 10½ per cent. Other classes are unimportant.

The tenants for the most part have made no objection ; and a large number have definitely stated their acceptances which the Revenue Officers have recorded. The bazyaftidars are dissatisfied, but are stated to have given their consent. From my own observations of the procedure followed, I should say rather that the bazyaftidars have only consented, when (1) by the proffer of a substantial abatement of the rent as deducted by applications of the village rate, and (2) by a tacit or expressed understanding that they might fare worse if they did not accept, they have been induced to say that they were content. Mr. Maddox proposes to give "compassionate reductions," amounting to the 33 per cent. of the rents, to the bazyaftidars in two of the sub-circles. I agree in this proposal. As the fair rent proceedings have not yet been signed, there will be no difficulty in altering these rents. During my recent visit to Balasore, I explained to all the Assistant Settlement Officers engaged on settlement of rents, that they are not in any way bound to settle the deduced rents resultant from the village rate, but that they must, in all cases, make allowance for individual circumstances, and take care not to settle a new rent which would crush the tenant.

10. I have now to offer some remarks on Mr. Maddox's instructions to his assistants engaged in settlement of rents. It will be observed that the basis of the rent proposed under rule 2 (ii) of Chapter VI of the Govern-

Use made of the average rate.
Objection : to its use.

ment Rules under the Tenancy Act, according to Mr. Maddox's instructions, is to be the average rate of rent paid by the ordinary settled and occupancy raiyats (i.e., excluding bazyaftidars, kamildars, and the like), taking the lands held by them as whole. It is understood that this is not a legal ground of enhancement. When the proposed rent is not accepted, the Revenue Officer must abandon the average rate, and must rely on the legal grounds of excess area, rise of prices, or prevailing rate, as he may find most expedient in the case of each individual tenant. I have also desired the officers employed in settling rents to remember that an objection made by a tenant that his land is of a poor class must be readily listened to and examined, as it would be unfair to apply an average rate to land of a poor class.

Other objections, which have occurred to officers of the Settlement staff as to application of an average rate of rent for the village as a standard of rent proposals, are as follows, viz., (1) that rents of inferior lands only will be disturbed, and that rents of the more fertile lands will not be touched ; (2) that the rate standards, which are current in the villages or in many villages for varying classes of lands, will be destroyed. It is answered to the first objection that it may be believed that to a large extent what is necessary and expedient in increase of rents has already been effected by arrangement between landlord and tenant, save so far as regards the privileged tenants.

The next objection as to disorganisation of the current rent-rolls and as to upsetting the basis of the existing rent contracts between landlords and tenants has force, so far as regards those tenants whose rents are changed. It is estimated for Balasore that 50 to 66 per cent. of the rents may be altered. Under any system of settlement there must be some disorganisation of existing conditions of the rent contracts.

Mr. Maude, Settlement Officer in Cuttack, and Mr. J. Taylor, Assistant Settlement Officer, think that thani rents should be excluded in striking average rates, because such rents have been left unaltered for 60 years ; and to include them, must reduce the average rate obtained by division of area into aggregate rents. Mr. Taylor showed me a list of thani and pahi average rates for 32 villages in pargana Uttikan in Cuttack. In 26 villages the thani rents were lower than the pahi rents (in 22 of these very much lower); in four villages equal, and in two greater. It is believed that, on the whole, thani rents were fixed higher than pahi rents at the last settlement, and it is certain that in some villages they are still higher possibly in some cases, because the thani tenants have always held the best lands in the village. Mr. Maude has suggested that, when the thani rents in any village are more than a certain percentage below the pahi rents, the average rate to be used for rent proposals should be struck on the pahi rents, only. I am disposed to agree in this suggestion, and to recommend that, when incidence of the thani rents is 20 per cent. less than the incidence of pahi rents, the average rate should be based in pahi rents only.

The Orissa Settlement Officers and Assistant Settlement Officers, so far as I have been able to learn their opinions, consider that in some villages the average rate should be got, not, by dividing the aggregate area held by settled and occupancy raiyats, as ascertained in the present survey into the aggregate rents paid by such tenants, but by dividing what is known as the "old area" into the aggregate

As to exclusion of thani rents in striking the average rate.

As to striking the average rate on what is known as the "old area."

rents. By the "old area" or "former area" is practically meant the areas shown in the landlord's current rent rolls, subject to decision as to the correctness of those areas when the tenants do not accept them as correct. Mr. Maddox mentions the point in paragraph 7 of his letter No. 320, dated 10th January 1896, where he says "that for a few cases the rate was raised by calculating on the old area, i.e., the area which the Assistant Settlement Officer found the raiyat was paying rent for in the zamindar's sherista." Mr. Maddox makes an allowance to tenants of a difference of 10 per cent. of "new area" in excess of "old area," and only calculates additional rent on area still in excess. He says that this concession is popular with the tenants.

Mr Taylor has suggested that where the greater number of raiyats admit the correctness of the zamindar's record of measurement, the Revenue Officers should take those measurements as the factor of area to be divided in to the existing rents for the purpose of obtaining a guide as to the fairness of existing rents. Mr. Maude says, when the surveyed area is in excess, say by 20 per cent., of the areas recorded in the zamindar's papers, then take the latter area, less whatever percentage it may be thought proper to allow for difference in method of measurement.

I consider that it would be dangerous to rely on the areas entered in the zamindar's rent-rolls, unless they are admitted by the tenants, after full explanation, to be correct, and would recommend that when there is reason for believing that there has been a substantial increase of cultivation since rents were last settled and where the average rate for the village obtained in the manner laid down in the Tabulation Rules is lower by a certain percentage than the rates of adjoining villages, the Revenue Officer should abandon the average village rate as his basis of proposals, and should propose rents with reference to such rates as may be current in the village, or should raise rents of privileged tenants with reference to rise of prices as may appear most suitable.

11. Mr. Maddox relies on obtaining acceptances of the new rents from the great majority of tenants. Column 10 of the Schedule of Tenants (to be appended to the proceedings for settlement of rents), which is prescribed in rule 9 of Mr. Maddox's instructions is intended for record by the Revenue Officer of acceptances by the tenants. Such a column is provided in the schedules attached to the fair rent proceedings in Chittagong, where also the greater portion of the rent settlement work is based on express acceptances.

In any settlement of rents it is of course necessary for the Settlement Officer to carry the people with him, or his settlement will break down. As I have before written to the Board, however, it is one thing for the Settlement Officer to make a settlement which will be accepted in effect by the people, and which they will not themselves carry into another Court, and another thing for the Settlement Officer to get even a large proportion of the tenants to give express consent to new rents and to sign a paper in token of acceptance.

Mr. Madue does not put great reliance on the record of acceptances. He thinks that it is not unlikely that the acceptors will appeal or deny their acceptances, and he thinks that if they do, the record of acceptance made by the Revenue Officer will not be held by the Special Judge to be sufficient, in the absence of evidence of identification, or on allegation made by an appellant that he was coerced into stating that he did not object. Something, perhaps, may be done, as is done in Chittagong, in the way of obtaining signatures of tenants in evidence of their acceptance but it will not always be possible to get signatures willingly in addition to oral acceptances; and a considerable amount of additional labour and expenditure of time will be caused in getting illiterate persons to sign or make their marks. The Government Rules under the Tenancy Act do not require that signatures should be obtained in evidence of acceptances. It is clearly desirable, however, that officers should initial and date their entries of acceptances.

In fact, an alteration of the law is required in this matter. Unless a tenant files a written objection before the Revenue Officer to the rent proposed, for which of course reasonable time should be allowed, he should not be allowed to object hereafter. A settlement of rents which, however reasonable, requires, in order that it may have legality, not only the sufferance of the people, but their active co-operation to their own loss, or in default record of evidence with legal forms, is a task which so far as I am aware, has not been imposed upon Settlement Officers by any settlement law except the Bengal Tenancy Act.

12. In the present state of the law I cannot suggest anything better than what Mr. Maddox proposes in his rules 13 to 15 with regard to cases in which the rents proposed are contested. Paragraphs 11 to 31 of my Balasore Inspection Notes of January 1896 show how the work of proposing and settling rents in this district is actually being carried on.

13. I have now to recommend that the Revenue Officer in Balasore should go on to sign their judgments after again scrutinising the schedules and after reduction of any rents e.g., especially of bazyaftidars, which may appear to have been raised to such an extent that practical hardship may be caused.

Director's recommendation that judgments should be signed and draft records published.

It is not necessary in law that the sanction of any authority higher than the Revenue Officer should be given to completion of proceedings for settlement of rents; but it has appeared to Mr. Maddox and to me that it is desirable that finality should not be given to these proceedings before higher authority has had an opportunity of expressing an opinion as to the methods and principles followed. It is not desirable that there should be a repetition in Orissa of the *ultra*-legal proceedings which have followed the judicial settlement of rents in thana Ramu in Chittagong and in Sarail pargana in Tippera.

14. Mr. Maddox's programme for settlement of rents is as follows. He has now four Deputy Collectors engaged on this work, and in the course of the next month or two, when attestation is finished, he proposes to give to each Deputy Collector a Sub-Deputy Collector as his Assistant. After the work in the present sub-circles is finished, he will divide the parganas of the District amongst the four Deputy Collectors, and set them and their Assistants to tabulate assets and submit preliminary reports similar to those already submitted. The Deputy Collectors will also try suits under section 106, arising out of the draft publication of the records for the villages in which rents have been already settled.

The Balasore District has on its main roads a number of staging bungalows, and it will be possible for the officers settling rents to use these bungalows when it is too hot to be any longer out in tents, and to continue their work till the end of May. During the recess the tabulation work and trial of suits under section 106, and probably some final publication, can be carried on. As early as 15th October, the four Deputy Collectors and their Assistants will be able to take the field and resume the work of settling rents. Assets for the towns of Balasore and Bhadrak will be tabulated as soon as possible, and settlement of the rents will be carried on for the town areas during recess. If, as is hoped, Babu Girish Chandra Dutt returns to settlement work in Balasore before next October (he has been appointed Settlement Officer of Pataspur), Mr. Maddox will give him a separate charge of an assessment sub-circle, for which he has already been recommended to me, and he will have a Sub-Deputy Collector to help him. The budget estimate for 1896-97 is Rs. 1,30,000, and provides for ten Assistant Settlement Officers.

15. It has been the object of Mr. Maddox to devise and inculcate in his instructions to his Assistant Settlement Officers a scheme of procedure which shall result in an equitable settlement, and which shall keep within the four corners of the Tenancy Act. The success of the plan of work which he proposes must depend on the extent to which acceptances are obtained from the tenants. I do not myself anticipate that the people will appeal in large numbers to the Special Judge against the rents settled. If too high rents are imposed, they will simply withhold payment. It is probable therefore that except from the *bazyafidars*, there will be no great manifestation of discontent, even though there should be hardship, till the new rents actually come into force, i.e., till after September 1897.

If it should be the opinion of higher authority that the settlement work will rest on a satisfactory basis in the acceptances recorded in the manner which has been above explained, the case for amendment of the law under which the Revenue Officers are now working, will be weakened to the extent to which such acceptances may be obtained. Supposing that good and valid acceptances can be obtained from one-half of the tenants in the Balasore district, there will still remain about 2,50,000 tenants $\frac{5,00,000}{2}$ for whom rents will have to be settled after record of evidence with the formalities of the Civil Procedure Code.

I am myself not of opinion that it is practicable for any staff of officers which Government is likely to sanction for the Balasore district, and with any expenditure of money, to complete settlement of rents under the settlement provisions of the Bengal Tenancy Act for all the tenants of the district before September 1897, i.e., in time for them to be brought into effect in the year following that in which the current settlement of the land revenue will expire. I am separately submitting to the Board proposals for amendment of the settlement law.

No. 6.

No. 1054-S, dated Calcutta, the 18th April 1896.

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

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

I have the honour to forward for the orders of the Board and of Government, copies of my diary of a recent tour in Orissa, in which I have recorded notes of the orders passed, and provisionally modified and approved by the Hon'ble Mr. C. C. Stevens, on various points in connection with the settlement operations in that Division. Appended to the diary will be found Mr. Maddox's draft rules for the settlement of rents, and some notes made by him of the result of our inspection of the work of reattestation in Puri. Mr. Maddox has asked that these rules may for the present remain in type, as he hopes to be able to improve them and add to them after a month's experience of their working.

2. It is unnecessary for me to go over the ground covered by the notes, the length of which is, I hope, justified by the importance of the subjects with which they deal, but the following remarks may serve us an index to them and facilitate perusal.

3. The questions of the term of the new settlement and of the amount of *malikana* to be

Circular No. 12, dated 31st August 1893, from the Secretary to the Government of India, Revenue and Agricultural Department.

Letter No. 1263, dated 13th October 1893, from Revenue Secretary to Government of Bengal, to the Board of Revenue.

Letter No. 541-A., dated 9th June 1892, from the Board to the Government of Bengal.

Letter No. 3544-L. R., dated 17th September 1892, from Government to the Board.

Letter No. 68-T.S., dated 28th October 1893, from Director of Land Records, Bengal, to the Board.

February 1896) and our settlement of rents will probably result in their enhancement to Rs. 4,00,000 or Rs. 44,00,000. I have no more accurate figures to offer at present, and I fear that the above are only roughly approximate, but we have evidence to show that the assets have at least doubled since the last settlement, when they amounted to about Rs. 20,00,000, as the latest road-cess returns, those of 1836 show a valuation of 34½ lakhs for the temporarily-settled estates that we are dealing with.

4. The construction of the East Coast Railway, and the consequent connection of the Province by rail with Madras, Calcutta and Bombay, cannot but have the effect of raising the value of agricultural produce and of landed property throughout Orissa, and a great advance in these values may be confidently anticipated within the next 20 years. We are, at the same time, confronted with the fact that we cannot take our full share of the fresh assets that have already accrued to the zamindars since the last settlement made without seriously affecting their incomes, and endangering their prosperity. In these circumstances we shall probably have to conclude a settlement in which, for the present at least, the State will have to forego some portion of its rightful share of the produce of the province, and the amount foregone will be very largely increased if the settlement is to last at a fixed revenue for 30 years.

5. If, therefore, we have to make a settlement for 30 years, I hope that Government will see its way to making it progressive, with an enhancement of revenue at the end of the first 15 years, or two enhancements, one at the end of 10 and the other after 20 years. By this means it will be possible for Government to retrieve its position with regard to *malikana*, and to assert its right to take its fair share of the profits of the land, without at the same time imposing on the zamindars and raiyats the inevitable inconvenience caused by a revision of the record of rights and a fresh settlement of rents.

6. On the other hand, we shall, in that case, forego all share in the increased assets, which will undoubtedly accrue to the zamindars as soon as the country is opened out by railway communication, and shall allow the settlement-holders to absorb them for what is perhaps an unnecessary length of time.

7. On another important point, the probable progress that will be made in the work of settlement of rents and assessment of revenue before the expiry of the current settlement, I am afraid that the notes are not explicit, but I hope to deal more fully with this subject when forwarding the revised estimates and programme for 1896-97. Mr. Maddox has promised to let me have these very shortly. And it is as yet uncertain at what rate our officers will be able to settle rents under the new rules, and how far our work will be hindered by the necessity for reattestation in the Puri district and in parts of Cuttack. And although we are not bound by law to postpone realisation of the new revenue until the new rent-roll has been brought into force, I am not sure that we can equitably ask for the enhanced revenue until we have finally published our records, and thus enabled the zamindars to recover the rents entered in them.

8. Moreover, we are unable to increase the number of settlement camps indefinitely without unduly harassing the zamindars and tenure-holders, and making it impossible for them to look after their own interests, and the largest number of officers we can profitably employ on settlement work in the province during the next field season will be as far as I see at present, 42 or 43, including another Civilian for supervision work. And this supposes that Government can arrange to give us these officers, in view of the extreme urgency of the work.

9. By the commencement of the field season of 1896-97 we shall probably have before us, in addition to the reattestation work in Puri and parts of Cuttack, the settlement of rents for 12 lakhs of holdings, in addition to the work in Khurda, which will occupy five or six officers. For this work we shall have about 30 camps available, setting apart officers for supervision and headquarters office work. I am afraid that these officers will take 14 months over the work, and that, making allowance for the impossibility of working efficiently at full speed throughout the hot weather and the rains, we shall not conclude the settlement of rents before June or July in 1898. This further implies that, although we shall of course

commence the work of assessment to revenue at once, and gradually assess estates as the work of settlement of rents proceeds, we shall not complete the assessment of revenue until after the close of the year 1898.

10. The above estimate of probable progress is limited by the principle of procedure that it has been thought necessary to prescribe, that the Revenue Officer shall deal personally with every raiyat whose rent is to be altered and either secure his acceptance of it, or proceed against him according to law. It may be that under a new law we may become authorised to introduce new rents by merely publishing them in the village but I should be very sorry to abandon the safeguard that is given by the personal appearance of every raiyat before the Revenue Officer, a safeguard which practically ensures that the new rent-roll will be a workable one.

11. In paragraphs 2 to 6, 22 and 24 of the notes will be found references to the present state of the work in the three districts, and in paragraphs 39 to 45 the work in Khurda is dealt with. We hope to complete settlement work in Khurda with the help of five or six officers during next field season, before the expiry of the current settlement in September 1897. But further information on this point will be submitted when I forward the revised estimates for this work for the year 1896-97.

12. A large space in the notes and also in Mr. Maddox's rules is devoted to instructions concerning establishments, reduction of clerical work, registers and returns and in other paragraphs I have noted some details as to the utilization of the junior members of the Civil Service now under Mr. Maddox, the accommodation available at various centres, and similar matters.

13. In paragraphs 55 to 60 is given a note of the results of the inspection of a settlement camp in Balasore, and in paragraph 46, and Mr. Maddox's second appendix to the notes, is given a brief account of an inspection of some re-attestation work in Puri. From the commencement of next field season, we hope to be able to amalgamate this work with that of the settlement of rents.

14. The following references will form an index to the more important of the rules and instructions that have been given for the work of settlement of rents. I have given also some references to previous orders passed by Government on the subjects dealt with—

- (a) *Village rate*—Paragraphs 20, 34 and 51 of the Notes, and one of the Rules.
- (b) *Bajraftidars, including kamildars*—Paragraphs 18 (d), (e) and (f), 30 (c) and 51 (f) of the Notes and paragraph 4 of the Rules. See also Government letters Nos. 2604, dated 10th May 1894, and 20 T.R., dated 24th April 1895.
- (c) *Thani raiyats*—Paragraphs 18 (b) and (c) and 30 (a) of the notes and paragraph 2 of the Rules.
- (d) *Pahi raiyats*—Paragraphs 18 (a), 19, 30 (a) 32 and 52 (ii) of the Notes and paragraphs 6 and 7 (a) of the Rules.
- (e) *Assessment of thani and pahi mixed holdings*—Paragraph 30 (c) of the Notes and 3 of the Rules.
- (f) *Under-raiyats*—Paragraphs 21 and 36 of the Notes and paragraph 7 (c) of the Rules.
- (g) *Assessment of special crops*—Paragraph 54 (i) of the notes and 10 of the Rules.
- (h) *Assessment of nij-jote*—Paragraph 37 of the Notes and 7 (d) of the Rules.
- (i) *Assessment of lauds granted as jagir or rent-free, or at quit-rent by the landlords*—Paragraphs 19 and 33 of the Notes and paragraph 8 of the Rules. See also Government letter No. 2604, dated 10th May 1894.

15. I may add, in conclusion, that the energy with which Mr. Maddox has entered upon his new and onerous duties, and the intimate knowledge of the needs of the work that he has already shown, justify confidence that he will be able to accomplish satisfactorily the very difficult task he has before him.

The Diary and Notes on the Settlement Operations in Orissa March 1896,

March 16th.—Discussed programmes assessment rules and estimates, for the Cuttack district. The present plan of work is roughly this.

2. During last recess five officers were employed tabulating assets and preparing rent-rate reports. These reports were sent up to the Director of Land Records and forwarded by him to the Board with his letter No. 680S., dated 22nd February 1896. They have been returned for consideration during Mr. Stevens' present visit to Orissa.

3. Pending orders on these reports and further consideration of the scheme proposed by Mr. Maddox in Balasore, and experimentally put into force there, no assessment work was commenced. This could weather in Cuttack, and the whole staff of Assistant Settlement Officers was put on to attestation work, in order to complete the attestation of the records and the record of existing rents before the recess of 1896. Up to 1st March good progress had been

made, and on that date only $1\frac{1}{2}$ lakhs of plots in an area of 54 square miles remained to be attested. Mr Maddox has accordingly been able to draw of 10 out of 14 of his Assistant Settlement Officers (one of these was drawn off by Mr. Maude before he left) for other duties, and to leave only four on attestation work. These four will be able to complete attestation by the end of this month.

4. But it would appear that, although the whole district will have been nominally attested by them, it will be necessary to do some re-attestation in a portion of the district in which attestation was incompletely and inefficiently done. It is not at present quite clear how large this area is, how much work re-attestation will involve, and whether the errors committed are such as to involve a re-consideration of every record on the spot. We should have information as soon as possible as to the whole area and the number of plots under suspicion, and something should be done to examine the records of this area by festing a few here and there in office, to see what work is likely to be involved in re-attesting them. If Mr. Maddox can get us figures of the total area involved, we can prepare a maximum estimate of the labour before us and reduce it as our information becomes more definite.

5. Of the 10 officers drawn from attestation camps, one is the Personal Assistant, Babu Jogendra Narain Mitra, who is working in office at present, but is to go out to assessments work from 1st April. He was one of the five officers who prepared rent-rate reports last recess. The other four—Mr. J. Taylor, Babus Jamini Mohan Das, Chandra Nath Ghose, and Haris Chandra Rai—have also been taken off attestation and sent out to assessment. A sixth officer, Babu A. K. Sen, has also been recalled from attestation, and is to go out to assessment work in the Kotdesh pargana of Puri, where Mr. Nathan tabulated rents in 1893-94. The remaining four officers have been detailed for re-attestation work in Puri, where the records prepared in the early years of the settlement operations require considerable revision and correction before assets can be tabulated from them or rent settled.

6. Mr. Maddox proposes that the assessment officers shall continue their work throughout the hot weather and the rains. He tells me that they are willing to do so, and considers it feasible. He proposes that the officers on re-attestation work in Cuttack and Puri shall revert to the general line on June 1st, returning to the same work in Puri on November 1st, with the exception of one of them, Babu A. S. Mukharji, whom he proposes to retain at head-quarters on tabulation work throughout the recess,

7. He proposes that Mr. Kingsford and Mr. Webster should study khanapuri and attestation work in Khurda for the next six weeks, and should then come to Cuttack to learn assessment work, camping in bungalows near assessment centres, and subsequently taking up the assessment of Kendrapara and Cuttack towns. Mr. Kingsford will ultimately go to Puri as Assistant Settlement Officer in charge, and Mr. Webster will take up the same work in Cuttack.

8. Mr. Maddox is arranging to push on draft publication *pari passu* with the settlement of rents, and is providing establishments for this purpose.

9. He calculates that with the arrangements noted above, and estimating that each officer can settle 2,500 rents a month, he can get through about 110,000 rents by November 1st out of 650,000 in the district. It may be roughly calculated (allowing a margin) that it will take 12 officers 24 months, or 24 officers 12 months to do the remainder. It may be noted that these figures, if taken exactly, lead to the conclusion that 12 officers would require 18 months or 18 officers 12 months; but the assessment officers are expected to do some tabulation and other work, and the margin allowed by Mr. Lyon is probably not too great.

C. C. S.

Mr. Maddox expects his present assessment officers to do some tabulation work; also to complete their circles in the course of their present tours.

10. As regards the proposals noted in paragraphs 6 to 9 above, it may be remarked that, although we have the Cuttack district nominally ready for tabulation and assessment, we shall not know accurately how we stand in that respect until we have definitely ascertained what re-attestation work has yet to be done, and how far the work done in the earliest seasons requires overhauling. The earliest possible information should be obtained on this point, in order that we may definitely estimate for next cold weather's work.

11. As regards the proposal to continue assessment work during the recess, its feasibility can only be tested by experience, and if we can get the raiyats to come to the Assistant Settlement Officer's camps, and if our officers find it possible to get about the country, the extra time gained will be valuable. But if the work done deteriorates and the outturn falls off, it will be better to close the camps for the rainy season and save our money for work next cold weather. For the present the experiment may perhaps be tried, and if Mr. Maddox sees no ground for closing the camps in June or July next, it may be carried on.

C. C. S.

12. As regards the retention of one officer during the recess on tabulation work in Cuttack I am inclined to think that the work to be done will require more than one supervisor, but I am unable to form an opinion until we have more definite information as to the

area and plots remaining for tabulation. We should have figures as soon as possible showing for what area assets have already been tabulated and what remains to be done. There are some statistics also of crops and areas, which are required by the Government of India, and which may give work (but I think we can forego these for the present, if they will really prove a serious addition to the work to be done).

13. And I have been enquiring from Mr. Maddox how far we can lighten the work of the officers in camp by taking statistical work off their shoulders. It seems to me, *prima facie*, that a great deal of the tabulation work is purely statistical, and does not require local knowledge, or any particular knowledge of the records concerned; and I shall be glad to see all such work done at headquarters in future instead of in camps. Purely statistical work can always be done more rapidly, more methodically, and under better supervision in a head office than among the discomforts and interruptions of a camp, and the less office work we give to our assessment officers, the quicker they will get on with their work.

14. I have also been suggesting that we should be able to do a good deal during the coming recess towards preparing preliminary draft assessments of mahals; but I do not yet know how far this has already been done. Mr. Maddox will let us know as soon as possible what we have in Cuttack in the way of copies of the Collector's A register, mahalwar khewats, and other materials for this, and we shall be able to frame proposals on the information thus obtained for further action in this direction. It seems at present a question for consideration, perhaps whether we should look to the headquarters office for the preparation of draft mahal assessments or ask the assessment officers to prepare them as they go on with their settlement of rents; and under this head also we must consider the assessment of mokaddams and sarbarakars.

* * * * *

17. As regards the programme suggested in paragraph 8, everything depends on the nature of the procedure we are to adopt. At the risk of enunciating truisms, I will set down what appear to me to be the principles on which we are expected to carry on the work for the present :—

- (a) We have hopes of a new settlement law, but as it is doubtful what the exact nature of that law will be, and when it is likely to come into force, we cannot wait for it.
- (b) As the Orissa settlement will expire in September 1897, we must get as much assessment done as possible now and in the next field season.
- (c) The foundation of our work is to be acceptances, and we are to follow out generally the principle,

For the most part the foundation will not be acceptances, but the presumption that existing rents are fair till the contrary is shown.
C. C. S.

which have governed Mr. Maddox's recent work in Bhadrak.

- (d) Those principles are in the main the same as those communicated in Mr. Finucane's note on the Kotdesh proposals, dated December, 1893.
- (e) It is clear that we shall not be permitted to raise the revenue by more than about 10 lacs, and possibly we shall only be permitted to take 7 lakhs, or a 50 per cent. increase.
- (f) It is also clear that we shall not be allowed to take more than 60 (or 65 as a maximum) per cent. of the assets altogether from the zamindar.
- (g) The assets which are constituted by existing rents are nearly sufficient in themselves to give us an increase of revenue as large as we shall be permitted to take.
- (h) It is useless to scheme to raise assets generally, when we shall be merely making a present of the increase to the zamindars.
- (i) If we largely raise the assets, we shall have to abate our demand of 50 per cent. of them and this might be a dangerous precedent.
- (k) If we uselessly raise assets now, we shall have less basis for a just enhancement at the next settlement.
- (l) We can accordingly proceed to assess rents on a much less scientific basis than would be necessary if a considerable enhancement was in contemplation.
- (m) The rent rate reports already prepared are therefore too elaborate, and may be subordinated to the general rules and principles for enhancement now to be laid down.
- (n) We do not require crop divisions, crop rates, soil maps or soil rates for our purposes, as our work is to be based on existing rents and rates, and not a complete, re-assessment of the Province on the basis of a valuation of the land.

18. If the above are to be admitted as the general lines of our work, the following principles regulating the details of assessment work, may also perhaps be admitted. Some of them have already been enunciated in several places and sanctioned :—

- (a) The rents of pahi raiyats may be regarded as competition rents, and should not be enhanced, except on the ground of excess area.
- (b) The rents of thani raiyats, when substantially below those of pahi rates, should be enhanced up to a rate about half way between the average pahi and the average thani rate.
- (c) The above enhancement to be limited to 100 per cent. and not to be made if the existing thani rent is already within 10 per cent. of the rent, which, but for this limit, would be proposed.

- (d) The rents of baziiftidars, who hold on adha jamas, are to be doubled, first, on the principle of putting an end to the privilege granted at the last settlement.
- (e) A further enhancement may then be made, up to a limit of 300 per cent. (or 200 per cent. in the case of rents over Rs. 2-8), of the existing rent, where the rate is still 33 per cent. below the village rate adopted for thani enhancements.
- (f) Chandna rents being practically competition rents should not be interfered with. Kamildars should not be enhanced more than 200 per cent., or to within more than 33 per cent. of the village rate.

19. If the above general plan of work be adopted, it seems clear that a very large

Mr. Macpherson said 53 rents prepared in 2½ hours. This would give a rate of about 100 per diem: this rate may be exceeded under favourable circumstances, but 3,000 per mensem is as high a rate as it is safe to take.

C. C. S.

number of rents will remain untouched, and that our rate of progress should be rapid. But experience alone can show us this. Mr. Maddox considers that his estimate of 2,500 tenants a month is a low one, and I am inclined to agree with him.

Much depends, however, on how far we interfere with pahi rents on the ground of an increase in area. I am not sure that the proposed allowance of 10 per cent is enough, except, when the zamindar applies for a settlement of rent. It is the allowance which we usually insist on in Bihar in cases brought by the zamindar, when all preliminaries have been fully proved. I am doubtful whether we should interfere of our own motion to redress any but the most serious discrepancies in area, say over 20 per cent. It is always open to the zamindar to apply, and if he does not do so, I do not see why we should interest ourselves in increasing his assets for him on a difficult and debateable ground. But this must be considered and discussed further.

Similarly, I am doubtful whether we should assess to rent lands granted rent-free or on favourable terms by the zamindar during the term of settlement without application, and whether we should not rather assess them for revenue purposes as we should assess nij-jute or nij-chas.

5. (a) To determine the village rate only the areas and the rents of settled, and occupancy mahal pahi raiyats, and such thani raiyats as have pahi lands, but pay a lump and indistinguishable rent should be used. By area is meant the area for which the zamindar and raiyat agree that rent was paid. Where they disagree, if the Assistant Settlement Officer cannot determine that area he should take the present survey area. By rent is meant column 8 (c) rental. Areas and rents of lands growing special crops must be excluded from the figures for determination of the village rate.

20. Mr. Maddox and I also glanced through the Assessment Rules, and I noted some points. The new rule 5 (a), quoted in the margin, seems to me very elaborate and to be a scientific scheme for procuring enhancements that we do not require. Moreover, I doubt whether the proportion of excess land is so great as to make it worth our while to adopt it. But it has been drafted after full discussion by the local officers, and should be carefully considered.

1. Serial No.
2. Serial No. in schedule.
3. Old area.
4. 10 per cent allowance.
5. Total (3+4).
6. New area.
7. Excess area (6-5).
8. Village rate.
9. Excess rent (7×8).
10. Existing rent.
11. Proposed rent (9+10).

supplementary to the schedule, which would contain a cross-reference to it. When the

1. Serial No.
2. Name of of tenant.
3. Terij No.
4. Old area.
5. New area.
6. Existing rent.
7. Rent at village rates.
8. Proposed rent.
9. Settled rent.
10. Whether accepted or not.
11. Remarks (Here note reference to judgment in case of non-acceptance).

It is presumed that the raiyat has already at attestation admitted that the rent recorded is the existing rent.

C. C. S.

21. Rule 11 for the record of acceptances might be improved by entering 'Appears and accepts' instead of 'Accepted.'

I am doubtful whether the reversion to scientific methods and the preparation of soil maps when enhancements are contested are necessary. It may be that there will be very few cases: but can we not take our stand on the rise in prices in all such cases? And will it not be advisable sometimes to postpone very hotly contested cases, and not to allow programmes to be up set by them? This may be left perhaps to experience.

Rule 16 (general rules for enhancement) throughout requires consideration. Probably will be modified in (a) and (f), and perhaps also in (c), (d) and (e).

The schedule in rule 9 seems well adapted to its purposes, but will probably have to be supplemented by an 'excess area statement' where enhancements are made for excess area, and the entries in it can be much simplified when the existing rent is not to be altered. The form of excess area statement is for consideration. I give a suggested one in the margin. It would be

The schedule will contain the names of all tenants, but special notices need only be issued to secure the attendance of those whose rents are to be altered.

As to 16 (g) (for the enhancement of under-raiyats), I should be inclined to leave all under-raiyats alone, unless they have occupancy rights which they can press against their zamindar.

22. 17. March.—Mr. Maddox and I had a brief discussion of the proposed programme in Balasore and Puri.

Balasore.—Excluding Mr. Thomson, who has recently gone to Balasore as Assistant Settlement Officer in charge, there have been 9 Assistant Settlement Officers engaged in Balasore in the course of the present season—four on attestation and five on assessment. Two officers have recently been transferred—one to Puri and one to Midnapore.

The attestation officers have done $1\frac{1}{2}$ lakhs of plot since the commencement of the season, and the balance $\frac{3}{4}$ laks of plots will be completed in two camps before they close for the season.

Assessment work was begun early in the season in three camps, and a fourth has since been opened. The work was at first experimental, and it is only recently that the lines on which the work has been carried on have been approved, and that the officers have begun to sign and deliver their judgments and to publish their records in draft.

23. Up to 1st March rents had been proposed to 22,000 tenants, and it is believed that the Assessment Officers will be able to complete their circles, containing about 30,000 more tenants, or 52,000 in all, by the end of May. That will leave (475,000 tenants—52,000 tenants) 423,000 tenants to be dealt with. Progress is estimated at 2,500 a month, and work

It appears that provision will have to be made for additional supervision. can be provided for three officers during the 5 months of the recess That will reduce the total

C. C. S. by 37,500 more, i.e., to 385,500 by 1st November. This will be work for one officer for 154 months, 10 officers for $15\frac{1}{2}$ month, and 15 officers for 11 months.

24. Puri.—I propose to treat Khurda separately during our visit there. There are many important points on which orders are required.

As regards the rest of the district, it would appear that in one circle only (Mr. Nathan's) the work of attestation has been revised, and that in the case of 11 lakhs of plots re-attestation must be done.

In Mr. Nathan's circle we shall commence the settlement of rents and assessment to land revenue at once, and five re-attestation camps are now being opened. Assessment will proceed throughout the recess, but re-attestation work will stop at the end of May next, by

See paragraph 46 below.

P. C. L.

Actual examination has shown this to be the case.

C. C. S.

points we may be able to simplify the work. It is probable that the survey officers unnecessarily multiplied khasra numbers at the commencement of the work, and if this is the case, we should get through them more quickly.

At the above rate, however, we should require seven officers for six months to re-attest the eight lakhs or so of plots that would remain.

25. For assessment in Kotdesh pargana (where re-attestation is unnecessary) we have one officer at present, but from June 1st a second man will be available. These officers can settle rents for 30,000 tenants by November 1st, out of about three lakhs of tenants in Puri, and the balance of 270,000 will take one officer for about 100 months, or ten officers for ten months. It remains to be seen, however, whether the work of settlement of rents cannot be combined with that of re-attestation.

26. Mr. Maddox and I also examined tabulation forms, and considered the possibility of combining settlement of rents with re-attestation. This latter subject will require much further discussion

Section 110, Bengal Tenancy Act.

P. C. L.

*This applies only to settlement of rents not to settlement of revenue which can be prepared at any time when the Settlement Officer is satisfied what the amount shall be.

M. F.

We noted also that we must finally publish our records before a new* settlement can come into effect, and that this requires very early consideration of the question of copying, case-work, and other similar matters.

27. March 18th.—The note recorded by me on March 16th above was submitted to Mr. Stevens, and in the afternoon he went through it with Mr. Maddox and myself. The general proposal of the earlier portions of the note were approved, and the principles enunciated in paragraph 17 were considered and discussed.

28. As a rough description of the lines on which the work is to be carried on, these principles were also accepted as correct. It was noted by Mr. Stevens that $57\frac{1}{2}$ per cent. is probably all that Government will ask for as revenue and cess, and that 60 or 65 per cent. the estimate in 17 (f), is probably above the maximum.

As regards the term of the settlement, Mr. Stevens pointed out that the Secretary of State appears to be in favour of a 30-year settlement, if it was expected by the people; that the Government of India would probably be in favour of a shorter one; and that Sir A. P. MacDonnell had suggested a 15-year one. There does not seem any ground for supposing that we have done anything to lead the people to expect a 30-year settlement, but as far as actual local hopes and fears go, Mr. Maddox was of opinion that the people in general hoped for a permanent settlement, looked for a 30-year settlement, and feared they might get one for only 15 years. In this connection it was suggested that a progressive enhancement might be made, which would enable the State to take its fair share of the assets before the close of the term of settlement by enhancing the demand at intervals of ten years. Thus the assessment for the first ten years of the settlement might be at 40 per cent. of the assets, rising to 50 per cent. after 10 years and to 60 per cent. after 200. Mr. Stevens was of opinion that this view was worthy of consideration, and should be laid before Government when the questions of the enhancement of the revenue and the term of settlement are put up for final determination.

17. (k) appeared to be of importance with regard to the views of the Government of India (expressed in lettr No. ¹²/₂₂₁, dated 31st Augst 1893), on the subject of the State's fair share of the assets. But in considering this point it would be necessary to bear in mind that a progressive enhancement of revenue would be a partial remedy for the difficulty set out.

30. The more detailed proposals of paragraph 18 were then closely looked into, and it was decided that rules might issue to give effect to them generally, with the following modifications :—

- (a) Proposals 18 (a) and (b) were accepted. The second of these proposals is due to a suggestion of Mr. Finucane's, with which we all agreed, that it might prove hard on the thani raiyats in some cases if their rents were raised at once up to the competition rates which govern the pahi rates.
- (b) Proposal 18 (c) is the usual limit imposed to prevent undue interference with existing rents.
- (c) As regards the proposed rules for the enhancement of baziaftidars' rents the principle involved in them was adopted, but it was determined that such rents should in no cases be enhanced to a figure within 33 per cent. of the figure that would be obtained by applying the village rate to the area held by the baziaftidar. And it was also thought that the limit of 200 per cent. in the case of substantial rents should be done away with, as it was urged by Mr. Maddox that the experience of all the local officers tended to show that the substantial baziaftidars were better able to pay a 300 per cent. enhancement than the poorer ones, and that the limit was consequently unfair.
- (d) The same limit of 33 per cent. was adopted in the case of the kamildars.
- (e) A special case was pointed out with reference to the raiyats holding both pahi and thani lands whose areas had been entered together in our khatian. It appears that their thani lands have been arbitrarily separated from the rest, and have been entered as paying at the regular thani rate, and the remainder of the area has been classed as pahi and has been held to be paying the balance of the rent. Mr. Maddox pointed out that in many cases the total rent was really a competition one, and that it would be unfair to enhance the so-called thani rent and so raise the total. There are at the same time many cases in which the thani rent should not escape enhancement, merely because some pahi rent had been added to it. The following three examples are given to illustrate the difficulty.

In a village in which the average thani rate is Re. 1-8 and the average pahi rate is Rs. 2-8.

- (i) A holds 10 bighas of thani and pahi mixed, of which his old thani lands amount to 5 bighas. His total rent is Rs. 25. If we consider that his thani rent is Rs. 7-8 only, it will appear that he is paying Rs. 17-8 for his 5 bighas of pahi land. This is probably not the case, and his whole rent is probably a competition rent, his right to hold his thani land at Re. 1-8 having been allowed to lapse. It would be clearly wrong to enhance his rent for his thani lands, and so raise the rate for his whole holding to something over Rs. 2-8.
- (ii) B holds 10 bighas of thani and pahi mixed at a rent of Rs. 24. It is found that 2 bighas only of his land are thani lands. His pahi rent would be therefore Rs. 21 for 8 bighas of lands, giving a rate of Rs. 2-10. It is not clear in such a case whether the thani rent is really distinguishable or not, but it is at the same time unnecessary to enhance a total rent which is already so high.
- (iii) C holds 10 bighas, at a rent of Rs. 16, of thani and pahi mixed lands. It is found that he has 9 bighas of thani lands. It is clear that he holds his thani lands at the thani rate, and that his thani rent is liable to enhancement.

To meet the above difficulty the following rule was adopted :—

"The rent of thani and pahi mixed lands will not be enhanced when the rent is within 10 per cent. of the rent that would be obtained by the application of the rate adopted for the enhancement of thani rents to the total area. If, however, the rent thus deduced is over 10 per cent. in excess of the existing rent, the thani portion of the rent as ascertained at the time of attestation may be enhanced according to rule. The total rent should not in any case exceed the rent deduced above by the application of the rate fixed for the enhancement of thani rents to the total area."

31. It was noted that all Assistant Settlement Officers should be informed that when applications are made for the enhancement of rents, which would not be enhanced, but for the applications, those applications must be disposed of according to law, and the Assistant

Settlement Officers must not consider himself bound by these rules in disposing of them. In such cases these instructions would only be of use to him in enabling him to judge what the fair and equitable rent was for the purpose of applying the restriction on enhancement involved in section 35 of the Act. I must not be supposed, therefore, that, when applications are made for the enhancement of the rents of pahi or chandna raiyats, there is anything in these rules which will bar the enhancement of any such rents which are shown by legal evidence not to be fair and equitable.

32. The subject of the enhancement of pahi rents on the ground of excess area noted in paragraph 19 was much discussed and it was decided eventually that more information must be collected as to the actual percentage of excess cultivation found before any conclusion could be come to. It was noted that the instructions of Government to Managers of Word's Estate were that they should not apply for an enhancement unless the excess was over 20 per cent. On the other hand it was pointed out that the raiyats and zamindars have in most cases acknowledged the correctness of the entries of the previous areas made in the records.

I think that at present we have not facts enough to enable a decision to be arrived at, I am (provisionally) inclined to doubt if 20 per cent, is not rather too large an allowance,

C. C. S.

A compromise was suggested that, where the previous area had been admitted by the raiyat, all cases of discrepancies of more than 15 per cent. might be taken up. But Mr. Maddox was asked to submit a separate report given some figures of actual excess found, and detailing his reasons for pressing for the lower limit.

33. The previous orders as to the assessment to rent of jagirs and rent-free grants given by the zamindars will be followed, but if application be made for the settlement of rents for such lands, the Assistant Settlement Officer should always follow the provisions of section 192 of the Bengal Tenancy Act.

34. Turning to the rules referred to in paragraph 20, Mr. Stevens decided that it would be best to reserve orders as to rule 5 (a) until experience had been gained of its working. At the same time, it was noted that the rate obtained by the calculations prescribed in the new rule would be a rate for lands measured in native fashion, and not for the acres strictly measured out by us. Mr. Maddox will, however, bring the subject up at Bhadrak again, when the rule can be finally dealt with.

35. The proposals relating to the schedule were approved, and also the proposed modification of rule 11. It was decided that it was unnecessary to record an acceptance when the existing rent was settled as a fair rent. Rules 13 and 14 in their present amended shape were left untouched, but it was thought advisable that the Settlement Officer should emphasise the necessity for working on evidence as to prices in all such cases.

36. As regards the rents of under-raiyats, it was decided that no action need be taken to enhance them where the under-raiyats held no occupancy rights, and that, when they were to be enhanced, they should not be raised beyond the rents payable by the landlords, except on application made and proof given by the landlord.

37. There was some discussion of the rule prescribed for nij-jote and nij-chas lands, and it was pointed out that if the Assistant Settlement Officer had suspicions that the raiyats were giving up lands as nij-chas, which were really in their cultivation, he should be very chary indeed of entering them as nij-chas in the khatians, but that, if he did so, he would find it difficult to exclude them from the concession granted to nij-chas lands. It was urged that the Assistant Settlement Officer settling rents should not accept any such petitions, and should refer all persons wishing to make them to section 105 of the Act, and direct them to apply after draft publication. It was decided finally to amend the last clause of the first paragraph of the rule so as to make it run—"This statement will not include any lands which have not been entered as nij-jote or nij-chas up to the time of the assessment of the village."

38. The large questions as to the actual work which is to be done by the Assistant Settlement Officer on assessment duty in camp, and as to the establishment he must have and also the question whether the settlement of rents can be combined with the re-attestation of the old records in Puri, were left for future consideration. And the Settlement Officer was asked so draft and submit a rule for the deduction of village rates which would cover cases in which there were few pahi raiyats, or in which other somewhat exceptional circumstances were found.

* * * * *

50. March 25th—At Bhadrak Mr. W. B. Thomson, Assistant Settlement Officer in charge, Balasore, met us and Mr. Maddox and he discussed assessment work with Babus Srigopal Bhattacharjya and Jogendra Narain Mitra all the morning. Later on I joined the conference and we went through most of the points that had recently been discussed in Cuttack with a view to reducing them to definite rules, and to eliciting further opinions from the Assistant Settlement Officers as to their probable working in practice.

51. The conclusions arrived at, and as provisionally approved by Mr. Stevens, were subsequently reduced to writing by Mr. Maddox, and were issued by him as instructions to

his Assistant Settlement Officers. A copy of these instructions is appended to this note, but a few of the more important points may be mentioned here:—

- (a) It was decided after full discussion that the village rate should be based on present survey areas and that the new rule 5 (a) should be modified accordingly. It was urged that the pahi raiyat, holding under lakhirajdars and baziaftidars should not be included for the purposes of the village rate, their rents being frequently governed by special circumstances not applicable to the pahi raiyats of the mahal, and not being consequently competition rents.

A rule was also drafted to meet exceptional cases in which it might be found difficult to determine a village rate.

- (b) The question of the form of continuous khatian to be used for the final record, and for the copies to be given to the zamindars was discussed. Mr. Macpherson's proposed form was finally adopted with certain modifications, and a carefully spaced copy, with Uriya headings, was made out for the printer. Mr. Maddox suggested the advisability of using up the very large stock of spare parcha forms now lying in the Cuttack Settlement Office in preparing copies of the records for the raiyats. After some discussion he was asked to send up a complete report as to the stock of spare forms now in his hands with specimens of each, and with proposals for their destruction or utilization.
- (c) The question of including boundaries in the final records was again raised, and it was asked whether the notification requiring them could now be modified. This seemed doubtful, and Baboo Jogendra Narain Mitra pointed out that, as the map was not a part of the Record of Rights, there were many reasons for retaining boundaries. If the Settlement Officer desires to make any formal representation on the subject, it will be fully considered; but for the present I am not inclined to move in the matter.
- It was ascertained that a very great deal of labour and time is taken up in the camps in correcting all the boundaries of neighbouring fields when mutation of names is effected in a record. This is not done elsewhere, and throughout Bihar it has been realized that correction of the boundaries originally entered would mean an expenditure and delay quite disproportionate to the value of the corrections. I accordingly asked Mr. Maddox to discontinue the correction of boundaries on the above grounds. It is believed that this order will greatly expedite work, and the uncorrected boundaries will be found, I believe, quite sufficient in all cases to enable parties to recognize their fields.
- (b) The subsidiary schedule for excess area enhancements, as well as other forms connected with the settlement of rents, were discussed, and the decisions have been incorporated in the rules.
- (c) The rate to which thani rates can be enhanced, the rate half-way between the thani and the pahi rates, was christened the 'mean' rate, and the rule for the enhancement of thani and pahi mixed rents was further discussed and amended.
- (f) The rules for the enhancement of baziaftidar's rents were fully debated, and rules were drafted to meet the case of excess area as far as possible, and to secure a proper record of the fact that the waste land in baziafti holdings is not being assessed to rent.
- (g) Babu Srigopal Bhattachariya was doubtful whether we could proceed to draft publication of the record before we settled the rents of the 'Kharidadars,' 'Mukuddams' and other proprietary tenureholders, on the ground that as they were tenants their rents must be settled before the records could be drafted for publication. But it was decided that it was impossible to deal with the rents of these men until the assessment of mahals was taken up, and until Government had decided as to the share to be given to the zamindars as malikana; and it was further held that, as the sums to be retained by these men were part of the 'malikana' or 'allowance' granted by Government, they could not be considered as rents subject to settlement under section 104 of the Bengal Tenancy Act.

52. In the afternoon of the same day, Mr. Stevens went over the Settlement Office and

Mr. White, Executive Engineer in Balasore, was subsequently consulted on the point, and a rough plan was drawn up and a few details determined on, after which the Executive Engineer of Bhadrak was communicated with, and Mr. Thomson arranged to meet him at Bhadrak in order to choose the exact site and get the work started.

P. C. L.—3-4-96.

discussed the proposals which are being made for a new building to accommodate muharrirs during the recess. Proposed sites were examined, and the plan of the building, and the materials of which it should be constructed, were discussed, and Mr. Maddox was finally asked to send up a report on the subject after obtaining an estimate from the Executive Engineer. His report will deal with the questions of site, accommodation required and period during which the building will be used. And the reasons for his recommendation of any particular material or plan should be fully given, so that orders may be passed without delay and work commenced at once. The necessity for additional accommodation is quite clear, as the present office contains only the record-rooms, already overcrowded, and two small office rooms.

53. March 26th—Mr. Stevens, Mr. Maddox, Mr. Thomson and I all drove out to Agrapara to see Babu Romesh chundro Das's camp, but through a misunderstanding we found that he had moved his camp to Banth and was waiting for us there. As Banth was not accessible from Agrapara we had to return to Bhadrak, but Mr. Stevens first interviewed some influential zamindars who live at Agrapara, and listened to their views and representations on matters connected with the Settlement.

45. In the afternoon Mr. Stevens attended a conference composed of the same officers as were present on the previous day, and the rules then framed and the decisions arrived at were laid before him for approval, and various points in connection with them were further discussed. The following additional matters were also dealt with:—

- (i) The rule for dealing with special crops. This was very carefully gone through, with the result that it was decided (a) to settle the normal rent of the holding separately from the special rent payable for the

special crop; (b) to note the special rent in both the khatian and schedule; and (c) to assess the zamindar on the special rent in the same way as he is to be assessed on 'seirats'. The only special crops to be dealt with are sugarcane and pan gardens, as it was thought that there was no necessity to treat tobacco as a special crop, the areas growing that crop being little liable to change or alteration.

(ii) The question was discussed as to how far we should interfere with pahi rents on the ground of increase in area, referred to in paragraph 32 above. Mr. Maddox had obtained some information as to excess areas which were placed before Mr. Stevens. It was again urged by me that we were not bound to interfere to assess all excess areas to rent, and that we might direct our Assistant Settlement Officers to interfere only in cases of great discrepancy; but it was urged by Mr. Maddox (a) that the zamindars would regard our neglect of excess areas with distrust, and (b) that the zamindars would not have time to apply for settlement of rents, in the case of smaller discrepancies, before we had completed our proceedings. Mr. Stevens finally directed that the rule should remain as it is, and that excesses over 10 per cent. (that is, after an allowance made to cover changes in system and standard of measurement) should be assessed to rent, discretion being left to the Settlement Officer to make a greater allowance in exceptional cases.

55. The misl of a village, prepared at the time of the settlement of rents, was then gone through and it was noted that the new rules would very greatly reduce the bulk of it, and the work to be done on it by the camp muharrirs. In the case of the record dealt with, it appeared that the preliminary work on the misl was so heavy that a muharrir was engaged daily on it for a month before it could be put before the Assistant Settlement Officer for actual settlement of rents.

56. *March 27th.*—We drove out to Adda and spent the whole day there inspecting the camp of Babus Prasanna Kumar Benerji and Abhoy Prasad Das, and returned in the evening to Markhona, on the Trunk Road, 32 miles from Balasore. The camp really appertains to one officer only, Babu Abhoy Prasad Das being an extra officer temporarily detained to this camp for special reasons. He is about to move to a camp of his own. Excluding his tents, the camp consisted of one large Swiss cottage tent, one stable tent used as an office and for storing the records, one temporary shelter of bomboos and mats for the English office, and a pal for the Assistant Settlement Officer's servants. There was no accommodation for the establishment, and it appears that the muharrirs always live in the neighbouring villages.

Mr. Stevens began his inspection by examining the muj-mili map, i. e., the trace on the scale of 1 inch to the mile, showing the villages comprised in the circle. It was found that the rents in several villages had been settled from camps more than the 3 miles distant, and that the camp was not moved sufficiently often. The Assistant Settlement Officer explained that it was very difficult to find camping grounds, that it was laborious to move all his records from place to place, and that accommodation could not be found in all villages for his large establishment. The camping ground difficulty is always with us, but is not insuperable, at any rate in the cold weather, unless the establishment is a very large one. Too many records are kept in the camps, and Mr. Maddox is going to arrange with the Assistant Settlement Officers that they shall send for the records a fortnight or so before they are actually required in camp, and return them directly after draft publication has been concluded. The question of establishment is discussed below.

57. We then watched the officers proposing rents, giving over an hour to the work of each of them. The attendance of tenants was very good, there being practically no absentees, a few persons unable to come being adequately represented by sons or other near relatives.

It was noticed that a great deal of mutation of names had to be done, even though the record had been attested only last field season.

The rules followed by the officers were those recently framed by Mr. Maddox, which are now to be modified.

The acceptances were genuine, and there appeared little inclination on the part of the tenants to contest the proposed rents, after they had done a little haggling with the Assistant Settlement Officers and induced him to abate something of his original demand. There was no sign of any general discontent with the procedure: in fact, even those tenants whose rents were considerably enhanced appeared to go away satisfied.

58. In the course of the morning Mr. Stevens interviewed Babu Gobind Bullab Rai, Rai Bahadur, who had some matters to urge in connection with the settlement. He himself would not say much, but he introduced two or three Brahmins, holders of baziafti lands assessed at half rates at the last settlement, and also one Radha Shyam Pal, who appears to be a paid agitator, and who was clearly prepared to be dissatisfied with all concessions. When the new rules were explained to the zamindar and to the Brahmin baziftidars, they appeared to consider them lenient and to be satisfied, and it was not thought that the further objections raised by Radha Shyam Pal were worthy of any special consideration.

No. 7.

No. 402A., dated Calcutta, the 6th May 1896.

From—F. A. SLACK, Esq., Offg. Secretary to the Board of Revenue, L. P.,

To—The Secretary to the Government of Bengal, Revenue Department.

I am directed to submit, for any orders which Government may be pleased to pass, the accompanying copy of a letter No. 1064S., dated the 18th, instant, from the Director of Land Records, to the address of the Board, together with copies of the enclosures of that letter.

2. The diary which was kept by the Director is a record of the work which was done by the Director, the Settlement Officer, and the Senior Member of the Board of Revenue in the course of their recent tour and consultations in Orissa. Mr. Stevens has supplemented the diary with a few notes on points which seemed to deserve mention. In other respects Mr. Stevens endorses and adopts the diary as giving an accurate summary of the various discussions on the settlement work now proceeding in Orissa. There were other matters which were dealt with by Mr. Stevens only, and these have been treated separately in the discussions to which they relate.

3. The rules which are appended to the diary formed, as will be seen, the topics or frequent consultations, lasting throughout the tour and represent the views of the three officers as derived from the experience which has been gained up to date. They have been examined by the present Secretary to the Board, whose opinion Mr. Stevens considered to be valuable on account of his intimate knowledge of settlement work, and he regards them as simple and workable and fair. It is hoped, therefore, that they will be accepted by Government for the guidance in the immediate future of the officers concerned. It is only to be expected that further experience will indicate points on which they may require to be amended or supplemented.

4. It is not necessary to enter into any detail criticism or explanation of them ; it is sufficient to say that the points aimed at were simplification of procedure and records, increased rapidity, and thoroughness of work, and such fairness and intelligibility in settling rents as to render it improbable that there should be any reasonable grounds of opposition. It will be observed that the rules carefully distinguished between the proposals of fair rents and their judicial determination in cases in which the proposals may not be accepted. In these latter cases it will be necessary to follow the Tenancy Act and to justify enhancements by the provisions of that law. Mr. Stevens thinks that the rise in prices is the basis of such justification, and doubts whether in practice it will be found so difficult to prove as has been sometimes supposed. The experience of the manner in which the settlement of the Kanika estate was accepted by the people, though it was only a zamindari settlement, and the enhancements were considerable, as well as the demeanour of the people at the camp where assessment in progress was seen by the Senior Member of the Board and the Director, encourage the hope that objections will be very few. The rules for the enhancement of baziattidars' rents perhaps may at first sight appear somewhat hard : in practice, however, the reverse is the case. The existing rates are generally extremely low, and it will be seen that the enhanced rents to be proposed can in no case exceed two-thirds of the product of cultivated area and the village rate. A higher rate of enhancement appeared (so far as Mr. Stevens could gather) to have been generally expected.

5. Wherever rates of rent are found to exist, which are based on competition, it is proposed to leave them alone, presuming that they are fair, and to enhance rents only on the ground of excess areas. Where an application is made by the landlord for enhancement of rents on this ground, it must of course be dealt with on its own merits ; but where no such application is made, it is proposed in the rules that the Settlement Officer shall not of his own motion assess any increment within 10 per cent. of the original area, and that he shall have a discretionary power in special cases, and for special reasons, to make greater allowances, amounting to as much as 20 per cent. These provisions the Board regard as sufficiently liberal to the raiyat, and at the same time as just to the landlord.

6. Where competition rents exist, it would not, in Mr. Stevens' judgment, be wise to attempt to enhance rates. In the first place, the existing rates will so far as now be seen give as large enhancement as Government can possibly take. In the second, it is necessary to have regard to the circumstances of the Province of Orissa. It is by no means universally the case that there is competition for land ; there is often competition for raiyats. Along the inland border there is a good deal of land not yet cultivated but available for cultivation. Again in many parts towards the sea, there are lands to be reclaimed. It is in the middle that the maximum of cultivation have been most nearly reached. But it is clear that even in these last-mentioned tracts, rents must be limited by the consideration that there is waste land within a moderate distance. Then outside the borders of the British districts, are the