

In the following remarks I do not taken into account the effect of the imposition of the patwari cess. It would appear from the figures that the income of the zamindars has increased by nearly 150 per cent. during the course of the settlement, i.e., from 8½ to 20½ lakhs. Their present income we shall reduce from 20½ lakhs to 16½ or by 20 per cent., but to compensate them they are to retain 2.1375 lakhs out of the new assets of 4.50 lakhs. Thus the net reduction of income is from 20.25 lakhs to 18.2875 lakhs, or by 10 per cent.

36. *End of paragraph 11 of Government of Bengal letter.*—To turn from estimates to actuals the following figures are obtained from Statements C (a) to (e).

The estates are grouped according to the amount of new revenue payable. I would add that the new revenue was fixed by the Commissioner before the orders of the Government of India regarding the percentage of assets to be retained by Government were received—

Estate having new revenue of—	Number of estates.	Income of proprietors.			Government Revenue,		Remarks.
		Existing.	As now settled.	Decrease.	Existing.	As now settled.	
1	2	3	4	5	6	7	8
		Rs.	Rs.	Per cent	Rs.	Rs.	
Less than Rs. 100	102	2,688	1,975	26	1,296	2,260	
Between Rs. 100 and Rs. 200...	16	1,999	1,736	13	1,444	2,068	
Ditto 200 ... 500 ...	20	6,925	5,666	18	3,769	6,652	
Ditto 500 ... 1,000 ...	12	8,463	7,130	15	4,830	8,629	
More than Rs. 1,000 ...	12	68,984	58,823	14	45,638	72,833	
Total ...	162	89,059	75,330	18	56,977	92,442	Increase in Government revenue—62 per cent.

In the above assessments 55 per cent. has generally been retained as Government revenue, but the amount has varied from 60 per cent. to 50 per cent. as the special circumstances of each estate have appeared to require. The total assets are represented by Rs. 1,67,722, of which Government is to retain Rs. 92,442 and the proprietors to retain Rs. 75,330.

37. *PATWARI CESS.*—(a) *If paid by the proprietors.*—Paragraph 19 (2) of the Government of India letter runs as follows :—

"On the occasion of the present settlement, in view of the special circumstances, it (Government) will ordinarily be content with from 50 per cent. to 55 per cent."

Applying these orders to the above figures we have the following results :—Assets 1,67,772 ; 50 per cent. = 83,886, and 5 per cent. = 8,388. Thus the proprietor's income falls from 89,059 to 83,886, if Government retain 50 per cent. and to 75,498 if Government retain 55 per cent. For the purpose of illustration I take 52½ per cent. as the amount to be retained by Government. The income of the proprietors will be reduced from 89,059 to 79,692 or by 15 per cent. The above refers to the reduction of income for payment of land revenue only. In addition to this a sum of 3 to 5 per cent. of the assets (1,67,772) is to be taken from the proprietors for maintenance of records. I take 4 per cent. for the purpose of illustration ; 4 per cent. of 1,67,772 = 6,711. This sum deducted from 79,692 leaves 72,981. The proprietors' income is thereby reduced by 18 per cent. It is true that many proprietors (e.g., non-resident Bengalis) can afford such a reduction, but the assessment of each estate will have to be carefully considered with due regard to the circumstances of the proprietor.

(b) *If paid by the raiyats.*—As regards the raiyats, in paragraphs 23 to 25 I have endeavoured to show that rents are being settled as high as possible in the existing circumstances of the province. The raiyats in Orissa cannot in my opinion afford to pay any share of the patwari cess. The addition to the raiyati rentals of only half the cost, namely, 2 per cent., will be futile, that is to say, already in the majority of estates raiyats pay the full amount of road cess as well as all the zamindari dak cess. In my opinion the imposition of 2 per cent. for patwari cess will simply mean the addition of 4 per cent. to their rents, i.e., the raiyats will be compelled to pay the whole amount. Such an addition will probably not be collected in three years out of five, and will result in danger to the Government revenue, ruin of zamindars and widespread misery throughout the province.

VII—NORMAL GOVERNMENT SHARE OF THE ASSETS.

38. *Paragraphs 12, 13, 14, 17, 18, 19.*—In paragraph 12 of the Government of India letter the share of the assets to which Government is entitled in Orissa is set forth. Mr. Commissioner Mills is "to take 70 per cent." but in 1840 this was reduced to 65, with permission to reduce to 60 in cases where the particular circumstances of the estate justified the indulgence."

The following figures show roughly the extension of cultivation and increase of assets since the last settlement. The temporarily-settled area in Orissa (excluding the Khurda Government estate) is roughly 3,075,900 acres. Of this area 18½ lakhs are cultivated and occupied and 12 lakhs are uncultivated. I have not figures at present to say how much of the uncultivated area is culturable, but it would be safe to assume that not less than three and not more than six lakhs are culturable. At the last settlement the cultivated area was about 14½ lakhs, so that in 60 years the cultivated area has extended by 27½ per cent.

To turn to assets, at the last settlement assets were 22 lakhs. The enhanced assets upon which we are to settle revenue should amount to not less than 38½ lakhs. Thus in 60 years assets have increased by 75 per cent.

39 The claims of the Orissa zamindar to treatment as a proprietor may now be considered from an historical point of view. The enclosures to Mr. Ravenshaw's letters on the subject of the Orissa tenures (Babu R. L. Banarjee on Cuttack, Babu N. K. Bose on Puri and Mr. Fiddian on Balasore), Mr. Toynbee's history, Mr. Mills' note and Mr. Sterling's minute give us the materials for consideration. In Government of India paragraph 14 it is shown that the working of the sale law transferred many estates into the hands of Bengali landlords (page 5, Mr. Toynbee's history). As a matter of fact, some estates passed into the hands of Bengali amlas whose representatives are still in possession.

The report on Puri tenures gives most information on the subject. Paragraph 18 seq. may be perused.

Paragraph 20 runs thus :—

"All these landholders have long since thrown off their distinctive appellation of taluqdars kanungos, mukkuddams and padhans, &c., and have already assumed the generic and more honorific and significant title of zamindar."

I may add that the process was still in course of completion at the time of the last settlement, e.g., we find that Government entered into engagements for payment of revenue with the *daroga* who collected from the *pursethi khuridars* (a form of proprietary tenure) in the *patnas* which made up the estate of Patna Bagh Brindaban.

In the reports on tenure there is not a little evidence to show that the proprietary tenure-holders in Orissa were the original proprietors of the soil.

Thus it would appear that from an historical point of view the zamindar had very small claims as a proprietor. He has, however, acquired in the course of the settlement a certain status, and he is entitled to be treated with consideration as a collector of revenue.

I have shown in Part VI the effect of the retention by Government of 52½ per cent of the assets in view of the special circumstances of this settlement, but we have also to consider the fact pointed out by the Government of India that it will never be possible to raise the share (the normal Government share of the assets) now fixed, and that the special circumstances of the settlement must be considered quite apart from the normal Government share.

In view of this circumstances and the facilities will exist at the next settlement for enhancement of all rents, I most respectfully suggest that 60 per cent. should be laid down as the normal share of the assets to be retained by Government as land revenue proper. On the occasion of the present settlement, as the Government of India directs, it will ordinarily be sufficient to take from 50 per cent to 55 per cent.

STATEMENT A.

Return showing the manner in which rents have been settled in the Province of Orissa during 1895-96 and 1896-97.

Serial number.	Nature of Tenancy.	For 1895-96 and 1896-97.					Remarks.
		Number.	Area.	Existing rent.	Settled rent.	Enhancement per cent.	
1	2	3	4	5	6	7	8
1	Kharida jamabandi ...	22,698	46,376	63,256	62,536	72	"Killajats" is the local name of the territory of a barid chief who has become a zamindar. The Chiefs rarely enhance rent and a large proportion of the area is held by beneficiary tenure-holders. Separate figures are therefore given so as to show the true percentage of enhancements of the ordinary estates.
2	Nieft baziafti ...	119,495	149,968	60,475	1,55,370	144	
3	Kamil baziafti ...	31,701	37,460	26,993	49,927	51	
4	Thani ...	39,649	64,065	1,35,456	1,43,017	5	
5	Thani pahi mixed ...	51,911	224,526	4,18,108	4,44,018	6	
6	Settled and occupancy ...	441,111	610,491	13,04,997	13,84,465	6	
7	Non-occupancy ...	11,982	10,081	19,622	22,176	13	
8	Chandna ...	29,194	6,040	29,089	29,475	1	
9	Grand total of raiyats Nos. 4, 5, 6, 7 and 8	573,847	915,203	19,07,272	20,23,151	6	
	Ditto for killajats ...	3,117	5,473	7,875	9,003	14	
10	Other tenancies assessed to rent ...	2,584	3,297	520	4,801	823	
11	Sarkar jagiri assessed ...	9,674	19,691	.....	39,996	.....	
12	Tawfir ...	8,520	2,168	.....	3,829	.....	
13	Other tenancies assessed to revenue	25,439	20,775	2,334	40,958	1,634	
14	Nijjote and nijchas ...	33,342	116,415	2,51,953	2,51,953	.....	
15	Seirat ...	.....	.....	26,102	26,102	.....	
16	Total Nos. 1 to 8 and 10 to 15	827,500	1,311,333	23,11,905	26,49,623	15	
	Ditto for killajats ...	5,714	11,306	8,968	16,462	83	

STATEMENT AI.

Return showing the manner in which rents have been settled in the Province of Orissa during 1895-96-97.

Nature of Tenancy.	For 1895-96					From October 1896 to 31st January 1897					Total for 1895-96 and to 31st January 1897.					From 1st February 1897 to 30th September 1897					Total for 1896-97					Remarks.
	Number.	Area.	Existing rent.	Settled rent.	Enhancement per cent.	Number.	Area.	Existing rent.	Settled rent.	Enhancement per cent.	Number.	Area.	Existing rent.	Settled rent.	Enhancement per cent.	Number.	Area.	Existing rent.	Settled rent.	Enhancement per cent.	Number.	Area.	Existing rent.	Settled rent.	Enhancement per cent.	
1(a)	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
1	1,722	3,678	3,182	5,685	70	8,238	15,531	12,205	21,193	73	9,960	19,209	15,387	26,878	74	12,738	27,167	20,869	35,638	70	20,976	42,698	33,074	56,851	70	Killaht is the local name of the territory of a border chief who has become a zamindar. See column of remarks in statement A.
2	21,032	26,375	9,339	27,059	190	37,261	44,423	16,729	45,972	174	58,293	70,798	26,068	73,031	180	61,162	79,170	34,407	82,339	139	98,423	123,593	51,136	1,28,311	138	
3	5,552	6,987	4,432	7,636	50	10,150	11,435	8,200	12,037	46	15,702	18,422	12,632	19,663	65	15,999	19,038	14,361	21,264	48	26,149	30,473	22,561	33,301	47	
4	4,474	6,254	17,706	18,438	4	12,872	21,598	42,629	43,692	2	17,346	27,852	60,335	62,130	3	22,303	36,213	75,121	80,837	7	35,175	57,811	1,17,750	1,24,579	52	
5	9,535	38,817	68,219	74,425	9	17,403	71,130	1,27,321	1,35,371	6	26,938	109,947	1,95,540	2,09,796	7	24,973	114,579	2,22,568	2,34,222	5	42,376	185,709	3,49,889	3,69,593	5	
6	78,710	113,042	2,38,246	2,43,212	7	137,391	183,376	3,83,564	4,05,491	5	216,101	296,418	6,11,810	6,48,703	6	225,010	314,073	6,93,187	7,35,732	6	362,401	497,449	10,76,751	11,41,273	6	
7	2,935	1,818	3,337	3,737	12	3,761	3,001	5,749	6,489	12	6,116	4,811	9,086	10,226	12	5,866	5,270	10,536	11,950	13	9,627	8,271	16,285	18,439	11	
8	7,277	1,707	7,350	7,494	2	7,653	1,450	6,947	6,965	...	14,930	3,157	14,297	14,459	1	14,264	2,883	14,792	15,016	1	21,917	4,333	21,739	21,981	1	
9	102,351	161,630	3,24,858	3,47,306	7	179,080	280,555	5,66,210	5,98,008	5	281,431	442,185	8,91,068	9,45,314	6	292,416	473,018	10,16,204	10,77,837	6	471,496	753,573	15,82,414	16,75,845	6	
10	...	...	...	...	...	2,076	3,102	4,677	5,428	16	2,876	3,102	4,677	5,428	16	1,041	2,371	3,198	3,575	11	3,117	5,473	7,875	9,063	14	
11	344	478	200	747	273	942	1,078	77	1,339	1,639	1,286	1,556	277	2,086	653	1,298	1,741	243	2,715	117	2,240	2,819	320	4,054	1,160	
12	1,713	3,625	...	7,228	...	2,893	5,761	...	11,776	...	4,606	9,386	...	19,004	...	5,068	10,305	...	20,992	...	7,961	16,866	...	32,768	...	
13	2,138	431	...	851	...	3,588	879	...	1,638	...	5,796	1,310	...	2,489	...	2,794	858	...	1,340	...	63,982	1,737	...	2,978	...	
14	5,033	4,145	180	6,912	3,740	8,971	8,956	1,762	18,096	927	14,004	13,181	1,942	25,008	1,182	11,435	7,674	992	15,950	3,968	20,406	16,630	2,154	34,046	1,587	
15	4,755	15,850	34,458	34,458	...	12,004	40,205	82,096	82,096	...	16,759	56,055	1,16,554	1,16,554	...	16,783	60,360	1,35,399	1,35,399	...	28,787	100,565	2,17,495	217,495	...	
16	...	...	...	1,677	...	...	...	6,874	6,874	...	...	...	8,551	8,551	...	...	...	17,551	17,551	...	...	...	24,425	24,425	...	
17	144,640	223,199	3,78,326	4,39,549	16	263,127	408,823	6,94,153	7,99,023	15	407,767	632,022	10,72,479	12,38,578	14	419,693	679,331	12,39,426	14,11,045	14	682,820	1,088,154	19,33,579	22,10,074	14	
18	...	...	...	...	...	4,161	7,863	5,292	11,813	123	4,161	7,863	5,292	11,813	123	1,553	3,443	3,676	4,649	26	5,714	11,306	8,968	16,462	83	
19	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	

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STATEMENT A2

Return showing the manner in which rents have been settled in the district of cuttack during 1895-96-97.

Serial number	Nature of Tenancy.	For 1895-96,						From October 1896 to 31st January 1897						Total for 1895-96 and to 31st January 1897						From 1st February 1897 to 30th September 1897.						Total for 1896-97											
		Area.		Existing rent.		Settled tent.		Enhancement per cent		Area.		Existing rent.		Settled rent.		Enhancement per cent.		Number.		Area.		Existing rent.		Settled rent.		Enhancement per cent.		Number.		Area.		Existing rent.		Settled rent.		Enhancement per cent.	
		Number.	Acres.	Ra.	Ra.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1	I(a)	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	Remarks.									
1	Kharida jamabandi ...	1,260	1,638	1,676	3,052	82	6,221	8,395	5,885	11,424	94	7,481	10,053	7,561	14,476	91	8,052	12,453	9,561	17,412	82	14,273	20,848	15,446	28,836	86	"Killajiat" is the local name of the territory of a border chief who has become a zamindar see note in column of remarks of Statement A.										
2	Nisfi baziafti ...	7,336	6,382	2,744	7,455	172	16,181	14,740	8,673	18,727	230	23,517	21,122	8,417	26,182	211	25,473	22,652	9,508	25,248	165	41,654	37,392	15,181	43,975	189											
3	Kamil baziafti ...	2,240	1,596	1,405	2,134	52	4,826	3,603	3,095	4,930	59	7,066	5,199	4,500	7,064	56	6,879	5,450	5,179	7,495	44	11,705	9,053	8,271	12,425	50											
4	Thani ...	1,864	32,48	10,344	10,548	2	3,665	5,509	15,489	15,605	1	5,529	8,757	25,833	26,153	1	6,299	11,134	28,791	30,444	5	9,964	16,643	44,280	46,049	4											
5	Thani pahi mixed ...	1,797	7,323	18,059	19,587	8	3,617	15,729	38,020	40,838	7	5,441	23,052	56,119	60,425	7	7,018	32,646	79,804	83,046	4	10,665	48,375	1,17,824	1,23,884	5											
6	Settled and occupancy...	26,998	31,574	94,313	98,054	4	59,930	67,217	1,88,510	1,96,589	4	86,928	98,791	2,82,823	3,94,643	4	101,260	116,088	3,32,002	3,45,206	4	161,190	183,305	5,20,512	5,41,795	4											
7	Non-occupancy ...	856	664	1,784	1,957	10	2,403	1,882	4,062	4,548	11	3,259	2,546	5,846	6,505	11	3,227	2,548	6,892	7,401	7	5,630	4,430	10,954	11,949	9											
8	Chaudna ...	2,780	751	3,423	3,424	...	3,518	633	3,158	3,172	0.4	6,298	1,384	6,581	6,596	...	6,495	1,478	7,290	7,421	2	10,013	2,111	10,448	10,593	1											
9	Grand Total of riyats Nos. 4, 5, 6, 7, and 8.	34,295	43,560	1,27,963	1,33,570	4	73,163	90,970	2,49,239	2,60,752	4	107,458	34,530	3,77,202	3,94,322	4	124,299	163,894	4,54,779	4,73,518	4	197,462	254,864	7,04,018	7,34,270	5											
10	Ditto for killajats ...	...	...	...	...	...	2,076	3,102	4,677	5,428	16	2,076	3,102	4,677	5,428	16	1,041	2,371	3,198	3,575	11	3,117	5,473	7,875	9,003	14											
11	Other tenancies assessed to rent.	186	89	12	215	1,692	368	148	60	385	541	554	237	72	600	733	200	194	75	527	603	568	342	135	912	575											
12	Sarkari jagiri assessed...	977	1,566	...	3,839	...	1,503	2,355	...	5,878	...	2,480	3,901	...	9,717	...	2,498	4,206	...	10,061	...	4,001	6,541	...	15,939	...											
13	Tawfir ...	854	129	...	366	...	1,448	275	...	645	...	2,302	404	...	1,011	...	874	208	...	439	...	2,322	483	...	1,084	...											
14	Other tenancies assessed to revenue.	1,087	531	35	1,667	4,663	4,816	5,436	1,762	11,742	566	5,903	5,967	1,797	13,409	646	5,965	3,679	292	8,612	2,098	10,781	9,115	2,154	20,354	844											
15	Nejote and nijchas ...	2,062	5,566	16,957	16,957	...	4,670	12,456	34,726	34,726	...	6,732	18,022	51,683	51,683	...	6,460	19,602	56,075	56,075	...	11,130	32,058	90,801	90,801	...											
16	Sairat ...	...	...	449	449	...	...	...	2,871	2,871	...	...	...	3,320	3,320	...	...	...	6,543	6,543	...	...	...	...	9,414	...											
17	Total Nos. 1 to 8 and 10 to 15.	50,297	61,077	1,51,241	1,69,704	12	113,196	138,358	3,03,311	3,52,080	16	163,493	199,435	4,54,552	5,21,784	14	180,700	232,338	5,42,109	6,05,990	12	896	370,696	8,45,420	9,58,010	13											
18	Ditto for killajats ...	...	...	...	...	...	4,161	7,863	5,292	11,813	123	4,161	7,863	5,292	11,813	123	1,553	3,443	3,676	4,649	26	5,714	11,306	8,968	16,462	83											

"Killajats" is the local name of the territory of a border chief who has become a zamindar. See note in column of remarks of Statement A.

STATEMENT A3

Return showing the manner in which rents have been settled in the district of Balasore during 1895-96-97.

Serial number.	Nature of Tenancy.	For 1895-96.						From October 1896 to 31st January 1897						Total for 1895-96 and to 31st January 1897						From 1st February 1897 to 30th September 1897.						Total for 1896-97																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
		Area.		Existing rent.		Settled tent.		Enhancement per cent.		Number.		Area.		Existing rent.		Settled rent.		Enhancement per cent.		Number.		Area.		Existing rent.		Settled rent.		Enhancement per cent.		Number.		Area.		Existing rent.		Settled rent.		Enhancement per cent.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
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STATEMENT A4

Return showing the manner in which rents have been settled in the district of Puri during 1895-96-97

Serial number.	NATURE OF TENANCY	For 1895-95						From October 1896 to 31st January 1897.						Total for 1895-96 and to 31st January 1897.						From 1st February 1897 to 30th September 1897.						Total for 1896-97					
		1895-95		1896-96		1897-97		1896-96		1897-97		1896-96		1897-97		1896-96		1897-97		1896-96		1897-97		1896-96		1897-97		1896-96		1897-97	
		Number.	Area.	Existing rent.	Settled rent.	Enhancement per cent.	Number.	Area.	Existing rent.	Settled rent.	Enhancement per cent.	Number.	Area.	Existing rent.	Settled rent.	Enhancement per cent.	Number.	Area.	Existing rent.	Settled rent.	Enhancement per cent.	Number.	Area.	Existing rent.	Settled rent.	Enhancement per cent.	Number.	Area.	Existing rent.	Settled rent.	Enhancement per cent.
1	1(a)	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
1	Kharida jamabandi ...	88	415	273	462	68	962	4,057	3,583	5,598	56	1,050	4,472	3,856	6,060	57	2,684	8,928	6,554	11,392	74	3,646	12,985	10,137	16,950	68					
2	Nisfi baziafti ...	2,274	2,962	1,619	3,329	105	9,804	12,864	6,369	12,518	96	12,078	15,826	7,988	15,847	98	19,567	30,418	17,312	35,612	106	29,371	43,282	23,681	48,150	103					
3	Kamil baziafti ...	323	539	640	758	18	1,816	2,054	1,930	2,186	10	2,139	2,593	2,620	2,944	12	3,132	3,922	3,364	4,926	46	4,948	5,976	5,314	7,112	33					
4	Thani ...	1,469	1,073	3,603	3,714	6	7,424	12,917	22,320	22,907	2	8,883	13,995	25,823	29,621	3	13,007	19,918	37,503	40,859	9	20,431	31,835	59,823	63,766	7					
5	Thani pahi mixed ...	1,911	5,535	10,086	10,592	4	6,925	23,832	39,583	41,975	6	8,839	29,367	49,669	52,557	5	8,226	34,796	66,170	70,332	8	15,151	58,628	1,05,753	1,12,307	6					
6	Settled and occupancy ...	8,805	10,382	18,845	20,673	9	31,517	49,239	74,301	79,563	7	43,322	59,621	93,116	1,00,236	7	47,635	67,928	1,31,039	1,40,589	7	82,152	117,167	2,05,340	2,20,152	7					
7	Non-occupancy ...	292	182	193	245	27	476	379	473	613	29	768	561	666	858	28	673	699	703	1,155	64	1,149	1,078	1,176	1,768	50					
8	Chandna ...	338	54	238	238	...	2,333	973	1,712	1,729	1	2,721	432	1,950	1,967	8	4,221	617	4,024	4,111	2	6,611	995	5,736	5,840	2					
9	Grand total of miyats Nos. 4, 5, 6, 7 and 8.	12,815	17,231	32,865	35,452	7	51,725	86,745	1,33,389	1,46,787	6	64,540	103,976	1,71,254	1,82,230	6	73,769	123,938	2,39,439	2,57,046	7	125,494	210,703	3,77,828	4,03,833	7					
10	Other tenancies assessed to rent.	80	45	14	75	495	179	321	...	372	...	259	366	14	447	3,092	359	530	...	859	...	538	851	...	1,231	...					
11	Sarkari jagiri assessed ...	224	277	...	475	...	781	1,502	...	2,420	...	1,005	1,719	...	2,895	...	1,494	2,249	...	4,460	...	2,275	3,751	...	6,880	...					
12	Tawfir ...	109	13	...	22	...	668	159	...	266	...	777	172	...	288	...	444	157	...	148	...	1,112	316	...	41	...					
13	Other tenancies assessed to revenue.	316	124	46	204	343	1,360	692	...	1,296	...	1,676	816	46	1,500	3,160	2,261	978	...	2,043	...	3,621	1,670	...	3,339	...					
14	Nijote and nichas ...	642	3,086	4,742	4,742	...	4,775	18,506	30,539	30,539	...	5,417	21,592	35,281	35,281	...	6,302	20,310	42,495	42,495	...	11,077	38,816	73,034	73,034	...					
15	Sairat ...	...	...	122	122	...	...	...	869	869	...	...	...	991	991	...	...	...	2,951	2,951	...	...	...	3,820	3,820	...					
16	Total	16,871	24,692	40,321	45,641	13	72,070	126,900	1,81,729	2,02,851	12	88,941	151,592	2,22,050	2,48,492	12	110,012	191,450	3,12,115	3,16,932	16	182,082	318,550	4,93,844	5,64,783	14					

STATEMENT B.

Comparative Statement of area, rent and incidence of thani and pahi, at last settlement, existing and now settled.

N-B—The figures are taken from as many completion reports and have been received. They are not yet available for the whole Province.

DISTRICT CUTTACK

NAME OF PARGANA.	AREA.			RENT.			INCIDENCE.										REMARKS.		
	Thani.		As now recorded.	Pahi.		Of area in column 2 at last settlement.	Of area in column 3.		Of area in column 5 at the last settlement.		Of area in column 7.		Thani.		Pahi.				
	Last settlement.	Out of the areas in column 2 now either paying lump rent or become pahi.		Last settlement.	Pure pahi.		Present area of pure pahi.	Total of columns 4 and 6.	Settled.	Existing.	Settled.	Existing.	At last settlement.	Existing.	Settled.	At last settlement.			
																		Existing.	Settled.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Kusmandal	698	51	647	1,883	2,915	3,582	2,608	141	154	5,396	10,629	11,293	3,119	2,123	3,033	2,139	2,139	3,266	2,139
Jaipur	168	36	132	1,806	2,915	3,582	1,463	102	114	1,724	3,359	3,725	2,124	2,138	3,033	2,139	2,139	3,266	2,139
Kabunda Joypur	168	159	327	1,806	2,915	3,582	1,578	392	421	3,170	6,850	6,951	2,142	2,138	3,033	2,139	2,139	3,266	2,139
Sargan	1,089	180	1,009	1,901	2,915	3,582	2,408	420	476	7,854	14,231	14,231	2,232	2,232	3,033	2,139	2,139	3,266	2,139
Nahakhand	1,487	124	1,363	2,890	4,270	4,394	5,048	4,307	4,379	7,854	14,231	14,231	2,232	2,232	3,033	2,139	2,139	3,266	2,139
Dibi Arakhpur	898	32	866	2,365	2,970	3,772	2,898	166	175	1,437	6,803	7,374	3,153	3,306	3,306	2,282	3,306	3,306	3,306
Olas	1,074	59	1,015	2,365	2,970	3,772	2,942	166	175	1,437	6,803	7,374	3,153	3,306	3,306	2,282	3,306	3,306	3,306
Chaukulat	9,761	851	9,912	11,059	11,711	21,021	18,193	1,422	1,861	5,428	14,970	15,997	2,142	2,138	3,033	2,139	2,139	3,266	2,139
Utiken	3,713	283	3,430	11,659	2,771	3,054	13,104	1,422	1,861	5,428	14,970	15,997	2,142	2,138	3,033	2,139	2,139	3,266	2,139
Matkatnagar	3,713	283	3,430	11,659	2,771	3,054	13,104	1,422	1,861	5,428	14,970	15,997	2,142	2,138	3,033	2,139	2,139	3,266	2,139
Tianai	12	3	9	934	14,786	15,745	14,893	9,676	9,659	23,489	50,560	52,739	2,142	2,138	3,033	2,139	2,139	3,266	2,139
Suknet	3,123	678	2,445	4,747	7,585	10,830	8,889	1,672	2,909	10,649	31,765	34,024	2,142	2,138	3,033	2,139	2,139	3,266	2,139
Baruen	3,666	686	2,980	6,758	15,270	18,550	10,447	1,736	1,931	15,371	38,325	39,108	2,142	2,138	3,033	2,139	2,139	3,266	2,139
Balobisi	849	241	608	2,553	2,999	3,607	2,553	1,043	972	7,253	13,074	13,314	4,422	4,422	4,422	4,422	4,422	4,422	4,422
Dalijora	2,278	265	2,013	3,279	6,031	18,044	6,226	535	586	6,460	18,652	20,001	2,119	2,119	2,119	2,119	2,119	2,119	2,119
Total of Temporarily Settled estates.	31,059	7,780	23,279	54,284	83,785	1,07,064	87,781	23,523	24,703	117,414	293,498	307,405	2,132	3,044	3,299	2,277	2,110	2,131	2,110
Killa Kantajhar	712	18	694	1,210	3,596	4,290	442	9	12	644	5,886	6,778	0,911	0,800	0,108	0,866	1,600	1,903	1,600
.. Ragra	504	...	398	782	1,423	1,927	343	...	...	422	4,397	4,695	0,100	...	...	0,866	2,466	2,700	2,466
.. Balrempur	398	...	398	516	709	1,107	298	...	...	336	1,885	2,158	0,120	...	...	0,105	1,110	1,152	1,110
Total of killejats	1,614	18	1,596	2,508	5,728	7,324	1,083	9	12	1,402	12,168	13,631	0,108	0,800	0,108	0,811	1,106	1,139	1,106

DISTRICT BALASORE.

Randia Argara ...	2,196	250	1,946	2,231	20,297	22,233	3,153	368	403	2,105	35,472	39,286	1,711	1,766	1,909	0,159	1,906	1,120	1,906	1,120	
Balkhand ...	634	40	594	783	2,506	3,140	1,341	60	101	1,198	3,308	3,524	2,000	1,910	2,844	1,186	1,010	1,120	1,010	1,120	
Aktura ...	434	38	396	924	1,689	2,092	916	50	53	1,005	2,347	2,575	2,199	1,910	1,144	0,138	1,910	1,144	1,910	1,144	
Adharupeya ...	192	28	164	1,948	6,250	6,414	2,029	25	37	2,192	7,577	8,364	2,070	0,143	2,213	0,132	2,213	2,213	2,213	2,213	
Dhamnagar ...	512	93	419	932	5,847	6,266	1,269	198	232	1,118	13,960	14,738	2,777	2,200	2,710	1,322	2,388	2,577	2,388	2,577	
Total	3,998	442	3,556	6,818	36,589	40,145	6,881	701	826	7,708	63,584	69,497	1,109	1,944	1,140	1,200	1,944	1,118	1,944	1,118	

DISTRICT PURI

Name of Pargana.	Area.						Rent.						Incidence.						Remarks.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
	Thani.		Pahi.				Of area in column 2 at last settlement.		Of area in column 3		Of area in column 5 at the last settlement.		Thani.		Pahi.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
	Last settlement.	As now recorded.	Out of the areas in column 2 now either paying lump rent or become pahi.	Last settlement.	Pure pahi.	Present area of pure pahi.	Total of columns 4 and 6.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.		Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.</

STATEMENT C (a).

Statement showing the effect of the Revenue assessments sanctioned by the Commissioner up to 1st November 1897.

(a) Estates paying new revenue of less than Rs. 100.

District.	Paragana-	Number. of estates.	Assets.		Revenue.		Income of Zamindar.				Proportion of columns 6 to 10.	Proportion of columns 9 to 10.	Remarks.	
			Existing.	Settled.	Increase.	Existing.	Proposed.	Increase.	Income of Zamindar.					
									Existing.	Proposed.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Cuttack	Assureswar	73	Rs. 2,222	Rs. 2,311	Rs. 89	Rs. 778	Rs. 1,243	Rs. 465	Rs. 1,444	Rs. 1,068	Rs. -26	-6	32	
	Bargaon	8	170	148	-22	53	79	26	117	69	-40	18	22	
	Kusmandal	1	53	53	.....	23	29	6	30	24	-20	...	28	
	Suknai	8	662	728	66	217	394	177	445	334	-24	15	39	
	Dalijora	5	425	486	61	80	247	167	345	239	-31	17	48	
	Total	95	3,532	3,726	194	1,151	1,992	841	2,381	1,734	-27	7	34	
Balasore	Ambobatta	2	149	202	53	49	101	52	100	101	+1	53	52	
	Randharia Argara	5	303	307	4	56	167	71	207	140	-32	2	34	
	Total	7	452	509	57	145	268	123	307	241	-22	18	40	
	Grand Total	102	3,984	4,235	251	1,296	2,260	964	2,688	1,975	-26	9	35	

STATEMENT C. (b).

Estates paying new Revenue of more than Rs. 100 and less than Rs. 200.

District.	Pargana.	Number of estates	Assets.		Revenue.		Income of Zamindar				Proportion of columns 6 to 10.	Proportion of columns 9 to 10.	Remarks.	
			Existing.	Settled.	Increase.	Existing.	Proposed.	Increase.	Income of Zamindar					
									Existing.	Proposed.				Variation per cent
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Cuttack	Assureswar	7	Rs. 1,535	Rs. 1,649	Rs. 114	Rs. 683	Rs. 887	Rs. 204	Rs. 852	Rs. 762	-10	13	23	
	Bargaon	1	191	221	30	70	110	40	111	111	-8	25	33	
	Suknai	6	1,259	1,442	183	561	806	245	698	636	-9	26	35	
	Total.	14	2,985	3,312	327	1,314	1,803	489	1,671	1,509	-9	20	29	
Balasore	Randharia Argara	2	458	492	34	130	265	135	228	227	-30	10	40	
	Grand total	16	3,443	3,804	361	1,444	2,068	624	1,999	1,736	-13	18	31	

STATEMENT C (c).

Estates paying new Revenue of more than Rs. 200 and less than Rs. 500.

District.	Pargana.	Number of estates	Assets.			Revenue.			Income of zamindar			Proportion of columns 6 to 10.	Proportion of columns 9 to 10.	Remarks.
			Existing	Settled.	Increase.	Existing.	Proposed.	Increase.	Existing.	Proposed.	Variation per cent.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Ootcah	Assureswar	5	2,163	2,398	235	779	1,288	509	1,384	1,110	-19	17	36	
	Kummandal	1	588	668	80	291	372	81	297	296	-1	26	27	
	Suknai	6	3,818	4,324	506	1,160	2,268	1,048	2,658	2,116	-15	25	40	
	Athakanta	1	826	940	114	238	499	261	588	441	-25	19	44	
	Neulbasi	2	1,354	1,574	220	659	947	288	695	627	-9	31	40	
	Arakhpur	1	317	391	74	110	219	109	207	172	-17	35	52	
	Total	16	9,066	10,295	1,229	3,237	5,533	2,296	5,809	4,762	-18	21	39	
Balasore	Ambabata	3	1,138	1,499	361	323	831	508	815	668	-18	44	62	
	Randharia	1	490	524	34	289	288	79	281	236	-16	12	28	
	Total	4	1,628	2,023	395	592	1,119	587	1,096	904	-18	36	54	
	Grand total	20	10,694	12,318	1,624	3,769	6,652	2,883	6,925	5,666	-18	23	41	

STATEMENT C. (d).

Estates paying new Revenue of more than Rs. 500 and less than Rs. 1,000.

District.	Pargana.	Number of estates.	Assets.			Revenue.			Income of Zamindar			Proportion of columns 6 to 10.	Proportion of columns 9 to 10.	Remarks.
			Existing.	Settled.	Increase.	Existing.	Proposed.	Increase.	Existing.	Proposed.	Variation per cent.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Ootcah	Assureswar	1	1,344	1,726	382	565	864	299	779	862	+10	49	39	
	Suknai	5	5,521	6,091	570	2,232	3,316	1,134	3,289	2,725	-17	17	34	
	Total	6	6,865	7,817	952	2,797	4,230	1,433	4,068	3,587	-12	23	35	
Balasore	Ambabata	2	1,945	2,445	500	731	1,399	668	1,214	1,046	-14	41	55	
	Randharia	4	4,483	5,497	1,014	1,302	3,000	1,698	3,181	2,497	-21	32	53	
	Total	6	6,428	7,942	1,514	2,033	4,399	2,336	4,395	3,543	-19	34	53	
	Grand total	12	13,293	15,759	2,466	4,830	8,629	3,799	8,463	7,130	-15	29	44	

STATEMENT C (e).

Estates paying new Revenue of more than Rs. 1,000.

District.	Pargana.	Number of estates.	Assets.			Revenue.			Income of zamindar.			Proportion of column 6 to 10.	Proportion of column 9 to 10.	Remarks.
			Existing.	Settled.	Increase.	Existing.	Proposed.	Increase.	Existing.	Proposed.	Variation per cent.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Cuttack	Assureswar	1	Rs. 2,015	Rs. 2,193	Rs. 178	Rs. 1,088	Rs. 1,212	Rs. 124	Rs. 927	Rs. 981	+6	19	13	
	Bargaon	1	11,753	13,039	1,286	5,050	7,269	2,159	6,703	5,830	-13	19	32	
	Kusmandal	4	10,764	11,965	1,201	5,188	6,606	1,418	5,576	5,359	-4	21	25	
	Suknai	1	1,839	2,110	271	649	1,168	519	1,190	942	-21	22	43	
	Neulbisi	1	1,703	1,896	188	533	1,015	482	1,175	881	-25	16	41	
	Arakhpur	1	7,383	8,962	1,579	3,505	5,051	1,546	3,878	3,911	+1	40	39	
	Utikan	1	67,890	77,633	9,743	26,730	42,893	16,163	41,160	34,740	-15	23	38	
	Total	10	1,03,352	1,17,798	14,446	42,743	65,154	22,411	60,609	52,644	-13	24	37	
Balasore	Ambahata	1	8,848	10,997	2,149	2,128	6,095	3,967	6,720	4,902	-27	32	59	
	Randharia	1	2,422	2,861	439	767	1,854	817	1,655	1,277	-23	28	49	
	Total		11,270	13,858	2,588	2,895	7,679	4,784	8,375	617	-26	31	57	
	Grand total	12	1,14,622	1,31,656	17,034	45,638	72,833	27,195	68,984	58,823	-14	25	39	

S L. MADDOX,

Settlement Officer of Orissa.

No. 14.

No. 450-S., dated Calcutta, the 2nd March 1898.

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

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

In reply to your letter No. 101-A. of yesterday's date, on the subject of the settlement of rents and revenue in Orissa, in which you ask for an early report in order that the Hon'ble Mr. Toynbee may dispose of the subject before leaving for England, I have the honour to state that Mr. Maddox, Settlement Officer in Orissa, favoured me with a copy of his letter No. 2776, dated 21st December 1897, before he submitted it to the Commissioner, and discussed it with me during my last visit to Orissa. I find myself in agreement with Mr. Maddox on almost every point, and consequently need not trouble the Board with more than a few remarks on the subject.

2. In the first five paragraphs of the letter from the Government of Bengal, No. 969-T.R., dated 6th November 1897, in which these reports were called for, the Settlement Officer has been asked to furnish information as to the actual incidence of rents in Orissa, and to discuss the question whether rents are being enhanced sufficiently in the present settlement, or are being allowed to stand at too low a level. Mr. Maddox has dealt with this subject in Parts I, II and III of his letter, and has given full and complete statistics in the appendices; showing the actual figures for settlement of rents up to the end of September last.

3. In dealing with this subject of rents, I may say at once that the note by Mr. Kingsford, which is appended to the Commissioner's letter, does not appear to me to be wholly sound. Mr. Kingsford speaks with a limited knowledge of the rent system of the Province, and gives reasons why *pahi* rents in Orissa should not be considered *competition* rents, most of which would apply equally well to all parts of India. In my opinion Mr. Kingsford's remarks as to the weakness of the ordinary landlord in Orissa are contradicted by many facts of which we have knowledge, such as the universal custom which obtains of exacting from the raiyat the whole of the Road and Public Works cesses, the numerous *abwabs* that are levied, and the fact that many of these landlords are rich absentees who are not troubled by any unduly lenient feeling towards their tenants. Again, the opinion expressed by Mr. Cooke, with Mr. Kingsford's support, that the original rules for enhancement contributed to keep *pahi* rents lower than they should have been, and that the new rules have been followed by a large increase in assets, is not supported by the figures of the actual settlements made. It is true that the rules at first left to the zamindars the task of pointing out for enhancement rents which were clearly too low, and that a modification of the rules has caused some improvement in the rate of enhancement of *thani* rents; but the statistics given by Mr. Maddox in the appendices to his letter show that the percentage of enhancement of all assets has actually fallen in recent months, and that the percentage of enhancement of raiyati rents has remained stationary. Moreover, in the former rules, there was a special provision for dealing with beneficiary and collusive rents, and although the changes made in the rules, and the prominent attention called to the low percentage of enhancement of *thani* rents in the latter months of 1896 have served to improve our procedure for enhancement, it would be a mistake to suppose that the changes have had any marked effect on the assets.

4. I am of opinion, therefore, that neither Mr. Cooke nor Mr. Kingsford have fully appreciated the force of the statistics given by Mr. Maddox, and that the conclusion at which they appear to arrive are not supported by the facts and the figures before us.

5. The Settlement Officer's careful examination of the history of *thani* rents appears to me to leave little to be said, and I accept fully his conclusions that *thani* rents were generally settled at excessive rates at the last settlement, and that our present rules for enhancement will ensure that they are not now left at too low a level.

6. As regards *pahi* rents, Mr. Maddox is equally clear. There has been a considerable advance in *pahi* rents throughout the Province since the last settlement, and that advance appears so have been checked by the ordinary laws of supply and demand, the struggle for raiyats, as noted by Mr. Nathan and Mr. Mcpherson, having long since changed into a struggle for land. The list of "circumstances which tend to keep down *pahi* rates," given in paragraph 9 of the Commissioner's letter, is a list of reasons why competition has failed to run rents up to a higher level, and those reasons do not, in my opinion, influence the argument that these rents are not customary rents but competition ones.

7. As regards the general level and the sufficiency of *pahi* rents, I would again call attention to the remarkable fact that the landlords of Orissa, many of whom are Bengali and Uriya gentlemen of intelligence and education, who have long been aware of the enhancement of revenue that was impending, have scarcely in a single instance interfered to secure larger enhancements from their tenants than our rules were giving them, and that complaints are not unknown that the landlords may find it difficult to realise the moderate enhancements we are taking. Mr. Maddox has also, after careful enquiry in all these districts, come to the conclusion that even the present nominal demand is not always realised, and that in the less carefully managed estates landlords do not collect on an average more than 14 annas in the rupee of the more substantial rents shown in their rent-roll. Moreover, the incidence of

rents, as now settled in Orissa, and shown in the Settlement Officer's Statement B, is not so low as the circumstances of the province might reasonably be held to warrant, and do not compare unfavourably with the rates of rent obtaining in some of the permanently-settled estates in Orissa or in other parts of Bengal. The following figures will illustrate my meaning :—

District,			Rate of rent per acre.			How ascertained.
			Rs.	a.	p.	
Cuttack	...	...	2	13	11	Present settlement.
Balasore	...	...	1	11	8	Ditto.
Puri	...	...	1	10	9	Ditto.
Province of Orissa			2	6	4	Ditto.
Kanika Raj Estate in Cuttack			1	2	2	Recent settlement.
Kujung Ward's Estate in Cuttack			1	14	6	Ditto.
Banki Estate in Cuttack—						
Raiyats under Government			0	15	7	Ditto.
Raiyats under-tenure-holders			1	9	9	
Ditto ditto			1	11	5	
Ditto ditto			2	5	6	
Srinagar-Banaili Estate in Bhagal-						
pur, Purnea etc.			1	12	5	Ditto.
Sarail Estate in Tippera			2	0	11	Ditto.
Churaman Estate in Dinajpur			1	6	9	Ditto.
Maldwar Estate in Dinajpur			1	10	3	
Manbhum district			1	14	6	Road Cess returns.
Midnapore	do.	...	2	8	5	Ditto.
Mymensingh	do.	...	1	13	8	Ditto.
Dinajpur	do.	...	1	11	7	Ditto.
Pabna	do.	...	2	1	10	Ditto.
Faridpur	do.	...	1	12	1	Ditto.
Malda	do.	...	1	8	8	Ditto.

8. It may be also noted that, although prices have risen in recent years, they are still low in Orissa as compared with the prices obtaining in other districts in Bengal, as the following comparison of a few figures of the price of common rice will show :—

District,			Average price of common rice in seers to the rupee.		
			1895.	1896.	1897.
Cuttack	...	...	21.3	18.5	11.13
Puri	...	...	22.8	19.2	11.5
Balasore	...	...	21.5	18.12	12.0
Manbhum	...	...	19.13	14.8	10.4
Midnapore	...	...	18.7	15.11	10.1
Burdwan	...	...	16.15	13.11	9.5
Noakhali	...	...	17.10	11.12	9.11
Muzaffarpur	...	...	14.13	12.2	9.0

9. For the above reasons, combined with those shown by Mr. Maddox, I consider that the conclusions arrived at by him and by the other local officers that under no system of settlement we should have been able to settle higher rents which would at the same time have been fair and equitable, are altogether sound, and I venture to think that the opinion formed by the Government of India on the evidence originally before them, that we were settling rents at a level markedly below that to which we might reasonably have enhanced them, will be materially affected by the facts and figures which have been now adduced.

10. In paragraph 32 Mr. Maddox refers to his note of January 1897 the figures in which have been found to be incorrect, but I think it right to explain further how little Mr. Maddox himself is responsible for them. It appears that the statement in question was called for only the compiled in the Conference held in cuttack on 24th January 1897. The figures were rapidly day before the Settlement Office and were put up to Mr. Maddox on the day of the Conference. As they were required at once by my predecessor, Mr. Macpherson, they were handed over to him before Mr. Maddox had had time to check the figures in detail; and as it was supposed at the time that the statements would not again be referred to, the Settlement Officer did not think it necessary to ask for their return for examination and correction. Had he understood that they were to be considered as summarising the final results of his work up to date, and, were to be printed and published, Mr. Maddox would, of course, have asked for them back, in order that they might be carefully scrutinised. It is a matter for great regret that the errors were not subsequently detected in this office, but Mr Maddox should, I think, be exonerated from personal responsibility in the matter.

11. As regards the question of the pitch of the present assessment, the Settlement Officer has pointed out that there was no real discrepancy in the statements which were made as to the enhancements of rents and assets, although there has been some confusion between the two. It is still a fact that the percentage by which assets have been enhanced is about 15 per cent, while the percentage of the enhancement of the rents of raiyats is only six

per cent. The Settlement Officer clearly shows in Statement A1, appended to his letter that the increase in assets generally is mainly due to the heavy enhancement of the rents of protected tenures, and to the assessment to revenue of *jagir* and excess (*tawfir*) land hitherto left untouched.

12. With reference to the normal percentage of the assets, I have little to add to what Mr. Maddox has said. I much regret that the Government of India has found it impossible to accept the proposal of the Bengal Government to include the provision for the proposed patwari establishment in the revenue demand, and I deprecate the remission of five per cent. of the Government share of the assets unless and until it is finally decided that the landlords who receive that remission are to bear the cost of the patwari establishment. If, as seems probable, other Bengal precedents are followed, and the proposed patwari cess is imposed by legislation half on the zamindars and half on the raiyats, I have no hesitation in predicting that the whole of it will eventually be realised from the raiyats, with some slight amount in excess to cover the cost of collection, and we shall then have presented five per cent. of the assets to the zamindars without realising from them the equivalent for which it was given. I would, therefore, suggest that for the present the normal share of the assets be fixed at from 60 to 65 per cent. any further reduction on account of the patwari cess being made conditional on the terms on which the cess, is to be levied.

No. 15.

No. 240A., dated Calcutta, the 10th March, 1898.

From—E. W. COLLIN, ESQ., Offg. Secretary to the Board of Revenue, L. P.,

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

I am directed to forward, for the information and orders of Government, copies of the letters noted in the margin relating to the questions raised in the correspondence resting with your letter No. 969 T.R., dated the 6th November 1897.

THE HON'BLE G. TOYNBEE.

No 170.S., dated the 5th February, 1898, from the Commissioner of Orissa, and its enclosures, including the Settlement Officer's No. 2776, dated the 31st December, 1897.

No. 450S., dated the 2nd March 1898, from the Director of Land Records, Bengal.

so fully and exhaustively with the various points on which Government required further information that the Board do not consider it necessary to go over the same ground or to make any detailed observations of their own. Mr. Toynbee agrees generally as regards the correctness of the facts stated by the local officers, and in the conclusions which they have based upon them. He also considers that the explanations furnished by Mr. Maddox in Part V of his report are entirely satisfactory.

3. The Board are of opinion that the great famine of 1865-66 and the large extension of cultivation which has since taken place have both been disastrous to the *thani* raiyat. The famine, to Mr. Toynbee's personal knowledge, enabled zamindars to make almost any terms they pleased with their *thani* raiyats and in many cases to destroy their rights altogether; while the extension of cultivation, due to the growing pressure of population on the soil, and to the opening up of the country by the canals and by the Chandbally steamer service to Calcutta, deprived them of one of their most important privileges—that of cultivating the best culturable waste lands on very easy terms. The margin of cultivation has Mr. Toynbee believes, increased to such an extent since the last settlement that really good virgin soil is now only to be found in the Tributary States.

4. The Board consider that the local officers have given ample grounds for their opinion that, for the purposes of the settlement now being made, *pahi* rents should be considered as competition rents. In such a conservative Province as Orissa, where the prevailing characteristic of such of the people as have not been affected by the high wages earned in Calcutta is indolence and *laissez-faire*, it is, in Mr. Toynbee's opinion, perfectly true that the existing *pahi* rents are practically competition rents, though not strictly or theoretically so. There is still a large amount of good waste land available for cultivation on easy terms in the Tributary States; and if the zamindars of Orissa had attempted, during the last 2 years, to enhance the rents of their *pahi* raiyats beyond their marketable value, they would doubtless have availed themselves of it rather than pay more. When Mr. Toynbee served in Orissa between 1866 and 1876, it was a common and stereotyped form of raiyats' complaints against landlords, oppression or demand for enhanced rents to say—"We cannot stay in the Mogulbandi but, must fly to the Tributary States of this oppression goes on."

5. Considering that Orissa is specially liable to damage from floods and cyclones, that the people are practically dependent on one crop—rice, and that zamindars seldom or never actually collect to the full extent of their rent rolls, Mr. Toynbee has no doubt that the conclusion arrived at by the Settlement Officer to the effect that the rents of both *thani* and *pahi* raiyats, as settled under the existing rules, are as high as they can afford to pay, and quite as high as the landlords can collect, is correct.

6. It is impossible, in the Board's opinion, to forecast the result of the construction of a railway through Orissa. The Province has only one main crop, and it is not certain that the railway will be able to carry rice as cheaply as it is now carried by water *via* Chandbally and the Coast Canal. The ultimate effect of the railway on the prices of rice will, no doubt, be, in Orissa as in the rest of India, to level them up. But the benefit of the increased demand for land which the increase of prices and the railway must bring will, in Mr. Toynbee's opinion go rather to the Chiefs of the Tributary States which border the west of the railway than to the revenue-paying zamindars, as the margin of profitable cultivation of waste lands has been nearly reached in the Mogulbandi. It is impossible, and contrary to the policy of Government, to take into account any prospective assets due to the railway.

7. The Board fully agree with the local officers that the proportion of assets to be taken as land revenue, *viz.*, 50 to 55 per cent., cannot be exceeded at this settlement without causing general hardship and, in individual cases, misery and ruin. From the 54 cases which have been disposed of by the Board, and from the facts and figures given by the Settlement Officer of Orissa in his report, it is clear that the zamindars will, as a body, feel the effects of the new assessment very severely even if the Board and the local officers make the fullest possible concessions allowed by the terms of paragraphs 18 and 19 of the Government of India's orders No. 2397—192-2, dated 13th October, 1897. The effect on the zamindars' income of the assessments sanctioned in the 54 cases above alluded to is a reduction varying from 15 to 20 per cent. The resident zamindars of Orissa are, as a class, improvident and short-sighted. They spend a large part of their incomes locally on religious and social ceremonies and observances. Few of them save any thing for a rainy day, while most of them live even beyond their incomes. They have, it is true, enjoyed the benefits of the extension of cultivation during the last 60 years entirely as a free gift; and had they been prudent, far-seeing men, they would have saved some of these surplus receipts against the day of resettlement. But, as a class, Mr. Toynbee believes that they have not done so. They must be dealt with as they are, and not as they might, or ought to, have been.

8. The Board are of opinion that it is not yet necessary to decide what shall be the normal share of the Government assets in future settlement, but that the decision of this question should await the experience of the present settlement, the results of railway extension as regards rise in prices, enhancement of rents and extension of cultivation. It is, in their opinion, sufficient at present to declare that the Government share of the assets, which is now being taken at 50 to 55 per cent., is not the normal percentage, but is exceptionally low in consequence of the desire of Government to soften as far as possible the reduction of income of the zamindars, and to deal with them in a liberal and equitable spirit.

9. The question of patwaris and the patwari cess will be dealt with separately in a future report.

No. 16.

No. 1418, dated Calcutta, the 31st March 1898.

From—M. FINUCANE, ESQ., C.S.I., Secretary to the Government of Bengal, Revenue and Agricultural Department,

To—The Secretary to the Government of India, Revenue and Agricultural Dept.

Write reference to Mr. Ibbetson's letter No. 2397—192-2, dated 13th October 1897,

(1) Board's letter No. 240A., dated the 10th March 1898, to the Bengal Government

(1) Letter No. 170S., dated the 5th February 1898, from the Commissioner of Orissa, and its enclosure, including the Settlement Officer's No. 2776, dated the 31st December 1897.

(3) Letter No. 450S., dated the 2nd March 1898, from the Director Land Records, Bengal.

were competition rents in Orissa; (2) whether the *thani* raiyats' rents being sufficiently enhanced; (3) whether the rents being settled generally were not at a level markedly below that at which they might fairly stand even under existing circumstances; (4) whether the assessment of revenue, based on the rents being settled, is not unduly low and unfair to other provinces, though the best that can be made under the existing law. It was further stated in the same letter that no attempt had been made to supply information as to the actual amount by which enhancements of rent will increase the income flowing into the pockets of the landlords, so that it might be apparent what portion of any enhancement that might be imposed in the demand upon them would be met by a corresponding enhancement of their rent-rolls, and what portion would remain to be met in the first instance from their present resources, and would, therefore, represent immediate reduction of their net income. The normal share of the assets to be taken as revenue in future settlements was left for consideration and decision by Sir Alexander Mackenzie.

On receipt of Mr. Ibbetson's letter, the Officiating Lieutenant-Governor called for report on the points indicated above from the Board, the Director of Land Records, and the local officers. These reports have now been received and carefully considered by Sir Alexander Mackenzie, who desires me to submit them to the Government of India with the following remarks.

2. It will be seen that the Settlement Officer, the Director, of Land Records and the Board are unanimously of opinion that the existing *pahi* rents in Orissa are competition rents so far as rents in India can be called competition rents at all. The Commissioner, Mr. Cooke, doubts whether the rents can be properly called competition rents in the true sense of the term, but the mere term is a matter of no importance. He agrees with others in thinking that the *pahi* rents being settled are fair and equitable.

On this point Mr. Toynbee, whose long service in and knowledge of Orissa is unique,* writes:—

"Considering that Orissa is specially liable to damage from floods and cyclones, that the people are practically dependent on one crop—rice, and that zamindars seldom or never actually collect to the full extent of their rent-rolls, Mr. Toynbee has no doubt that the conclusion arrived at by the Settlement Officer, to the effect that the rents of both *thani* and *pahi* raiyats, as settled under the existing rules, are as high as they can afford to pay, and quite as high as the landlords can collect, is correct."

3. As to points (2), (3) and (4) mentioned above, it will be seen that all the officers consulted are of opinion, for the reasons clearly stated in the Settlement Officer's report, that the incidence of the *thani* and *pahi* rents now being settled is as high as the raiyats can afford to bear. Mr. Maddox, after a careful investigation of the question, sums up his conclusions thus:—

"To sum up, where *thani* lands are paying low rents or unduly low rents, the rules provide proper and sufficient means of enhancement. The incidence of the *thani* and of the *pahi* settled rents is now nearly the same, and there is, I consider, every reason to believe that the *pahi* rent is a competition rent and a sufficient rent. In my opinion it would be unsafe to undertake any general enhancement. Prices and cost of cultivation do not at present lead me to think that we should attempt to generally raise *pahi* rents. The effect of the extension of the railway is dealt with in the next part (paragraph 29). The railway will, I believe, pave the way for large enhancements at the next settlement. Another consideration, set forth in the beginning of this paragraph, must not be lost sight of, *viz.*, that the settled rent to be realised by the zamindar is a demand of rent not likely to be realised in full from year to year, and that Orissa is a country liable to periodical destruction of crop.

"Thus I would not, under any system of settling rents, attempt to pitch them higher. The result would be, I believe, the ruin of many raiyats and default in payment by many estates of Government revenue. The new rules provide for enquiry into, and adequate enhancement of, all unduly low rentals."

With these conclusions, the Director of Land Records and the Board of Revenue agree, and I am to add that Sir Alexander Mackenzie also concurs with them.

4. As regards the questions of the actual amount which will flow into the pockets of the landlords and the portion of the increased demand on them which will have to be met out of their present resources, it was obviously impossible to give full or precise information till the settlement of rents had been well advanced or completed. All the information available on the point is now furnished in Part VI of the Settlement Officer's report, from which it appears that the income of the landlords before settlement is estimated at Rs 20.25 lakhs, and that after settlement it will be about Rs. 18.2875 lakhs, or in other words, that it will be reduced by about 10 per cent. This reduction appears to the Lieutenant-Governor to be a very moderate one.

5. Regarding the question of the normal percentage of the assets to be taken as revenue in future settlements, the Board remark :—

"The Board are of opinion that it is not yet necessary to decide what shall be the normal share of the Government assets in future settlements, but that the decision of this question should await the experience of the present settlement, the results of railway extension as regards rise in prices, enhancement of rents and extension of cultivation. It is in their opinion sufficient at present to declare that the Government share of the assets, which is now being taken at 50 to 55 per cent., is not the normal percentage, but is exceptionally low in consequence of the desire of Government to soften, as far as possible, the reduction of income of the zamindars, and to deal with them in a liberal and equitable spirit."

The Lieutenant-Governor agrees in this view. It is open to the State to take any percentage of the assets that it may think fit as revenue. The term of the settlement has now, under the orders of the Secretary of State, been fixed at 30 years. Circumstances will have largely changed within that period. It is impossible to say what percentage it may be practicable and equitable to take 30 years hence, and the Government of the day need not, in Sir Alexander Mackenzie's opinion, be hampered either by promises now to limit its demand to any particular percentage, or by the declaration that it will not accept less than a particular percentage. If, however, the Government of India still think that a normal theoretical percentage should be fixed, Sir Alexander Mackenzie would, as suggested by the Government of India, fix it at from 55 to 60 per cent.

6. Proposals for the imposition of a *patwari* cess will be submitted separately. Here Sir Alexander Mackenzie desires merely to place on record that as the term of settlement is to be 30 years, there is the less objection to the imposition of such a cess, and that in his opinion it ought to be paid entirely by the landlords.

No. 17.

No. $\frac{580}{90-2}$, dated Calcutta, the 26th March 1898.

From—E. MACONCHIE ESQ., I. C. S., Under-Secretary to the Government of India,
Department of Revenue and Agriculture,

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

WITH reference to the correspondence ending with your endorsement No. 970T.R. of the 6th November last, I am directed to forward a copy of a Despatch from the Secretary of State for India regarding the Orissa settlement, in which he intimates his approval of the instructions contained in Mr. Ibbetson's letter to the Government of Bengal, No. 2397—192-2, dated the 13th October, 1897, on the subject of (1) the adjustment of raiyat's rent; (2) the refusal of a permanent settlement, and (3) the patwari cess and the organization of patwaris.

2. On the important points of the share of the assets which are now to be taken by the Government and the term of the new settlement, the Secretary of State's orders are conclusive. The consequence will be that if the rents as adjusted by the Settlement Officer are inadequate, the concession enjoyed by the tenants will be much more considerable than was contemplated. The question remaining for decision relates merely to the theoretical limits up to which the present assessment might have been pushed. I am to ask that, as desired in paragraph 14 of Mr. Ibbetson's letter referred to above, the Government of India may be favoured with the opinion of Sir Alexander Mackenzie on the subject.

No. 20 Rev., dated India Office, London, the 3rd February 1898.

From—THE RIGHT HONOURABLE LORD GEORGE FRANCIS HAMILTON, Her Majesty's
Secretary of State for India,

To—His Excellency the Right Honourable the Governor-General of India in Council.

I have considered the papers received with your Excellency's letter No. 75 (Revenue), dated the 21st October, 1897, on the subject of the Orissa Settlement.

2. I approve the instructions contained in your Secretary's letter of the 13th October 1897, on the subject of (1) the adjustment of raiyat's rent; (2) the refusal of a permanent settlement; (3) the patwari cess and the organisation of patwaris.

3. With regard the Government share of the assets and the enhancement of demand to be actually imposed on the present occasion, you observe that "the enhancement of the demand is large, being 56 or 68 per cent. although the proportion of the Government share is reduced. The Bengal Government proposed that a normal percentage of 55 of the assets should be assessed as land revenue, and that the patwaris should be paid therefrom. Your Excellency's Government prefers that the cost of the patwari and land records establishments should be defrayed from the proceeds of a separate cess. The cost of patwaris you take at 5 per cent. of the assets, and you, therefore decide that "for the purposes of the present assessment, 50 per cent. of the assets shall be taken as the normal share, to be raised to 55 or (subject to sanction) reduced below 50 under special circumstances. This settlement you consider eminently moderate, it is in fact identical with the proposals of the Bengal Government, and I am prepared to agree, on the understanding that the permission to go "above 55 per cent." given in the next paragraph of your Secretary's letter to the Government of Bengal is very sparingly used. The responsibility of fixing assessments which will allow of the increasing prosperity of the agricultural population rests on your Excellency's Government, and I do not desire to limit your discretion. I will do no more than repeat the principle, that any theoretical rights of the State and even the increase of the revenue must be held second to the contentment of the people. I observe that the question, what is the proper Government share of the assets in Orissa, is still to be resolved after further consideration by Sir Alexander Mackenzie. I request that his opinion on this subject with the final conclusions of your Excellency's Government may be communicated to me before any orders upon it are published.

4. I am not able, however, to concur in your view regarding the term for the Orissa Settlement. The Province has enjoyed two successive 30 years' terms of settlement, the people hope for an expect a 30 years' settlement; the present settlement is expected to yield an increase of 56 to 68 per cent. in the revenue, and I do not see sufficient ground for reducing the term to 20 years. In Lord Kimberley's Despatch of November, 1893, and in my Despatch of October, 1895 were stated the reasons for ordinarily adhering to the term of 30 years in temporary settlements of fairly populous tracts, where 30 years has been the term for previous settlements. In my judgment it is not expedient to reduce the term to 20 years in Orissa, and I request that instructions may be issued accordingly to the Government of Bengal.

No. 18.

No. 1109-A, dated Calcutta, the 18th October, 1897.

From—E. W. COLLIN, Esq., Offg. Secretary to the Board of Revenue, L. P.,

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

I AM directed to forward, for the orders of Government, a copy of letter No. 375-T. S., dated 28th September, 1897, from the Director of Land Records and Agriculture, on the subject of the settlement of land revenue in Orissa, and also a copy of a note by the Commissioner of Orissa* on the same subject.

THE HON'BLE G. TOYNBEE.

*Enclosure to his letter No. 112—O.S., dated 6th August, 1897, to the Board's address.

2. Two of the questions raised by Mr. Macphersén were dealt with in a semi-official letter No. 445-A., dated 7th September, 1897, from the Member in charge to your address; and I am to request that early orders may be passed on the Director's letter. Pending receipt of such orders, and of those of the Government of India on the assessment proposals of the Bengal Government, Mr. Toynbee has not yet taken up for disposal the 49 assessment reports which the Board have, up to date, received from the Commissioner of Orissa.

3 The Board approve and support all the three recommendations made by the Director.

4. As regards paragraph 4, Mr. Toynbee observes that (looking to paragraph 2 of your semi-official letter No. 7-T.R., dated 29th April, 1897, to the address of the Hon'ble Mr. C. C. Stevens) it was apparently intended that assessment reports should only go through the Director of Land Records and Agriculture during the period of his special deputation to Orissa and while he was in that Province; and that the laws in force for the settlement of land revenue do not provide for any appeal to higher authority in cases of settlement of Government revenue. Such cases appear to be governed by Rule 8, page 102 of the Survey and Settlement Manual, 1895, and by Rule 1, page 125 of the Board's Rules (1896), which are reproduced below for facility of reference.

Rule 8, Part III, Chapter 13, page 102 of the Survey and Settlement Manual (1895).—"All orders passed by any authority regarding settlements will be opened to appeal according to law, and to revision by superior authority on, or without, appeal, unless such revision by executive authority is barred by law."

Rule 1, Part I, Chapter VIII, page 125, Board's Rules (1896).—"The Board are competent, with or without appeal, to call for, revise or alter any proceedings of a Commissioner or other subordinate revenue authority not made final by law * *."

The Board consider that the above rules amply safeguard the interests both of Government and of the Orissa proprietors.

"General" Note on assessment of Government Revenue.

(ENCLOSURE TO ORISSA COMMISSIONER'S No. 112-O.S., DATED 6TH AUGUST, 1897).

1. I HAVE at present received two instalments of records of the settlements with a view to deciding what Government revenue shall be assessed on each estate. These records are those of pargana Newulbisi, containing 3 estates, and of killah Ambohatta, containing 8 estates.

2. I have read the reports of the Assistant Settlement Officers, the Settlement Officer, and the Director in the case of each estate.

3. The point that must strike any one is the marked want of uniformity in the operation of the rule as to allowing 45 per cent., as malikana. In this small group of eleven estates the effect has been to show that the landlord's income is reduced by very varying percentages. In one case the reduction in income exceeds 30 per cent.; and in another it is proposed to increase the landlord's income. Such a marked want of uniformity is to be avoided as far as possible, as being not always reconcilable with equity, depending as it does on the procustean rule of 45 per cent. of the gross assets which operates very differently in different cases.

The remedy is proposed in Director of Land Records' No. 375-T.S., dated 28th September, 1897 (page 1106 of my special file).

G. T.

Rightly so, subject to equity and moderation and somewhat to personal consideration which can't be altogether ignored.

G. T.

4. In cases where the increased demand of rent is the result (a) of a large extension of cultivation, (b) or of an increase in the rates of rent during the currency of the settlement (made 60 years ago), the share of the Government is, so far as the rents of these lands are concerned increased entirely at the expense of the landlord.

5. The other item of increase of assets arises from the settlement operations, and consists of (c) trifling rises in the rates of rent, and (d) the assessment of areas formerly paying no rent. In this item the Government and landlord share in the ratio of 55 to 45, whereas in the previously mentioned item the landlord has already been in the enjoyment of his share as well as that of the Government, and he has now to part with the latter.

6. Unfortunately, so far as my experience goes, the increase from extension of cultivation or rise in rates of rent during the currency of the old settlement is greater than that from other operations in the present settlement, and where this is the case the landlord has his income greatly reduced without this being made good by increased income derivable from the other item, settlement enhancements of rates and assessment of rent-free land.

The blow can be softened and should be as proposed in Director of Land Records' No. 375-T.S.
G. T.

7. Theoretically the landlord should be prepared to bear this, and be grateful that the call to pay the full Government share due to extension of cultivation and rise in rents during the currency of the old settlement has been so long deferred; but practically there should, I think, be a limit to the reduction of the landlord's income, and this limit should be fixed at the point at which a man of ordinary prudence can retrench his expenditure; and I am inclined to think that a reduction of income by 25 per cent. is as much as the landlords are capable of, and I feel disposed to adopt this as the limit. If more be taken, I think there is much danger of a number of estates defaulting, and their lands being sold up. I am of opinion that a settlement that leads to this result even though it presents the most gratifying results with regard to an increased revenue, would be an eminently bad settlement, and adequate measures should be conceived to render this calamity avoidable by the exercise on the part of the landlord of ordinary prudence.

Yes.
G. T.
Then a general discretion must be given without a limit to save the smaller Uriya proprietors.
G. T.
See Director of Land Records' No. 375-T.S.
G. T.

8. The settlement, so far as the raiyats are concerned, has been, for well known reasons, an excessively lenient one; and as a consequence of such leniency the zamindars' increase of income from enhancements and from resumption of rent-free lands under the settlement has been much curtailed,—this being the only fund from which the loss of income due to the readjustment of the shares of the Government and the landlord in the assets due to increased cultivation or rise of rents can be redressed; thus the leniency towards the raiyats results in loss to the landlord, and it appears to me in accordance with justice and prudence that the landlord should also be treated with such leniency as the circumstances of the case allow, having due regard to the interests of the revenue.

As proposed in Director of Land Records' No. 375-T.S., and as in Central Provinces and Punjab.
G. T.

See paragraph 3 of Director of Land Records' No. 375-T.S.
G. T.

small amount of relief, as such lands are not extensive in the estates now under consideration.

9. The remarks of the Settlement Officer and of the Director display a solicitude to reduce what is described as "the shock"; but the measures adopted to this end do not appear to me adequate.

11. The other remedy is to allow a "rasadi" revenue, the full revenue being attained after five or fewer yearly increments. This is only a temporary relief, and if the full revenue is in itself excessive, I do not think that it should be imposed either now or five years hence. I note that the reason given for a "rasadi" revenue is that it is doubtful whether for the first few years the whole settled rents will be collected. From this point of view such an arrangement is admirable, but it does not meet the case of an estate in which the Government revenue is excessive even when the whole rent is collected, and I think that such may be said to be the case where a landlord's income is suddenly reduced by more than one-fourth.

12. There is an objection to *rasadi* settlements, and especially to those now proposed, which are to take effect yearly: there is a danger of confusion in the Collector's tauzi office by annual alterations in the tauzi demand, and also of the landlords not bearing in mind the amount of the yearly enhancements, which would give rise to still greater confusion. When a *rasadi* jama is contemplated, I think the enhancement from the minimum to the maximum-enhanced revenue should be made by one increment, and that after a fixed period of five years in all cases. With some *rasadi* extending to 2, others to 3, and others to 5 years, the change of confusion in the tauzi office appears to me very great.

Such *rasadi* settlements are to be the exception, and I do not much believe in them. See Director of Land Records' No. 55-O.T.S., dated 23rd July 1897, paragraph 2(iv) page 720A of special file.
G. T.

See Director of Land Records' No. 375-T.S., Central Provinces and Punjab have per cent., not lump.
G. T.

reduce the contraction of the landlord's income to a maximum of 25 per cent.

13. The only other remedy that suggests itself is to summarily increase the *malikana* "by a round sum" as an act of grace without altering the declared percentage of *malikana*, so as to

14. Such are my personal views, and I think it will be safe that they should be placed before the Board at the outset, so that they may be corrected if erroneous.

15. I would add that the Settlement Officer and Director have not, perhaps, made sufficient allowance for certain charges to which the landlord is liable, viz, the dak cess and the road and public works cess. We are, it is true informed that the landlord collects his share of the last-named cess from the tenant: but to quote this as a reason for high assessment, or for ignoring the item as one to which the landlord is liable, is to acquiesce in and condone his extortion. Again when litigation is necessary for the collection of rents, this has to be done either by the landlord spending his own money, for which he would receive 24 per cent. interest, or by his borrowing money at that rate of interest. If he be successful he will receive a decree carrying interest at only 12 per cent., and the realization even of that is dependent on the successful execution of the decree. Money loans for litigation purposes, as well as for other purposes, are charged with a proportionate share of the usurer's income-tax and a grasping demand which bears the euphemistic designation of "mithaikhaya" (light refreshment). Considering all these things and the difficulty of all but very rich men, who either save or indulge in superfluities, making any reduction in their ordinary expenditure, I am convinced that 25 per cent. is the very highest reduction that it is safe to make in the landlord's income. Indeed, I believe even that will be in many cases too high. The good easy man, who is largely represented in Orissa, will go under, and the hardest and most unsympathetic landlords will survive by extorting money in some form from their tenants.

Is the rate now so high in Orissa? I doubt it, though it was 30 years ago.

G.T.

the last-named cess from the tenant: but to quote this as a reason for high assessment, or for ignoring the item as one to which the landlord is liable, is to acquiesce in and condone his extortion. Again when litigation is necessary for the collection of rents, this has to be done either by the landlord spending his own money, for which he would receive 24 per cent. interest, or by his borrowing money at that rate of interest. If he be successful he will receive a decree carrying interest at only 12 per cent., and the realization even of that is dependent on the successful execution of the decree. Money loans for litigation purposes, as well as for other purposes, are charged with a proportionate share of the usurer's income-tax and a grasping demand which bears the euphemistic designation of "mithaikhaya" (light refreshment). Considering all these things and the difficulty of all but very rich men, who either save or indulge in superfluities, making any reduction in their ordinary expenditure, I am convinced that 25 per cent. is the very highest reduction that it is safe to make in the landlord's income. Indeed, I believe even that will be in many cases too high. The good easy man, who is largely represented in Orissa, will go under, and the hardest and most unsympathetic landlords will survive by extorting money in some form from their tenants.

16. I have only to add one remark as to the attempt to push on this work so as to enable a portion of the estate to be possessed to Government revenue from 1305, that is, from a date* in the month of September Next.

*8th September.

G.T.

The commissioner comes to the work of assessing Government revenue after having been, at least for a portion of the period during which the settlement was in progress, excluded from participation in the work of settlement. I received the first instalment of these reports on the 25th July, and I understand that the Settlement Department are striving to get as many of them as possible taken up before September 7th.

The subject is not so familiar to the Commissioner as it is to the Settlement Officer and the Director; and I do not think that the Commissioner should be hurried in a matter of this great importance. In any case, the number of estates dealt with is not likely to be large; even should I confine myself to recording my acquiescence in every proposal that reaches me

This point is also dealt with in Director of Land 'Records' No. 375 T.S.,

G.T.

But I do not think that is likely to happen. References will be necessary to the Board of Revenue, which will cause delays, and the result will be that an inconsiderable number of estates will be disposed of before the conclusion of 1304, so as to give effect to the enhancements of Government revenue in 1305. Is it worthwhile for the small increase of revenue that these represent to treat estates differently in the matter of giving effect to enhancements in different years, a few in 1305, many in 1306, and the balance perhaps in 1307?

No. 375-T.S., dated Darjeeling, the 28th September, 1897.

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

To—The Secretary to the Board of Revenue, Lower Provinces.

I HAVE the honour to ask the Board to be so good as to consider three important matters in connection with the settlement of the land revenue for the temporarily-settled estates of Orissa.

2. The first matter is the rigid character of the rule laid down in paragraph 8 of Bengal

Extract from paragraph 8 of Bengal Government letter No. 238-T.R, dated 12th May, 1897,

Fifty-five per cent, of the assets is the normal percentage to be taken for Government. When it is proposed to take less than 55 per cent, of the assets for Government, a special report must be submitted to the Board of Revenue and their sanction must be obtained,

also on page 96 of volume II of Sir B. H. Baden-Powell's Land Systems of British India) is that whenever the proposed revenue exceeds 55 per cent. or falls below 45 per cent. of the rent-roll, the Settlement Officer must obtain the special sanction of the Board to his proposals. In both limits the rule in force in the North-Western Provinces is more favourable to the zamindar than is the Orissa rule.

Government letter No. 238-T.R of the 12th May, 1897, which is quoted in the margin, with regard to the percentage of the assets to be taken for Government.

The rule in force in the North-Western Provinces (to be found on page 28 of Part I of the Board's Rules, North-Western Provinces, quoted

In the Central Provinces the ordinary variations of revenue demand are from 60 to 50 per cent. of the assets. But in the Central Provinces, as I understand, the assessment of every mahal is sanctioned by the Chief Commissioner before it is announced.

Besides the delay in the assessment work which is involved in transmission of the estate report and statements to the Board, the Orissa rule cited above imposes, I think, unnecessarily strict limits on the Settlement Officer, checks proper concessions to the zamindars, and induces the Settlement Officer to undervalue assets, especially of lands held in direct possession of the zamindar and miscellaneous income from banker, and phalker, &c. I would recommend that, as in the North-Western Provinces, the Settlement Officer of Orissa should be allowed a discretion to take from 55 to 45 per cent. of the assets without necessity for special report to the Board. The special report to the Board may be declared to be necessary (1) Whenever the proposed revenue falls below 45 per cent. of the assets, or (2) whenever it exceeds 60 per cent. of the assets, unless (in the latter case) a large percentage than 60 per cent. was taken for Government at the last settlement.

I have been expecting to receive from the settlement Officer, but have not yet received a special report on the stagnancy since the last settlement of rents in parts of the Puri district, which has been due, as it is believed, partly to the destruction caused by the Puri rivers, partly to the relations existing between the mukaddams and their tenants, and partly to collusion between landlords and raiyats to get low rents recorded. In parts of Puri it will certainly be unnecessary to surrender to the landlords so much as 45 per cent. of the recorded assets; and in the case of some estates in the Balasore district in which it was found that the landlords and tenants had combined to understate rents (whether after payment of *sulami* or otherwise), it has appeared to the Settlement Officer, to the Commissioner, and to me, that it is unnecessary at this settlement to increase the allowance of 35 or 40 per cent. made to the zamindar at the last settlement.

3. Connected with the matter stated in the last past paragraph is the question which was much discussed during my recent stay in Orissa, as to whether it is desirable that an increased percentage to the assets should be allowed to the zamindars and to the mukaddams and other sub-proprietors when there has been a very large increase of rents or assets since the last settlement, but when existing rents have been only very slightly increased in the present operations. In such cases the zamindars and mukaddams are sometimes threatened with a decrease of income so large that even a *rasadi* or progressive increase is an insufficient shield to prevent ruin or very serious embarrassment if the normal 55 per cent. of the assets is ultimately to be taken. Sometimes in such cases, before submitting assessment proposals to the Commissioner, the Settlement Officer and I have resorted to the device of undervaluing the land held in direct possession by the landlord; and this device occasionally meets the equities of the case. I do not think that serious objection need be taken to this course, though it has been stated that we thereby get a fictitious statement of assets. I have myself frequently impressed upon officers of the settlement staff the desirability of rightly valuing lands held in direct possession by landlords, so that the share of the assets left to them may be rightly known. Looking at the valuation made, however, in the cases under discussion, from the point of view of what the landlord can afford to pay, it need not, I think, be said that assets are being undervalued. It could even more rightly be said that the rents settled as payable by the *bazayafidars* are an undervaluation, as such rents are rarely more than half the rents settled as payable by ordinary tenants. The fact is that the "assets" of a settlement of the land revenue cannot represent a uniform valuation of the land, but must represent the aggregate of the sums which the occupants of the land can afford to pay. Useful as the valuation is, therefore, in helping the Settlement Officers to determine what the people should pay, it is only one factor in determination of "assets."

I have, however, to report that the device of undervaluation of the lands held in direct possession by the landlord is not always available of reduction of "assets." Sometimes the landlord has no such lands or only a few fields. In such cases when ultimate demand of the normal percentage of the assets, i.e., 55 per cent. (even though mitigated by progressive increases beginning with a much smaller percentage), would obviously cause great hardship to the zamindar, what is to be done? The Commissioner, Mr. Cooke, on consideration of some cases, suggested for discussion that a limit of diminution of a landlord's income by 25 per cent. should be prescribed. I would not agree, nor do I think that Mr. Cook would propose that such a limit should be absolutely laid down. A wealthy landlord might be able to suffer a greater contraction of income without serious inconvenience. Some estates in Orissa are owned by well-to-do non-resident Bengali zamindars to whom it is unnecessary to show any special tenderness. On the other hand, it is probably true that most of the Orissa zamindars are poor and have no savings. They live up to their present incomes; and it will be a hard matter for many of them to contract their expenditure in such manner as to be able to pay even a moderately increased revenue. During the discussions as to the principles on which Orissa should be settled, I have on occasions invited attention to the consideration that the zamindars should not be "exploited" for the benefit of the Government, and the raiyats only be protected. It is submitted that the zamindars also must be mercifully treated. Government has for 60 years slept on its right to take an increased share of the assets of the land; and it cannot now equitably taken in any estates so large a share of the assets as would ruin an ordinary landlord. By an ordinary landlord, I mean a landlord of ordinary prudence and style of living in Orissa. An improvident landlord, unbusinesslike and indebted, may be ruined even by a very moderate and reasonable addition to the burdence which he has to bear. The principle suggested by Mr. Cooke, whereby diminution of income is a matter to be looked to, appears to me to be more suitable and better grounded, so far as assessment of revenue is concerned, than the

rule which has been in force in Bombay (page 242 of Sir B. H. Baden-Powell's Land Systems), where by increase of the revenue of a taluka or group of villages is ordinarily limited to 33 per cent. and of a village to 66 per cent. If by assessment of increased cultivation, or by enhancement of rents unduly low, assets are much raised and the zamindar's income be increased, an increase of revenue exceeding 66 per cent, in a village or estate can often be regarded with equanimity.

Without, therefore, laying down a limit of 25 per cent. so far as regards diminution of a landlord's income, I would recommend that the principle be accepted that additional leniency of assessment is permissible, when exercise of such leniency appears to be called for in order to prevent excessive diminution of a landlord's income.

In further explanation of the principle suggested I would recommend for adoption in Orissa rules 205 (4) and 205 (7) of the Central Provinces' Settlement Code, which are reproduced below:—

"In cases where the revenue is largely enhanced a smaller share may be taken than where the increased is considerable.

"Leniency should be shown in the case malguzars who are poor or indebted when there is any probability of its assisting them to better their condition. So also in the case of mahals where the profits are divided amongst a large number of shareholders."

It has been urged by some of the officers of the Orissa settlement staff that it is objectionable to allow to Zamindars a larger share of the assets than the normal 55 per cent. because such a concession must create expectations and be cited as a precedent in future settlements. I would admit that it will always be better not to allow such exceptions to be formed, and that instead of conceding for the whole term of settlement an unusually high percentage of the assets, it will be better, when adequate concession can thereby be made, to fix progressive revenue. When, however, further concession is required to prevent hardship, it should, I submit, be given without reference to symmetry of assessment, and without any admission that the percentage conceded is to be stereotyped for the future. On the contrary, a departure from the normal percentage of assessment made in order to prevent hardship may expressly be declared to be given for the present settlement only, just as like concessions have been given to bazyaftidar tenants and others, with express reservation of the right to take a full assessment in the future.

Lest the Board should require re-assurance as to the probable result of the re-assessment of the land revenue of the temporarily-settled estates of Orissa, before sanctioning exercise of special leniency in the case of zamindars who are threatened with large decrease of income, I have to state that, so far as I can judge, (1) from the general figures compiled as to existing assets and settled assets and (2) from the assessment of land revenue in 71 estates situated in 9 parganas in Cuttack and Balasore, which I was able to pass on the Commissioner during my recent stay in Orissa, there is probability of a larger increase of revenue than the 50 per cent., or 6½ lakhs of rupees increase which has been heretofore estimated. The monthly progress returns of assessment of estates, so far as it has gone, will be found to point in the same direction.

4. The third matter which I wish to submit in this letter for consideration is the amount of labour which is imposed upon the confirming authorities in considering in detail the assessment statements and reports for each of the 6,183 temporarily-settled estates in Orissa. The rule under which assessments of estates are now being considered and sanctioned is to the effect that when the Commissioner, the Director and the Settlement Officer agree, the assessment is to be completed in anticipation of, but subject to, the Board's approval. When I left Orissa at the beginning of this month the Commissioner accepted a proposal made by me, subject to the approval of the Board, that the estate assessment reports should be submitted to him directly by the Settlement Officer. This proposal was made by me in order to obviate delay in disposal of these reports. Mr Maddox and I have considered that it is desirable to push on the assessment of as many estates as possible before the middle of October.

It will be obvious from the assessment papers which have been submitted to the Board that detailed consideration by the confirming authorities of the assessment report and statements for each estate is a work of great labour. I have found that occasionally the consideration of the assessment of a single estate has involved a day's work in discussion, explanation, calculation of percentages, &c. While I was in close personal communication with Mr. Maddox at Cuttack, much labour and delay were obviated. If, however, the assessment papers for each estate have to be transmitted to me and to be considered by me in detail, much delay will be caused in the assessment work, especially at times when the Director is on tour. Supposing that a confirming authority can dispose of estate assessment reports at the rate of 20 a day (I do not think that I could travel over paper at a greater rate, and certainly the confirming authority could not check calculations at a greater rate), the consideration of the estate papers in detail will occupy a confirming authority for 300 days.

It seems certain that the Commissioner cannot give so much time to this work without sacrifice of his other work. The Director of Land Records cannot examine and express an opinion on the report for each estate without sacrifice of other work and especially of his touring, which takes him to all parts of these Provinces. On the whole I would wish; now that principles have been thoroughly discussed and now that a start has been made in the assessment work, to support the proposal made by Mr. Maddox and submitted by me, (but-

without recommendation) to the Board in April last, to the effect that the Settlement Officer's assessment of estates paying revenue not exceeding Rs. 100 should not ordinarily require special confirmation, but should be subject to revision on appeal to the Commissioner or in exercise of the general powers of supervision of the higher Revenue authorities. Variation of assessment below 45 per cent. of the assets or above 60 per cent., as suggested in paragraph 2 of this letter, may also be made a reason for requiring the special confirmation of the Commissioner. At present about 4,400 of the 6,188 temporarily-settled estates in Orissa pay less than Rs. 100 revenue. The number of estates paying over Rs. 100 will of course be increased by the new settlement ; but substantial relief will still be given to confirming authorities if the assessment papers for estates paying less than Rs. 100 have not to be submitted to them, and if their supervision is exercised only on appeal and in examination of the monthly lists of estates assessed.

No. 19.

No. 3578, dated Calcutta, the 29th November 1897.

From—M. FINUCANE, ESQ., Secretary to the Government of Bengal, Revenue Department,

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

I AM directed to acknowledge the receipt of your letter No. 1109-A., dated the 18th October, 1897, with enclosures, in which the Board recommend the following three proposals of the Director of Land Records in connection with the settlement of land revenue in Orissa :—

- (1) That the Settlement Officer of Orissa should be allowed a discretion to take from 55 to 45 per cent. of the assets without being required to submit a special report to the Board, and that a special report to them may be declared to be necessary, (a) whenever the proposed revenue falls below 45 per cent. of the assets, and (b) whenever it exceeds 60 per cent. of the assets, unless (in the latter case) a larger percentage than 60 per cent. was taken for Government at the last settlement.
- (2) To prevent hardship to zamindars from the application of the normal percentage of the assets in cases where there has been a very large increase of rents or assets since the last settlement, but where existing rents have been only very slightly increased in the present operations, and where even a *rasadi* or progressive increase is insufficient to save them from ruin or very serious embarrassment, Mr. Macpherson recommends that the principle be accepted that additional leniency of assessment is permissible, in order to prevent the excessive diminution of a landlord's income. In further explanation of this principle, he suggests, for adoption in Orissa, Rules 205 (4) and 205 (7) of the Central Provinces Settlement Code, which are reproduced below :—

"In cases where the revenue is largely enhanced, a smaller share may be taken than where the increase is considerable.

"Leniency should be shown in the case of malguzars who are poor or indebted when there is any probability of its assisting them to better their condition ; so also in the case of mahals where the profits are divided amongst a large number of shareholders".

Mr. Macpherson also recommends that any departure from the normal percentage of assessment made in order to prevent hardship may expressly be declared to have been made for the present settlement only, with express reservation of the right to take a full assessment in the future.

- (3) That the Settlement Officer's assessment of estates paying revenue not exceeding Rs. 100 should not ordinarily require special confirmation, but should be subject to revision on appeal to the Commissioner, or in exercise of the general powers of supervision of the higher revenue authorities, and that a variation of assessment below 45 per cent. of the assets or above 60 per cent. may also be made a reason for requiring the special confirmation of the Commissioner.

2. In reply, I am, with regard to point (1) above, to refer the Board to the rules regulating the pitch of the present assessment, formulated in clauses (2) to (7) of paragraph 19 of the Government of India's letter No. ²³⁹⁷₁₉₂₋₂ dated 13th October, 1897, a copy of which was forwarded to the Board with my letter No. 969-T.R., dated 6th November, 1897. As to point (2), I am to invite a reference to paragraph 18 of the Government of India's letter of 13th October, 1867, form which it will be seen that the Government of India agree to the principle that the effect of the enhanced demand on the zamindar's net income should be considered, and that they suggest that whenever it is proposed to reduce the Government demand below the normal percentage of the assets only or mainly on the ground of decrease in the zamindar's income, it should be considered whether the relief or a portion of it should be temporary and limited to the first five or ten years.

3. Referring to point (3) above, I am to say that the limits of variation of assessment should conform to the rule in clause (2) of paragraph 19 of the Government of India's letter dated 13th October, 1897, which provides that Government will ordinarily be content

with from 50 to 55 per cent. that whenever it is proposed to take below 50 or above 55 per cent., the sanction of the Board must be obtained, and that within those limits the Settlement Officer will use his discretion with reference to the circumstances of each case. The Lieutenant-Governor, however, has no objection to Mr. Macpherson's proposal that the Settlement Officer's assessment of estates paying revenue not exceeding Rs. 100 should not ordinarily require special confirmation, except in the cases indicated by the Government of India (i.e. where he proposes to take below 50 or 55 per cent. of the assets). As the Board remark, the laws in force for the settlement of land revenue do not provide for any appeal to higher authority in cases of settlement of Government revenue, and such cases are governed by Rule 8, page 102 of the Survey and Settlement Manual (1895), and by Rule 1 page 125 of the Board's Rules (1896).

No. 20.

No. 1057A., dated Calcutta, the 22nd September, 1897.

From—E. W. COLLIN, ESQ., Offg. Secretary to the Board of Revenue, L.P.,

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

In continuation of the Board's endorsement No. 825A, dated the 26th July 1897,

THE HON'BLE G. TOYNBEE.

and its enclosures, I am directed to submit herewith, for the approval of Government, three forms of *kabuliyat* marked A, B, C, (as finally amended by Mr. Toynbee after personal discussion with Mr. W. C. Macpherson), to be used in the present settlement of the temporarily settled estates of Orissa, instead of the form prescribed

No. 39—O. T. S., dated the 20th July, 1897, with enclosure.

No. 2205S., dated the 6th September, 1897.

in Appendix O, page civ of the Survey and Settlement Manual 1895. Copies of the communications on the subject from Mr. Macpherson, noted on the margin, are also submitted

2. It will be seen that the chief importance of the correspondence centres on the 5th and 7th clauses, relating respectively to embankments and mineral rights.

3. As regards clause 5, it was decided in Government Order No. 104 L R., dated the 10th January, 1894, that the right of Government to abandon any embankment without giving compensation should be clearly stated in the settlement proceedings, and that it was not necessary to make a special examination of the old papers to ascertain what the obligations of Government were in this respect under the last settlement.

4. In a later Government order (No. 3486, dated the 14th July, 1894) it was ordered that the Chief Engineer's classification of embankments in Orissa should be recorded in the settlement records and in the topographical maps which the Survey Department would prepare. These orders were communicated to the Director, and it is presumed that all that is now required in the settlement *kabuliyat* is a general recognition of the right of Government to abandon embankments without giving compensation.

5. There are, however, no Schedule D embankments in Orissa, where Act XXXII of 1855, and Sections 4, 5, 6, 25, 34, and 76 of Act II (B.C.) of 1882, are in force. Sections 38 and 43 of the Embankment Act. II (B.C.) of 1882, are not in force in Orissa, and thus the question of compensation does not arise.

6. The question of abatement of revenue on account of the abandonment of embankments rests, however, on a different footing. The Settlement Officer will know, from the papers forwarded to the Director of Land Records, what embankments it has already been decided to abandon, what are likely to be abandoned in future, and what are likely to be retained; but he cannot anticipate the results on cultivation of such abandonments, and must, in making his assessments, deal only with existing facts and conditions and impose the full assessment. With regard, however, to readjustments of rents and revenue depending on future embankment and flood contingencies, the Board would strongly urge on Government that it is both just and equitable to adopt the course indicated in paragraph 3 of the letter of the Government of India No. 1133, dated 25th July 1856, to the Government of Bengal, where the following passage occurs:—

"In the case, however, of a zamindar paying revenue direct to the Government, whose estate lies wholly on the right bank of the river (Damodar), and is so situated as to become permanently injured by the abandonment of these embankments, His Lordship in Council would be disposed to admit that if the injury were such as to reduce the gross rental of the estate below what it may be assumed to have been at the time of settlement, that is to say, about five-fourths of the *sadar jama*, the settlement might on application be cancelled, and the estate resettled on the basis of existing assets."

7. As to clause 7 of the *kabuliyat* regarding minerals, it will be observed that the Commissioner objects that the clause is opposed to the practice of the country by which zamindars at present enjoy the full rights of proprietors in all minerals on their estates. The Board, however, think that the question is not open to discussion. In Government Order No. 561 T.R., dated the 21st September 1895, it was distinctly laid down that in all temporarily settled estates the right of the State to all minerals is to be presumed in the absence of judicial precedent or proof of judicial usage; and that the assertion and reservation of such right must be made in all future settlements. The clause should, therefore, stand as it is. The right of proprietors to laterite and limestone, which are not, perhaps, properly minerals, and which are not treated as such in the Rules for leasing Waste Lands, has been reserved to them.

8. With regard to clause 9 of *kabuliyat*, the Board agree with Mr. Macpherson that it should stand. If any settlement is not sanctioned by the Board, or by Government, the zamindar will have the option of refusing to take settlement, at the revised assessment, and will be entitled to *malikana*.

A.

PROPOSED FORM OF KABULIYAT FOR PROPRIETOR WHERE THERE IS NO PROPRIETARY
TENURE-HOLDER.

I take the proprietary settlement of estate , tauzi No. , district
 , for years, from to
 , at an annual net revenue of rupees , subject to the following
conditions :—

1st.—I shall be at liberty to sell, alienate, or otherwise transfer, the whole, or any share of the said estate subject to the terms of this settlement ; but I shall remain liable for the revenue assessed thereon unless and until the transfer is registered under the provisions of Act VII (B.C.) of 1876. But, notwithstanding such transfer, so long as my name stands recorded in the Collector's registers, maintained under the provisions of the said Act VII (B.C.) of 1876, or of any other similar law for the time being in force, with respect to any share or interest in the estate, I shall continue to be jointly and severally liable with other sharers, if any, for the whole revenue of the estate.

2nd.—I will pay the aforesaid amount of Government revenue, *kist* by *kist*, according to the *kistbandi* noted at the foot of this engagement.

I hereby admit that I have no right or claim to any abatement of revenue on the ground of inundation, drought, or any other calamities of season.

3rd.—I hereby bind myself to respect the rights of all tenureholders, under-tenureholders, raiyats, under-raiyats and other tenants as recorded in the settlement papers, and not to collect from them any higher rents than those recorded in the present settlement proceedings otherwise than after legal enhancement.

4th.—On the expiry of the aforesaid period of settlement, I, or my legal representatives shall have the right to a renewal of the settlement on the revenue that may be then fixed, and if we do not take the settlement on the revenue that may be then fixed, we shall be entitled to receive *milikana* at the usual rates.

5th.—I recognise and admit that Government has the right to construct, maintain, or abandon any public embankments or drainage work upon my estate or on neighbouring land, and that payment of the land revenue of my estate is not to be dependent upon such maintenance, or to be affected by such construction or abandonment.

6th.—If any waste lands in my estate be brought under cultivation, my right to receive the rents derivable therefrom without increase of revenue will continue during the currency of this settlement.

I hereby bind myself to preserve as grazing grounds, cremation grounds, and reserved tanks the plots specified in the schedule hereunto annexed, and not to allow any person to cultivate such plots or any portion thereof ; and I will not collect any rent on account thereof, so long as this lease continues in force. I also bind myself not to collect any money as grazing charge in respect of any of the aforesaid plots, and to take action in the courts to eject trespassers from the plots hereby reserved, if the Collector require me to do so.

7th.—I admit that Government has the right to all minerals in my estate, excluding laterite and limestone, and that, in case minerals are found, Government is entitled to them and to right-of-way, and all other reasonable facilities for working and carrying away such minerals.

8th.—I hereby engage to file, in such public office as may be prescribed, any measurement collection or other zamindari papers that may be from time to time called for from me by the Collector, or by any officer duly empowered under the rules framed by the Board of Revenue for the maintenance and correction of survey and settlement records, and to obey all the instructions contained in these rules without any objection so long as this lease continues in force.

9th.—This settlement has been made with me in anticipation of, and subject to, the sanction of the superior Revenue authorities, whose orders, if any, will be carried out by me with effect from the commencement of this lease. The settlement will not be valid unless it is sanctioned by such authorities or if it is set aside by them.

10th.—Neither I nor my heirs or representatives shall be at liberty to raise any objection to the remeasurement of my estate, or to the preparation of a record and settlement of rents and rights, under any orders of Government which may be passed in view of a resettlement of the land revenue, or otherwise, or to a reassessment of the land revenue with effect from the expiry of the present settlement.

11th.—On breach of any of the above conditions, or on failure to perform any of the duties imposed upon me by the above ten clauses, I hereby acknowledge on behalf of myself, my heirs and representatives that, in addition to any other penalties to which I may be liable, the Collector may, with the sanction of the Board of Revenue, take my estate under *khas* management and pay me *malikana* as provided in section III, Regulation VII of 1822.

Kistbandi.

Kistbandi.	Total amount of revenue.	Rs. A. P.	Kists.	Amount.	Month in which the kist falls due.
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Schedule of plots reserved under clause 6.

Number of each plot.	For what purpose reserved.	Area.	Remarks as to any special conditions, &c.
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B

PROPOSED FORM OF KABULIVAT FOR PROPRIETOR WHERE THE WHOLE, OR A PORTION, OF THE ASSETS IS COLLECTED BY A PROPRIETARY TENURE-HOLDER.

I take the proprietary settlement of estate , tauzi No. , district
 , for years, from to
 , at an annual net revenue of rupees , subject to the following conditions:—

1st. I shall be at liberty to sell, alienate, or otherwise transfer, the whole, or any share of the said estate subject to the terms of this settlement; but I shall remain liable for the revenue assessed thereon unless and until the transfer is registered under the provisions of Act VII (B.C.) of 1876. But, notwithstanding such transfer, so long as my name atands recorded in the Collector's registers maintained under the provisions of the said Act VII (B.C.) of 1876, or of any other similar law for the time being in force, with respect to any share or interest in the estate, I shall continue to be jointly and severally liable with other sharers, if any, for the whole revenue of the estate.

2nd.—I will pay the aforesaid amount of Government revenue, *kist* by *kist*, according to the *kistbandi* noted at the foot of this engagement.

I hereby admit that I have no right or claim to any abatement of revenue on the ground of inundation, drought, or any other calamities of season.

3rd.—I hereby bind myself to respect the rights of all tenure-holders, under-tenure-holders, raiyats, under-raiyats and other tenants as recorded in the settlement papers, and not to collect from them any higher rents than those recorded in the present settlement proceedings, otherwise than after legal enhancement.

I will collect the amounts due from proprietary tenure-holders as recorded in the settlement papers and will respect and observe all the customary rights and special incidents of their tenures.

I will pay the whole revenue of the estate whether I collect the amounts payable by the proprietary tenure-holders or not.

4th. — On the expiry of the aforesid period of settlement, I or my legal representatives shall have the right to a renewal of the settlement on the revenue that may be then fixed; and if we do not take the settlement on the revenue that may be then fixed, we shall be entitled to receive *malikana* at the usual rates.

5th.—I recognise and admit that Government has the right to construct, maintain, or abandon any public embankments or drainage works upon my estate or on neighbouring land, and that payment of the land revenue of my estate is not to be dependent upon such maintenance or to be affected by such construction or abandonment,

6th.—If any waste lands in the *hustabud* portion of the estate be brought under cultivation, my right to receive the rents derivable therefrom without any increase of revenue will continue during the currency of this settlement.

I hereby bind myself to preserve as grazing grounds, cremation grounds, and reserved tanks the plots specified in the schedule hereunto annexed, and not to allow any person to cultivate such plots or any portion thereof; and I will not collect any rent on account thereof, so long as this lease continues in force. I also bind myself not to collect any money as grazing charge in respect of any of the aforesaid plots, and to take action in the courts, to eject trespassers from the plots hereby reserved, if the Collector require me to do so.

7th.—I admit that Government has the right to all minerals in my estate excluding laterite and limestone, and that, in case minerals are found, Government is entitled to them and to right-of-way, and all other reasonable facilities for working and carrying away such minerals.

8th.—I hereby engage to file, in such public office as may be prescribed, any measurement, Collection or other zamindari papers that may be from time to time called for from me by the Collector or by any officer duly empowered under the rules framed by the Board of

Revenue for the maintenance and correction of survey and settlement records, and to obey all the instructions contained in these rules without any objection so long as this lease continues in force.

9th.—This settlement has been made with me in anticipation of, and subject to, the sanction of the superior Revenue authorities, whose orders, if any, will be carried out by me with effect from the commencement of this lease. The settlement will not be valid unless it is sanctioned by such authorities or if it is set aside by them.

10th.—Neither I nor my heirs or representatives shall be at liberty to raise any objection to the remeasurement of any estate, or to the preparation of a record and settlement of rents and rights, under any orders of Government which may be passed in view of a resettlement of the land revenue, or otherwise, or to a reassessment of the land revenue, with effect from the expiry of the present settlement.

11th.—On breach of any of the above conditions, or on failure to perform any of the duties imposed upon me by the above ten clauses, I hereby acknowledge on behalf of myself, my heirs and representatives that, in addition to any other penalties to which I may be liable, the Collector may, with the sanction of the Board of Revenue, take my estate under *khas* management and pay me *malikana*, as provided in section III, Regulation VII of 1822.

Kistbandi.

Kistbandi.	Total amount of revenue.	Rs. A. P.	Kists.	Amount.	Month in which the kist falls due.
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Schedule of plots reserved under clause 6.

Number of each plot.	For what purpose reserved.	Area.	Remarks as to any special condition, &c.
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C.

PROPOSED FORM OF KABULIYAT FOR PROPRIETARY TENURE-HOLDERS.

(*viz.* *Mukaddams*, hereditary *sarbarakars*, *parsethis* and *padhans* and the like.)

1st.—I hereby agree to pay from (date) to (date) to the recorded proprietor or proprietors of estate tauzi No. district, the following sums, kist by kist on the following dates :—

Kist.	Amount.	Month in which the kist falls due.	Latest day of payment.	Remarks.
1	2	3	3	5

N. B.—The date in column 4 shall be not less than 15 days before the end of the month specified in the last column of the kistbandi statement appended to the *samindar's* *kabuliyat*.

2nd.—I admit that, with the permission of the Government, I am now permitted to engage and I now do engage with the abovementioned proprietor as a proprietary tenure-holder in mauza , district area. Total mufassal jama.

3rd.—I shall be at liberty to enjoy the customary rights and privileges of a proprietary tenure-holder from (date) to (date)

On expiry of this term I or my legal representatives shall have the right to re-engage with the recorded proprietor to pay the sums then fixed by the orders of Government, and the same rights and privileges of a proprietary tenure-holders shall then be continued to me or to my legal representatives.

4th.—On the expiry of the aforesaid period of settlement, I or my legal representative, shall have the right to a renewal of the settlement on the revenue that may be then fixed ; and if we do not take the settlement on the revenue that may be then fixed, shall be entitled to receive *malikana* at the usual rates.

5th.—I recognize and admit that Government has the right to construct, maintain, or abandon any public embankments or drainage work in the area above specified in clause 2 or on neighbouring land, and that payment of the sum specified above in clause 1 is not to be dependent upon such maintenance, or to be affected by such construction or abandonment.

6th—If any waste lands in the areas specified above in clause 2 be brought under cultivation my right to receive the rents derivable therefrom without any increase of the sum specified above in clause 1 will continue during the currency of this settlement.

I hereby bind myself to preserve as grazing grounds, cremation grounds, and reserved tanks the plots specified in the schedule hereunto annexed, and not to allow any person to cultivate such plots or any portion thereof; and I will not collect any rent on account thereof, so long as this lease continues in force. I also bind myself not to collect any money as grazing charge in respect of any of the aforesaid plots, and to take action in the courts to eject trespassers from the plots hereby reserved, if the Collector require me to do so.

7th—I admit that Government has the right to all minerals in my proprietary tenure excluding laterite and limestone, and that in case minerals are found, Government is entitled to them and to right-of-way, and all other reasonable facilities for working and carrying away such minerals.

8th—I hereby engage to file, in such public office as may be prescribed, any measurement collection or other papers that may be from time to time called for from me by the Collector or by any officer duly empowered under the rules framed by the Board of Revenue for the maintenance and correction of survey and settlement records, and to obey all the instructions contained in these rules without any objection so long as this lease continues in force.

9th—This engagement has been made with me in anticipation of, and subject to, the sanction of the superior Revenue authorities, whose orders, if any, will be carried out by me with effect from the commencement of this lease. The engagement will not be valid unless it is sanctioned by such authorities or if it is set aside by them.

10th—Neither I nor my heirs or representatives shall be at liberty to raise any objection to the remeasurement of the area specified above in clause 2, or to the preparation of a record and settlement of rents and rights, under any orders of Government which may be passed in view of a resettlement of the land revenue, or otherwise, or to a reassessment of the land revenue, with effect from the expiry of the present settlement.

11th—In default of fulfilment of any of the conditions specified above, the recorded proprietor may apply to the Collector, and Collector may thereupon take the lands specified above under direct management, and I and my heirs shall have no claim to receive any allowances unless my right to receive the same has been recognised by Government in a former settlement;

Or, the Collector may, of his own motion, take such action as above specified.

12th—In default of due payment of the sum specified in clause 1 above, the recorded proprietor shall have right to recover such sum by suit according to the law for the time being in force.

Schedule of plots reserved under clause 6.

Number of each plot.	For what purpose reserved.	Area.	Remarks as to any special conditions, &c.

No. 21.

No. 3403, dated Calcutta, the 17th November 1897,

From—M. FINUCANE, Esq., Secretary to the Government of Bengal, Revenue Department,

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

I am directed to acknowledge the receipt of your letter No. 1057 A., dated the 2nd September 1897, submitting for the approval of Government, three forms of *kabuliyat* marked A, B and C (as finally amended by the Member in charge, the Hon'ble Mr. G. Toynbee, after personal discussion with Mr. W. C. Macpherson, the Director of the Department of Land Records and Agriculture), to be used in the present settlement of the temporarily-settled estates of Orissa instead of the form prescribed in Appendix O, (page civ) of the Survey and Settlement Manual, 1895. In reply, I am to communicate the following orders and observations of the Lieutenant-Governor.

2. As remarked by the Board, the most important clauses of the draft *kabuliyats* are the 5th and 7th, which relate respectively to embankments and to mineral rights. Clause 5 lays down that Government is to have "the right to construct, maintain, or abandon any public embankments, or drainage works" upon the estate on neighbouring land, and that "the payment of the land revenue" is not to be affected by such construction or abandonment. The Board urge that it is both fair and equitable to adopt the course indicated in paragraph 3 of the Government of India's letter No. 1143, dated the 25th July 1856, namely, that where the estate of a zamindar, paying revenue direct to Government, is so situated as to be permanently

injured by the abandonment of an embankment, and where the injury is such as to reduce the gross rental of the estate below what it may be assumed to have been at the time of settlement, the settlement might, on application, be cancelled, and the estate be resettled on the basis of the existing (reduced) assets. The Director of the Department of Land Records and Agriculture does not agree in this recommendation of the Board. In the orders of Government quoted in the margin, it was directed that a clause should be inserted in the *kabuliyats* to the effect that Government

(1) Government Order No 1041, R., dated the 10th January 1894

(2) Government Order No. 3436L, R., dated the 14th July 1894

reserved the liberty to abandon any embankments without giving compensation. The Lieutenant-Governor understands that the existing embankments are classified in the village records and in the estate assessment records, as in Mr Odling's Note of 2nd July 1894, and that the zamindars have, therefore, the opportunity of learning what embankments it is intended to abandon. That being so, there appears to His Honour to be nothing unreasonable in the clause under notice. If the zamindars are unwilling to engage for the revenue which it is proposed to assess, knowing that certain embankments are to be abandoned, and that others may be abandoned, they are at liberty to refuse settlement, and their objections can be considered on their merits in each individual case, or the estate may be managed *khas* or let out in farm. If on the contrary, they engage for the payment of revenue with the full knowledge of the facts that the embankments will be abandoned, they will have subsequently no cause for complaint. It will be always open to the Executive Officers of Government to give compensation for any injury arising from the abandonment of an embankment, where it appears to be equitable to do so, and they may be trusted to see that justice is done when any substantial loss is caused by the abandonment of embankments; but to give zamindars the power to claim compensation as of right would, in the Lieutenant-Governor's opinion, only cause unnecessary complications, and it would danger the realization of the revenue by encouraging unfounded claims and objections. The case referred to by the Board does not exactly correspond with that of Orissa, for the Damodar embankment was a Schedule D embankment, which Government was bound to maintain, whereas those in Orissa are not embankments of that class, and Government is not legally bound to maintain them.

3. As to the construction of embankments without payment of compensation for the damage that may be done by such construction, it has been ascertained from the Director of Land Records that there is no authority for the insertion of the word "*construct*" in clause 5. It would be unjust to laid down that Government is to be entitled to construct any new embankment which may be injurious to an estate, without paying compensation for such injury. The law gives sufficient power for the construction of embankments, dykes, etc., and there does not appear to the Lieutenant-Governor to be any necessity to refer to this matter in the *kabuliyats*.

4. With regard to clause 7 regarding minerals, the Commissioner of the Orissa Division says that the zamindars at present enjoy the full rights of proprietors in all minerals on their estates, and, therefore, that this clause should be omitted. The Director of Land Records has, however, reported that the only things in the nature of minerals, over which the zamindars exercise "full rights," are limestone and laterite, and their rights over these are reserved by the *kabuliyats*. The question of the right of the State to minerals, in permanently and temporarily-settled estates has been settled by the Government of India, and the Lieutenant-Governor is bound by that decision. His Honour agrees with the Board that clause 7 should stand as it is.

5. With the above remarks and the modification described in clause 5, the Lieutenant-Governor accepts the three forms of *kabuliyat* submitted by the Board, and desires that they may be adopted, with the commission of the works "*construct*" and "*construction*" from clause 5.

No.22.

No. 1040, dated Cuttack, the 16th May 1899.

From—S. L. MADDOX Esq., Settlement Officer, Orissa Division,

To—Director of the Department of Land Records and Agriculture, Bengal.

With reference to your No. 224-S of 6th February 1899, I have the honour to submit a draft Bill, together with draft Rules for the maintenance of the land records in Orissa and a revised statement of cost.

In accordance with the directions contained in paragraphs 2 and 3 of your letter, the Bill and rules have been drafted by Mr. Webster, and have been subsequently modified and altered in accordance with the views expressed by you during your visit to Orissa last month.

2. From paragraph 4 of your letter, I understand that the question of the maintenance of records in Orissa, as well as the legislation required for that purpose, and the imposition of a cess for its cost, is still open to discussion. I submit, therefore, my views,

3. The objects to be attained by a maintenance of records are numerous;—

- (1) For the benefit of raiyats—
 - (a) by record of transfers;
 - (b) by protection from illegal enhancements and other kinds of tyranny.
- (2) For the benefit of zamindars—
 - (a) by maintenance of their rent-rolls;
 - (b) by facilitating suits for recovery of rent.
- (3) For the benefit of Government—
 - (a) by cheapening the proceedings for resettlement of land revenue;
 - (b) by providing statistics and a local agency in case of natural calamities, etc.

FOR THE BENEFIT OF RAIYATS.

4. (a) *Record of transfer.*—At present in Orissa according to custom *pahi* raiyats and even *thani* raiyats may not transfer their holdings or portions of their holdings without the consent of the zamindar. In the Khurda Government Estate, it is true, transfers are permitted, and now that the Tenancy Act has been partly introduced, a great many transfers will take place in other parts of Orissa. As long, however, as zamindars have the customary right of objecting to transfers, it is doubtful whether Government has the right to provide facilities for their registration without the consent of zamindars. At any rate, the maintenance of records scheme would be unpopular on this account with zamindars. On the other hand, I think of all arguments in favour of the scheme free record of transfer by raiyats of the whole of portions of their holdings is the greatest.

(b) *Protection of raiyats.*—It is open to doubt whether the raiyat in Orissa requires further protection than is given him by the record-of-rights now made. Their position has been so much improved by the record-of-rights that I propose to record a few facts which have come within my experience. It will be remembered that at the last settlement in Orissa no separate record was made of the rights of each *pahi* raiyat. The *pahi* was recorded in a lump as "*zime zamindar*." The result of the omission to record their rights separately was that *pahi* raiyats remained until quite recently tenants-at-will. A very few *pahi* raiyats did receive *pattas* contrary to orders (see my No. 2776 of 31st December 1897). I use the words, "until quite recently" because, notwithstanding section 6, Act X of 1859, except in the case of *pahi* raiyats, who lived in the villages where they cultivated, the notion of occupancy did not generally attach to *pahi* holdings (whether rent was paid to a zamindar or to a tenure-holder) until that status was actually recorded in the settlement papers under the *khanapuri* rules.

It is to be remembered also that Tenancy Act is of comparatively recent date, and the introduction of certain sections into Orissa still more recent, i. e., after the beginning of the settlement proceedings. As regards tenants who did receive *pattas* at the last settlement, *thani* raiyats and *bazyattidars*, they have clung to their lands in a remarkable way and have held rents unaltered for nearly 60 years. I do not wish to imply that nearly all *thani* and *bazyatti* holdings have survived. You are well aware that in many cases *thani* lands were over-assessed, and raiyats had to give them up, but often re-acquired them as *pahi* on lower rents. The Orissa famine too had precisely the same effect as that of over-assessment.

Again, the most serious difficulties which we have had to contend with in the course of our work were in connection with claims of zamindars of *nij-chas*. In the absence of any trustworthy record, it was often impossible to decide these claims with any degree of certainty. As I have already said, *pahi* raiyats were, before our village-to-village *khanapuri*, regarded as tenants-at-will. Moreover, lands for which produce rent was paid and any new cultivation for which hitherto no cash rent had ever been paid, were regarded by custom as zamindar's *nij-chas*. In the face of these facts, the officers engaged on *khanapuri* solved the difficulty by ascertaining whether the raiyats who claimed such lands cultivated other lands in the village for more than 12 years, and in that case recorded them as settled raiyats in respect of the whole.

The above, I submit, shows the advantages gained by a record of-rights, but is not specially an argument for the maintenance of a record recently made in view of the provisions of section 113, Bengal Tenancy Act (non-occupancy raiyats are few and unimportant), and the fact that *bazyattidars* and *thani* raiyats have their rents fixed for the term of settlement. It is my belief, and I know it was shared by Mr. Cornish (for many years Collector of Balasore), that nearly all the troubles between landlords and tenants in Orissa arose in quite recent years and their origin was the desire to secure advantage at the time of settlement. This again may be an argument in favour of maintenance of records, but it is more an argument in favour of periodical revision. After 15 years only *pahi* raiyats' rents will be liable to enhancement, and rents will have to be fixed for new cultivation held by all raiyats. In so short an interval the extension of cultivation cannot be very large i.e., whereas at this settlement we have had to make a record for *pahi* tenants in the areas cultivated by them at the last settlement, as well as in the lands newly cultivated during the last 40 years, in 15 years from now the newly cultivated area will be proportionately very much smaller, and the addition to the record comparatively trifling.

I have been informed by Magistrates in Orissa that the settlement produced litigation, especially small paddy-cutting cases. I think this is certainly an argument against a yearly maintenance of records, because the cases have generally been brought, as I am informed, to establish possession before the Assistant Settlement Officers. On the other hand, I think this may be an argument in favour of periodical revision, i.e., it is not for the good of the raiyats that they should harass themselves or be harassed by settlement proceedings every year, but it is a matter for consideration whether or not in the middle of the term of this settlement it is for the benefit of the raiyats to adjust *pahi* rents and bring upon the record new cultivation. To my mind, however, the zamindars benefit more than the raiyats.

From the Government point of view such a procedure is very unprofitable, because the zamindars may sue in the courts at their own expense for enhancement of rents, and the imposition of new rents for new cultivation will not give any increase of revenue.

To sum up, I think the raiyats have reaped an enormous advantage, far more than they expected, at this settlement. I consider that a case may have been made out rather for periodical revision after 15 years than for yearly revision and, at the time of periodical revision, I would make landlords bear the cost of settlement of rents as the State derives no benefit.

In my opinion, considering the large areas held at rents fixed for the term of settlement, the safeguards provided against undue enhancements in cases where rents have been fixed under Chapter X, and the advantages gained by the tenants in having a complete record of their rights, a yearly maintenance of records is not necessary in Orissa on the ground of protection to the raiyats.

FOR THE BENEFIT OF THE ZAMINDARS.

5. (a) Maintenance of the rent-roll.

(b) Facility for bringing suits.

The two points are closely bound up.

With a few conspicuous exception, and I regret to say they are Bengalis not Uriyas, the zamindars in Orissa have no notion of maintaining their rent-rolls. I cannot now say for certain the exact proportion, but a very large proportion of the increase derived from the enhancement of rents during the present proceedings in Orissa has been due to excess area. Innumerable mutations and subdivisions of holdings have been recorded by the Settlement Department, and disputes as to existing rents have been the rule rather than the exception. It is the policy of the zamindar not to allow the raiyat to know the demand of rent, *pattas* being only given to favoured individuals. Receipts are given on palm leaf for certain sums at intervals during the year, and at the end of the year, or often every three or five years, a palm leaf *bisodhan* or quittance is made over to the raiyat, but the amount of the payment for quittance is never specified.

From my own experience as an Assistant Settlement Officer in charge of an attestation camp, I am able to say that it is impossible to discover from palm leaf receipts the actual amount of rent paid by a raiyat for a given year. The difficulties in the way of getting landlords to produce their *jamabandi* papers are as great in Orissa as elsewhere, and I do not remember to have ever seen original *jama-wasil-baki* papers. Collection of rents by kists at stated intervals is practically known, and counterfoil receipts are given, so far as my experience serves, only by a few Bengali zamindars and by the Collector in the cases of Court of Wards' estates and khas mahals.

Thus I do not think that without a maintenance of records by Government the majority of zamindars would maintain their rent-roll correctly. It would not be of any great advantage for them to do so.

They start the new settlement with papers sufficient to enable them to collect rents for 15 years and, as I have stated in a previous paragraph, the rents will vary little for that period, a large proportion being either fixed under section 113, Bengal Tenancy Act, or for the term of settlement. In addition to this fact, in Orissa the zamindars need not recognise transfers by raiyats made without their consent. Thus it seems that a yearly maintenance of records is not necessary for the zamindars, and that a revision of the record in 15 years' time will give them materials for recovery by suit. Such a revision is almost entirely for the benefit of the zamindars, i.e., their revenue is fixed for 30 years, and any increase of rents by extension of cultivation or by enhancement will go into their own pockets. Thus if a periodical revision is to be made the zamindars should pay for the whole cost of settlements of rent.

FOR THE BENEFIT OF GOVERNMENT.

6. (a) I take first the the case of the supply of statistics and the benefit to the administration by the presence of a trained local agency.

It appears to me that in case of famine, &c., the statistics provided by the present proceedings are quite sufficient (provided they are supplemented by the district census reports for 1901, 1911 and 1921) to give the Collector all the material which he requires. The Collector will receive complete records showing field-to-field maps, and the number of houses in each village; he will have village records arranged geographically by thanas, and statistics showing the areas for each village under each crop, with figures for irrigated areas, &c. He

will receive figures for each estate showing the number, area and rent of each class in each portion of village belonging to each estate. He will also receive very elaborate reports (the general or block reports) written as a rule for each pargana as well as separate reports for every estate in his roll. These reports and (I hope) the final report of the Province should enable him to direct his attention to the places where scarcity will occur and will give him information as to the causes. He has already in 1896 collected a mass of information regarding food-stocks, and he was able to do this without any other local agency save the police and the chakla kanungos. The introduction of the railway its connection on the south with Madras and on the north with Bengal, as well as the projects for the extension with the Central Provinces on the west, and the situation of the Province on the sea-coast led me to suppose that a supply of food can be poured into Orissa without delay (if it is available elsewhere). Again for census and police administration the thanawar and geographical arrangements of records are ready to his hand.

It does not appear to me that for the above purposes—and they are the most important occasions which are likely to arise—any new set of statistics is required. The local conditions will alter of course in 30 years, but generally the information will apply and, in an emergency, special local enquiries will be necessary, whether the records are maintained yearly or not. As regards the decided advantage of a trained local agency, it is to be remembered that the Collectors in Orissa have already the chakla kanungos, and, as Mr Webster points out, “by a moderate increase in the number of kanungos and by arrangements with the Public Works (Irrigation) Department, the Collector of the district would easily provide himself with information”.

There are other objections in regard to the local agency—

(1) It would not be complete for the whole Province, as the permanently-settled areas would not be included in the scheme.

(2) As pointed out in paragraph 8 of your letter, the patwari in Orissa is not part and parcel of the village economy. The idea of “a public servant resident in a village or circle of moderate size, and entrusted with the duty of registering, after personal enquiries, the facts of ownership, occupancy and rental, with regard to every field in that village or circle,” is quite foreign. The area of Orissa may be taken roughly at 8,000 square miles. Out of some 6,000 estates and 15,000 villages, there are nearly 500 patwaris. The patwari has hitherto been regarded as a zamindar’s servant, e.g., we find in the Cuttack district that provision was made for patwaris at the last settlement in 86 estates. These estates have increased by partition, and we now find 95 patwaris holding 2,842 acres of jagir in 24 estates. “They” (the patwaris), writes the Collector of Cuttack in 1892, “are entirely untrustworthy, being mere creatures of the zamindars and so regarded by the raiyats.” In the present proceedings these jagirs have been resumed and the patwari has for the moment ceased to exist. Thus to work the scheme we should have to introduce a foreign element in to the village, and I have grave doubts whether the supervising agency would be able to instruct the villagers in the uses of the patwari, or be strong enough to protect them against his abuses.

(b) *Cheapening of proceedings at re-settlement.*—I do not include the case of Khurda in my remarks on this head; Khurda is a Government estate, and Government as zamindar must maintain its rent-roll. The present survey and settlement of Oriss will cost more than 36 lakhs. It is to be remembered that in the last settlement no field-to-field professional survey was made. Thus in the present proceedings there were heavy expenses on account of traverse and survey on the 16-inch scale. Again, 60 years had elapsed since the previous settlement. Lastly the number of petty revenue-free estates in almost every village necessitated an elaborate comparison with the last settlement papers and increased expenses by retarding progress. A complete record with field-to-field maps will very considerably reduce these expenses in future. It will be necessary, the settlement being for 30 years, to begin the work of revision not later than in 25 years’ time. It is difficult to estimate cost, as I have only Khurda to draw upon by way of experience. I would endeavour to do so in three cases—

(1) Where there has been no revision since 1900, the cost of revision in 1925-1927.

(2) Where there has been a periodical revision in 1911-1913, the cost of revision in 1925-1927.

(3) Where there has been a yearly maintenance of records, the cost of revision in 1925-1927.

My figures are for a temporarily-settled area of 6,000 square miles (Cuttack 2,300, Balasore 1,700, Puri 2,000 square miles). I may add that the term of settlement is from 1898-1927, both years inclusive.

(1) *Where there has been no revision since 1900: the cost of revision in 1925, &c.*—The area of the Khurda khas mahal is about 575,000 acres, of which nearly 265,000 acres, or 414 square miles, are occupied and 310,000, or 484 square miles, are unassessed.

After some 12 years the settlement was revised and cost nearly Rs. 65,000 for survey and record-writing, and Rs. 1,25,000 for a attestation of records and settlement of rents. The cost of survey works out to Rs. 62 per square mile. The Khurda maps are on the 32-inch scale as against the 16-inch scale in other parts of Orissa. Probably the cost in the assessed area for revision of maps in Khurda was not less than Rs. 100 per square mile. Of the

area to be dealt with in Orissa, excluding Khurda, probably some 2,000 square miles are still waste and 4,000 square miles are assessed. I will, however, only consider 25 years as the period between survey and revision, and not consider extension of cultivation. I take the cost of revision of maps in the assessed area at Rs. 100 per square mile and in the unassessed at Rs. 30 per square mile :—

			Rs.
4,000 square miles, assessed, at Rs. 100	...	...	4,00,000
2,000 ditto, unassessed, at Rs. 30	...	...	60,000

We cannot take the Khurda figures for attestation and settlement of rents as a guide, because the record there was very elaborate. In Khurda there are roughly 8 lakhs of plots and in the rest of Orissa 80 lakhs. Taken by tenants, the figures work out very much the same, i. e., 2 lakhs tenants in Khurda and 17 lakhs tenants in the rest of Orissa, but, as I have said, the work was elaborate and larger operations make the cost proportionally less. Without overestimating, we may set the probable cost of attestation and settlement of rents in 25 years' time at not less than half a lakh of rupees for every lakh of tenants. There are not likely to be less than 20 lakhs of tenants after 25 years. I therefore compute cost of attestation and settlement of rents in 25 years' time at Rs. Rs. 10,00,000.

In addition to this there is assessment of revenue probably Rs. 2,60,000.

Total cost estimated for settlement, &c., after 25 years :—

			Rs.
Revision of maps	...	...	4,60,000
Attestation and settlement of rents	...	...	10,00,000
Assessment to revenue	...	...	2,50,000
Total (say)	...	...	17,00,000

(2) The cost of revision in 1925 after a revision in 1911-1913—The cost of revision in 1911-1913 :—

			Rs.
Survey and record-writing	...	...	2,50,000
Attestation and re-arrangement of records	...	...	5,00,000
Settlement of rents on application	...	...	2,50,000
Total	...	...	10,00,000

The settlement of rents in 1911-1913 should be paid for by the zamindars, as it is solely for their benefit, thus $7\frac{1}{2}$ lakhs may be taken as the net cost of revision. After revision in 1911-1913, the cost of revision in 1925, &c., may be—

			Rs.
Survey and record-writing	...	...	2,00,000
Attestation and settlement of rents	...	...	7,50,000
Assessment of revenue	...	...	2,50,000
Total	...	...	12,00,000

Thus the total cost of revision in 1911-1913 and of a subsequent revision in 1925, &c., may be put at $12 + 7\frac{1}{2}$ lakhs or 20 lakhs (payable by Government).

(3) The cost of revision in 1925 after a yearly revision may be estimated as follows :—

Check and revision of maps	...	...	1,25,000
Copying of records	...	...	25,000
Attestation and settlement of rents	...	...	4,00,000
Assessment of revenue	...	...	2,50,000
Total	...	...	8,00,000

To this may be added cost of yearly maintenance of records for 25 years, at Rs. 1,50,000 per annum ...

Total (say) ... - 45½ lakhs.

7. You will see that my figures are very rough, and that I have no experience to draw upon for the preparation of them. It is my opinion that the cost of all revisions has been underestimated. I would be inclined to say—

(1) 20 lakhs for the revision in 1925 only.

(2) 24 lakhs as the total cost of the revision in 1911-1913 and of the revision in 1925, &c.

- (3) 10 lakhs for the revision in 1925 where records have been already maintained yearly at a total cost of 38 lakhs.

Looking at these figures, I think the advantage is very much in favour of the periodical revision, i.e., a revision after 12 to 15 years.

To sum up the advantages of a maintenance of records, as they apply specially to Orissa,—

A yearly maintenance is most desirable for the raiyats if facilities for transfer are given. Such transfers are, however, contrary to custom and will not be acceptable to the zamindars, and may not be accepted by the courts.

For the protection of raiyats yearly maintenance is not required; the provisions of section 113 and the large proportion of rents fixed for the term of settlement are sufficient protection.

It is, however, desirable to have periodical revision, i.e., in 1911 to 1913, after 15 years, to recognise *de facto* transfers and adjust the records of mutations and status. For the zamindars a yearly maintenance is desirable, because the majority have no notion how to keep up their rent-roll, but the papers they have now received are sufficient for 15 years. Thus a periodical revision after 15 years is desirable.

After giving effect to all transfers, and adjusting the records, zamindars will be allowed to apply for settlement of fair rents, and such settlement will be made on payment of cost.

For Government a yearly maintenance is not necessary. In the present proceedings an enormous mass of statistics has been supplied. The total cost of a yearly maintenance and complete revision in 1925 will be 48 lakhs as against 24 lakhs, the cost of a revision after 15 years plus the cost of revision in 1925, and as against 20 lakhs, the cost of revision in 1925 only. In my opinion the expenditure for yearly maintenance is unnecessary, the *patwari* system is quite foreign to Orissa, and there is no one in Orissa who can afford to pay for it (see next paragraph). I submit that for the benefit of all concerned, the raiyat, the zamindar, and Government, a revision in 1911-1913 (rents were fixed in 1896-98) followed by the revision in 1925, &c., is most desirable. The cost of the two revisions should not, I submit, be more than 24 lakhs and should not exceed by 4 lakhs the cost of single revision in 1925, &c.

8. I now take up the cost of the scheme for maintenance on the supposition that it is to be introduced.

(1) COST.

Mr. W. C. Macpherson's note of 14th April 1897, amending my estimate of cost.—He has not included pension charges, yearly expenditure of forms, and stationery. I, therefore, take the yearly cost at Rs. 1,36,000. The initial cost of Rs. 90,000 may be raised to 1 lakh. Interest at 4 per cent. is Rs. 4,000.

We have, therefore, to provide for Rs. 1,40,000 annually. The assets of the temporarily-settled area may be placed at 40 lakhs and the revenue at 21½ lakhs. In the draft Bill it is proposed to calculate the cess on the *mofussil* assets of the temporarily-settled area. Thus, not less than 3½ per cent. is required to pay for the maintenance of records.

I give the following figures which are only approximately accurate.

In Orissa the assets have just been raised from 35 to 40 lakhs or by more than 14 per cent., again revenue has been raised from 13½ lakhs to 21½ lakhs. Thus the tenants in Orissa are now to pay more by 14 per cent. than they used to, the Government revenue is raised by 58 per cent. and the zamindar's income is reduced from 21½ lakhs to 18½ lakhs, or by 15 per cent. In this connection I would refer you to the correspondence ending with Government No. 1418 L.R. of 31st March 1898. It is clearly shown, in a country such as Orissa, where crops are liable to many natural disabilities, that the raiyats cannot be called upon to pay any portion of the cost of maintenance of records, and in the last paragraph of the letter above referred to, the opinion of the Lieutenant-Governor is deliberately given that the cost should be taken from the zamindars. As I have shown, the revenue payable by the zamindars is now increased by 58 per cent. (probably 56 per cent. is correct) and their incomes are reduced by 15 per cent. I do not, therefore think it is wise in the interests of safe collection of revenue to impose a further cess of about 7 per cent. on the amount which they will now have to pay as Government revenue.

It is quite certain that if the raiyats be called on to pay half, the zamindars will take the full amount from the raiyats. The experience gained from nearly all our "village notes" and completion reports is that all cesses are now collected in full from raiyats, not only cesses, half of which are payable by zamindars, but even in many cases zamindari *dak* cess.

In view of what I have tried to show in the previous paragraphs, I venture to maintain that not only is the yearly maintenance scheme unnecessary, but also that no one in Orissa can afford to pay for it. I now look at the scheme as a practicable working scheme.

Mr. Webster gives me the following comparative table regarding the area for which the patwari in Orissa and elsewhere is responsible :—

Area of patwaris' circles.

Province.	Area in acres.	Cultivated area in acres.	Number of fields.	Remarks.
1	2	3	4	5
North-Western Provinces ...	...	1,146	2,600	As proposed.
Central Provinces ...	6,400	3,500	3,800	
Punjab ...	8,000	3,200	4,000	
Orissa. ...	5,000	4,000	10,000	

I do not think the patwari in Orissa is likely to be particularly energetic, but the number of fields, which he has to check, is very much larger than in any other province.

As regards the kanungo, we get the following comparative figures for supervision :—

	Area.	Plots.
North-Western Provinces ...	...	150,000
Central Provinces ...	270 sq. miles.	100,000
Punjab ...	250 "	90,000
Orissa ...	120 "	150,000 as proposed.

It will be noted that the number of plots is larger, although the area is small. Considering the number of plots, the number of kanungos should be strengthened.

The patwari, it is proposed, will, in a circle of 8 square miles, visit 16 to 20 villages in the year and keep up mutations in respect of 10,000 fields. He is to make a field-to-field examination of his whole circle once in every two years. He is to receive a statement of demand and collections from landlords and verify this statement. As regards collections, he is to verify receipts.

No doubt the Kanungo will do his best to supervise, and no doubt the Superintendent of Land Records will decide disputed cases. In the face, however, of the custom in Orissa that even *thani* lands can only be transferred by the zamindar's consent, I do not think there should be any presumption in favour of the record in a court; I have shown also in an earlier paragraph the nature of the receipts given by zamindars. Until the law regarding the use of receipts with counterfoils contains prohibitive, instead of permissive, clauses, I do not think the Uriya zamindars as a body will give such receipts as will enable a patwari to ascertain what has been paid by a raiyat in any given year. There is also a matter of detail.

Even if the Uriya raiyat agrees in the demand and receipts filed by the zamindar, I do not think he would attest any paper which set them forth, and the time he would take in making up his mind to do so would cause serious delay. If the patwari, on the other hand, was allowed to be content with oral admissions as to collections, a great deal of fraud would be perpetrated.

Lastly, in the Government of India's letter No. 2397 of 13th October 1897, paragraph 20, the Superintendents of Land Records, it is hoped, "after the first few years, will be able to do very much more than merely superintend the maintenance of the record. They will probably then be invested with both executive and judicial powers on the revenue side, and will be the Collector's right-hand men in the general administration of the district. They would, amongst other things, eventually relieve him of all mutation work, which would be effected in the villages and in the patwaris' papers as in other provinces where a record is maintained."

To relieve the Collector of all mutation work it would be necessary to invest the Superintendent of Land Records with power under the Registration Act.

In addition to the work now prescribed for the Superintendent, the registration of all *lakhraj bahal* (revenue-free) mutations would be a very heavy task.

There are about 1½ lakhs of *lakhraj bahal* estates in Orissa, and many contain a large number of sharers. The work could of course be done and would be done more accurately than at present, but a large increase in the number of the establishments and especially of Superintendents (six are now proposed) would be necessary and, as the Government of India say, at least half the cost should be debited to General Administration.

Even after a few years the Superintendent would have great difficulty in getting through all his tenant mutation work as well as the supervision of the demand and collection returns made by zamindars. In addition to this, the mutations for *lakhraj*dars, proprietors, and proprietary tenure-holders will occupy much time. Besides this, revenue and judicial duties, e.g.,

local trial of rent suits and criminal cases will, I fear, be very difficult for him to discharge. For the first few years he will have to teach the villagers what they are to do and how they are to make use of the patwari.

At present the patwari will come upon them as an alien and will be regarded with distrust as a low-paid Government servant.

10. If the system of maintenance is to be worked, I think that at the outset it should be less ambitious. Mr. Webster suggests that all registration of *lakhraj bahal* and of proprietary rights should be done at local centres by the Superintendent, and that in his record the patwari should only give effect to the maintenance of certain tenants' records, e.g., of *thani raiyats*, tenure-holders, *bazyafidars* and of *rai-yats* paying rent direct to proprietors or sub-proprietors.

The changes in the cases of proprietors and sub-proprietors must, of course, be recorded by the patwari. He would report to the Superintendent such changes as he found out locally, and the Superintendent would give him information from time to time of the proprietors, etc., registered under the Registration Act.

The law regarding receipts should be altered so as to prohibit the use of any other form than a standard form, and these receipts should be checked from time to time by demand and collection statements voluntarily filed. I think that power should be taken by law to order the production of such statements, but that in practice the power should be sparingly used.

I think such a scheme as the above could be worked more efficiently, but it would be quite as costly as the other, and it would not be in any sense a complete maintenance of the record. It would not, I think, very materially cheapen a re-settlement after 25 years.

11. I am not in favour, therefore, of the yearly maintenance of records, and it appears to me that, having regard to all the circumstances of Orissa, the revision of the records once during the term of settlement, i.e., after 15 years, would be the most suitable. My reasons have been already set forth—

- (1) As regards transfers without the consent of the zamindar they are at present not valid. Probably in 15 years' time, however, custom will alter.
- (2) The records of rights, together with section 113, Bengal Tenancy Act, and the fixity of rents of *thani* and *bazyafii*, for the term of settlement renders further protection unnecessary for 15 years.
- (3) The present record is sufficient for 15 years, to give zamindars material to collect rents and to sue for arrears.
- (4) The expense of the yearly maintenance cannot be paid for by zamindars or raiyats in Orissa.
- (5) In view of the yearly cost, the cheapening of resettlement in 1925, etc., is not sufficiently important.
- (6) Revision after 15 years (1911-1913, re-settlement in 1925, etc.) will not be much more expensive than no revision till re-settlement. The former course will be beneficial to raiyats by reason of the record of *de facto* transfers, and will be very profitable to zamindars in giving them a correct rent roll and, if they pay for it, enhanced *pahi* rents. Government also will be able to obtain revised statistics.

As regards periodical revision, I have to admit my inexperience of the difficulties which will be encountered, and I understand that experts, have pronounced against such revisions.

12. In conclusion, I feel bound to draw attention to the fact that the people of Orissa have been burdened with settlement operations for ten years, and that for a few years the land should have rest. My conviction is that Orissa with its precarious crops cannot now afford the imposition of any greater burdens than the new settlement entails, and that the yearly maintenance scheme would be of no more advantage to it than an expensive education for which, in its present condition, the Province cannot afford to pay.

DRAFT BILL TO PROVIDE FOR THE MAINTENANCE OF LAND RECORDS IN ORISSA.

Whereas it is expedient to provide for the maintenance of survey maps and records of right and of settlement records and to repeal the law relating to kanungos and patwaris in Orissa it is hereby enacted as follows :—

Preamble.

Short titles.

1. This Act may be called "The Orissa Land Records Maintenance Act, 1899"

It shall come into force only in those districts or parts of districts of the province of Orissa in which a survey and a record of rights has been made under Chapter X of the Bengal Tenancy Act [VIII (B.C.) of 1885, as amended by section 7, Act III (B.C.) of 1893] or under any other law for the time being in force, to which the Lieutenant-Governor may from time to time extend it by an order published in the *Calcutta Gazette*; and thereupon this Act shall commence and take effect in the district or parts of districts, named in such order on the day which shall be in such order provided for the commencement thereof.

Commencement

2. On the commencement of this Act in any district or part of a district the enactments specified in Schedule A shall be repealed to the extent mentioned in the third column thereof.

Enactments repealed.

3. In this Act the words and expressions "annual value" (subject to section 10), "district," "estate" "holder of an estate or tenure," "the Collector" and "the Collector of the district" shall have the meanings attributed to them in the Bengal Cess Act, IX (B.C.) of 1880, and all other words and expressions defined in the Bengal Tenancy Act, 1895, shall have the meanings attributed to them in that Act.

The term *land records* shall include the Khatian, khewat, map and khasra prepared under Chapter X of the Bengal Tenancy Act, and such new editions of the said documents as may be prepared under the rules made under this Act, and may include also any such register maintained under the rules made under this Act, as may be notified by the Local Government from time to time by an order published in the *Calcutta Gazette*.

The term "proprietary tenure" shall include all tenures, the holders of which have entered into separate engagements with Government as subordinate proprietors and have executed *kabuliyats* for the payment of revenue to the holder of the estate or tenure within which the lands held by him are included.

4. The Collector of the district, with the previous sanction of the Board of Revenue, may for the purpose of this Act, combine the villages in the district of which he is Collector into circles and may fix the number of circles in the district or part of the district to which this Act may be extended, and the respective limits of such circles, and may, with the like sanction, from time to time, alter the number and limits so fixed.

5. When the villages in any portion of a district shall have been formed into circles under the provisions of the last preceding section, the Collector of the district may, with the previous sanction of the Board of Revenue, combine such circles into larger groups which shall be known as "charges" or by such other name as the Board of Revenue, having regard to local custom, may direct; and may from time to time alter the numbers and limits so fixed.

6. For each such circle formed under section 4 the Collector shall appoint a keeper of the land records to be called a "patwari," and to every charge formed under section 5 shall appoint an Inspector of Land Records to be called a kanungo. The appointments transfers and dismissal of kanungos and patwaris shall be made subject to the rules framed under section 35 of this Act.

7. One or more supervising officers of the rank of Deputy Collectors or Sub-Deputy Collectors shall be appointed for each district for the supervision and control of the inspectors and keepers of land records.

8. The salaries of inspectors and keepers of land records and of all establishments entertained for the maintenance of the land records shall be from time to time fixed by the Board of Revenue under the orders of the Local Government.

9. From and after the commencement of this Act all immovable property situated within the districts or parts of districts in which this Act may from time to time be in force shall be liable to the payment of a cess (hereinafter called the "Land Record Cess") to be applied for the purpose of defraying the salaries of the keepers of the land records appointed in such district, and any charges incurred on account of the correct and efficient maintenance and supervision of the records, and it shall not be lawful, save under the provisions of this Act, to levy or continue to levy within such districts or parts of such districts any cess, whether under the name of *kharrapani* or other designation, for the purpose of keeping the accounts of the raiyats or for any similar purposes, and any such cess shall be regarded as an *abwab* within the meaning of section 74 of the Bengal Tenancy Act.

10. All valuations of immovable property which have been or may from time to time be determined under the Bengal Cess Act, 1880, shall be deemed to be valuations of immovable property for the purposes of this Act:

Provided that in local areas in which a record of rights has been made under Chapter X of the Bengal Tenancy Act, or any other law for the time being in force, the aggregate amount of the rents recorded as payable or settled, as the case may be, shall be deemed to be the valuation of the rent-paying lands for the purposes of this Act, and when so accepted, shall not be changed within the term of five years, except on cause shown by the landlords or tenants.

Provided also that in all temporarily-settled estates the gross assets on which the revenue for the term of the settlement for the time being in force has been calculated shall be deemed to be the annual value of such estate or portion of such estates.

11. The Local Government shall, by an order published in the *Calcutta Gazette*, determine the rate at which the cess for the maintenance of land records shall be leviable in each district or part of a district, and the date from which it shall take effect; such rate shall not exceed five per cent. of the valuation made under section 10 of this Act of the lands in such district or part of a district.

12. Every holder of an estate shall yearly pay to the Collector the entire amount of the cess for maintenance of land records calculated on the valuation made under section 10 of this Act of the lands comprised in such estate at the rate which may be determined for such cess as in this Act provided

13. Every holder of a proprietary tenure shall yearly pay to the proprietor of the estate or tenure within which the land held by him is included, the entire amount of the cess for the maintenance of land records calculated on the valuation under section 10 of this Act of the land comprised in his tenure at the rate which may have been determined for such cess as in this Act provided, less a deduction to be calculated at the said rate on that portion of the amount recorded in the settlement papers as payable on account of the said tenure, which is retained by the proprietor or superior tenure-holder as his allowance.

14. The provisions of 42—71 (both inclusive) of the Bengal Cess Act, 1180, shall apply as far as practicable, to the cess for the maintenance of land records.

Provided that sections 50 to 71 of the said Act shall not be held to apply to temporarily-settled estates of which the annual value has been determined under the second proviso to section 9 of this Act.

15. Every person succeeding, whether by purchase, inheritance, gift or otherwise, to any proprietary right in any estate or revenue-free property, and being in possession, and every manager of such estate or revenue-free property shall, within six months from the date of such succession or assumption of charge, give notice of the fact (i) to the Collector, or (ii) to the kanungo of the charge in which the estate or property is situated, in such form as may be prescribed by the Board of Revenue.

All such notices under the above provision shall be forwarded by him to the Collector.

Notice given to the kanungo may, under the orders of the Collector be held to be a compliance with the provisions of section 42 of the Land Registration Act, VIII (B.C.) of 1876; and on receipt of such notice, the Collector shall take the action prescribed in sections 47, 48, and following sections of that Act.

Nothing in section 43 of Act VII (B.C.) of 1876 shall be held to exempt proprietors and managers of petty estates and petty revenue-free properties from the obligation to give the kanungo the notice required by this section.

16. (i) Every person succeeding, whether by purchase, inheritance, gift or otherwise, to the position of a proprietary tenure-holder, or of a tenure-holder or under-tenure-holder, as defined in section 5(1) of the Bengal Tenancy Act, VIII of 1885, or to a raiyati holding at fixed rates within the meaning of section 4, of the same Act, or to the holding of a raiyat as defined in section 4 of the same Act, and being in possession of the same, shall, within four months from the date of such succession, give notice to the Patwari of the circle in such form as may be prescribed by the Board of Revenue.

(ii) Such notice shall be held to be sufficient compliance with section 15 of the Bengal Tenancy Act, VIII of 1885.

(iii) It shall be the duty of the patwari to notify the fact of such reported succession to the landlord or landlords of such person in the manner which may be prescribed by the Board of Revenue.

(iv) When the person succeeding has caused the instrument by which the transfer has been made to be registered in the office of a registering officer, it shall be the duty of that registering officer in all such cases to inform the patwari of the succession or transfer, and of the patwari to follow the same procedure as he would follow in the case of a notice given to him by a party concerned.

17. On payment of a fee to cover the actual cost of copying, a copy of any portion of the record or extract therefrom, certified by the land record-keeper to be correct, shall be given to any applicant.

18. The records in the land record-keeper's office shall be open at all reasonable hours without fee to the inspection of all persons interested.

19. All fees paid for copies of records maintained under this Act, searching fees and fines imposed under this Act, and all other moneys received under this Act shall be credited to a fund to be called the "Land Records Fund" for the district.

20. Whoever being required by this Act to give notice of succession to a proprietary tenure or tenure or holding shall omit to give such notice within the prescribed time, shall be liable to such fine as the Collector may see fit to impose, not exceeding Rs. 50, and to a further daily fine not exceeding Rs. for each day during which he shall omit to apply for such registration after a date fixed by the Collector in a notice requiring him to apply for registration; such fines shall be credited to the Land Records Fund of the district.

21. Every holder of an estate or tenure and every raiyat shall, if so required by the Collector within such time and in such manner as the Collector shall in a notice to that effect prescribe, and may at any time of his own motion file in the office of the Superintendent of Land Records for the circle in which the land is situated such statements and shall furnish such information relating to the records and the changes to be made therein or to the collection of rents as the Board of Revenue shall from time to time by rule direct.

Provided that nothing in this section shall impose any obligation on landlords and tenants to provide any returns in which neither landlords nor tenants are interested, such as returns of crops or statistical returns.

22. All holders of estates or tenures and all raiyats who shall, without sufficient cause being shown to the satisfaction of the Collector, refuse or omit to furnish statements required under section 21 shall be severally liable to such fine as the Collector may think fit to impose not exceeding Rs. 25 for each such omission, and the Collector may impose such further daily fine as he may think proper, not exceeding Rs. 5 for each day during which such holder or raiyat shall omit to furnish the statements required after a date to be fixed by the Collector in a notice warning the holder or raiyat that such daily fine will be imposed.

23. It shall be the duty of the land record keeper of the circle to varify statements filed under sections 16 or 21 of this Act by local enquiry in the village in such manner as the Board of Revenue may by rule direct.

24. If any holder of an estate or tenure or any raiyat fail to file, or is not required to file statements under section 22, the land record keeper shall prepare such statements from information gathered by local enquiry on the spot or otherwise as the Board of Revenue may by rule direct.

25. When any mutation entry made by the land record-keeper has been attested by a revenue officer in such manner as may be prescribed in rules framed under section 35 of this Act all Courts of justice shall presume that all entries shown as undisputed entries are correct until the contrary is proved.

26. From and after the expiry of the time allowed by the notice issued by the Collector under section 22 or from and after the time the statements are prepared under section 24, no holder of an estate or tenure and no raiyat shall be entitled to sue for, or recover rent for, any land or tenure situated in a district or part of a district in which the Act is in force, unless at the time of instituting such suit or proceeding, such holder or raiyat shall file in the Court in which such suit or proceeding is instituted an extract from the record of rights relating to the holding, together with extracts of mutations of the khatian if any) which are alleged to have taken place since the record was framed, prepared, and verified under sections 21, 23 and 24, afford such other proof as shall satisfy the Court that such holder or raiyat has filed in the office of the land record-keeper the statements mentioned in section 22 of this Act.

27. The duties of a patwari shall be—

Duties of patwaris.

- 1st.—To keep such registers and accounts relating to his circle as may be prescribed by the rules framed under this Act.
- 2nd.—To submit the prescribed returns to the kanungo on the dates fixed.
- 3rd.—To enquire into and report in the manner prescribed under the rules all transfers of, and successions to, ownership or occupancy of land in his circle.
- 4th.—To report all failures of crops, flood, pestilence, and other natural calamities in any village in his circle.
- 5th.—To perform all other duties prescribed by the rules under this Act or enjoined by the Collector in conformity therewith.

Duties of kanungos.

28. It shall be the duty of the kanungo—

- 1st.—To supervise and check the work of every patwari in his circle.
- 2nd.—To receive notices of mutations of proprietary rights under section 15 of this Act and to transmit them to the Collector.
- 3rd.—To report to the Collector any failure of crops, floods, pestilence, or other calamities in any village within his charge.
- 4th.—To keep all registers and accounts and submit all returns in such manner as may be prescribed by the rules under this Act.
- 5th.—To perform all other duties, which it has been customary for kanungos in Orissa to perform as laid down in the Board's Rules given in the Revenue Officer's Manual of 1888.

29. It shall be lawful for a Superintendent of Land Records within any part of the district to which the Act has been extended, and for a kanungo within the limits of his charge, and for a land record-keeper with limits of his circle, to enter upon any lands situated within such limits respectively, and to make such enquiries and investigations as may be necessary for the purpose of obtaining information, which he may be authorised to obtain under rules in that behalf made by the Local Government.

All persons shall, so far as possible, supply such information and facilitate such enquiries and investigations, subject to the penalties provided by Chapter X of the Indian Penal Code concerning contempt of the lawful authority of public servants.

30. Every land record-keeper, every kanungo, every Land Record Superintendent and every person appointed temporarily to discharge the duties of any such office shall be deemed to be a public servant within the meaning of the Indian Penal Code, and all official records and papers kept by any such officer under this Act shall be held to be public records and the property of Government.

31. It shall be lawful to the Collector to delegate by a general or special order all or any of his powers under this Act, except his powers under section 4, section 5 of the Act, and the power of hearing appeals any revenue officer subordinate to him.

32. Every order passed by an officer engaged in the maintenance of land records in any district shall be appealable to the Collector of the district.

Every order passed by the Collector of the district under section 21 or 23 shall be appealable to the Commissioner within two months of the date of such order, and the decision of the Commissioner shall be final.

33. Every notice under this Act shall be served by tendering to the person to whom it may be, directed a copy thereof, or by delivering such copy at the usual place of abode of such person or to some adult male member of his family or, in case it cannot be so served, by posting such copy upon such conspicuous part of the usual or last known place of abode of such person, and in case such notice cannot be served in any of the ways hereinbefore mentioned, it shall be served in such way as the Collector issuing the notice may direct, and the date fixed by such notice shall not be less than 15 days after service thereof.

34. The Collector may proceed from time to time to levy any amount which has become due in respect of any fine imposed under Act, notwithstanding that an appeal against the order imposing such fine may be pending.

Provided that whenever the amount levied under such order shall have exceeded one hundred rupees, the Collector shall report the case specially to the Commissioner of the Division, and no further levy in respect of such fine shall be made, otherwise than by the authority of such Commissioner.

All fines imposed under this Act shall be recoverable by process of any law in force for the recovery of arrears of Government revenue.

Power to make rules for selections, &c., of land record registrars and land record-keepers, consistent with this Act—

35. The Local Government and the Board of Revenue subject to the sanction of the Local Government, may from time to time make rules

- (a) regarding the appointment, control, discipline and payment of all land record establishments;
- (b) prescribing the method and periods for making entries of mutations in the record of rights and village maps, preparing new editions of such record and maps and re-publishing them from time to time, or otherwise making them available for public information;
- (c) generally for the purpose of giving effect to the provisions of this Act; and may from time to time with like sanction repeal or alter any such rules.

Schedule A of enactments to be repealed.

SEE SECTION 2.

Number of year.	Enactments repealed (abbreviated titles.)	Extent of repeal.
1	2	3
Regulation VIII of 1793 ...	Decennial settlement ...	Section 34, so far as it relates to kanungos, and section 62.
Ditto V of 1816 ...	Kanungos, Cuttack, &c ...	So much as has not been repealed.
Ditto XII of 1817 ...	Patwaris ...	Ditto ditto.
Ditto I of 1819 ...	Ditto ...	Ditto ditto.
Ditto VII of 1822 ...	Settlement ceded and conquered provinces, Cuttack.	Section 33, clause 3rd.
Ditto XIII of 1825 ...	Kanungos ...	Sections 2 and 3.

Draft Rules for the organisation and working of a Land Records Establishment and staff in the temporarily-settled estates of Orissa.

CHAPTER I.—GENERAL RULES AS TO STAFF AND ESTABLISHMENTS.

1. *Extent of circles (halkas) and charges (chaklas).*—The establishment and staff will consist of patwaris, kanungos and Superintendents.

2. Subject to the supervision of the Commissioner and the control of the Board of Revenue, the extent of the circle of a patwari will be regulated in the discretion of the Collector by the extent of cultivated area, number of fields and number of tenancies. The average size of a patwari's circle will be 8 square miles. But in the case of jungle lands or for larger tracts of waste near the sea-side, a much larger area may be included in a circle.

3. One supervisor or chakla kanungo will be in charge of 10 to 15 patwaris' circles which will constitute his charge or "chakla."

4. Six officers of the rank of Sub-Deputy Collector or Deputy Collector or Assistant Superintendent of Survey, shall be appointed with the title of Superintendent of Land Records to supervise the work of the patwaris and kanungos and to perform such other duties as are prescribed in the following rules or as may be prescribed by the Board of Revenue from time to time.

CHAPTER II.—PATWARIS—EXAMINATION, APPOINTMENT, DISMISSAL OF, &c., AND THEIR DUTIES.

5. *Examination of patwaris and candidates.*—An Annual examination of patwaris and candidates for the office of patwari shall be held in each district under the conduct of an officer not below the rank of a Deputy Collector. To this examination there shall be admitted—

- (i) any patwari who may be ordered by the Collector to attend.
- (ii) any other candidate whom the Collector may approve.

6. The subjects for examination shall be those prescribed from time to time by the Director of Land Records and Agriculture, who will have general control of the arrangements for the examination.

7. A patwari who may be ordered to attend the examination irrespective of his having previously passed an examination or not.

8. (i) *Disqualifications for performing the work of a patwari.*—No person shall be allowed to perform the work of a patwari who—

- (a) is a female ;
- (b) is of unsound mind ;
- (c) is of bad character ;
- (d) is physically incapacitated ;
- (e) is under 18 years of age ;
- (f) has failed to pass the prescribed examination ;
- (g) is involved in debt to an extent likely to interfere with the proper performance of his duties ;
- (h) is directly or indirectly concerned in trade or in any money-lending transaction, whether in his own or in another circle.
- (ii) The holding of any land, whether as tenant or proprietor within or without his circle, shall be reported by the patwari to the Collector and may be a reason for his removal or dismissal if the Collector considers that he is thereby prejudiced in the performance of his duty.

9. *The appointment of patwaris.*—The appointment of every patwari and patwaril gumashta shall be made by or subject to the confirmation of the Collector. No patwari shall be transferred from one circle to another without the Collector's sanction.

10. The office of patwari or remuneration appertaining to it, cannot be transferred or partitioned by private agreement; and any agreement purporting to assign a share of the remuneration of a patwari, in consideration of any supposed claims to the office, is void, unless it is made with the sanction of the Collector.

11. If a patwari becomes disqualified from performing his duties on any one of the grounds mentioned in Rule 8 and is exempted from dismissal, the Collector shall appoint a gumashta to fill his place temporarily.

12. *Residence of patwaris within their circles.*—Every patwari shall, with his family, reside within his circle, unless he shall have received written permission of the Collector to reside without it.

13. *Pay of patwaris.*—The monthly pay of each patwari shall on first appointment be Rs. 8, and it shall rise up to a maximum of Rs. 12. The post of patwari shall not be pensionable. For every 16 patwaris there shall be—

2 on Rs. 8.
4 on Rs. 9.
6 on Rs. 10.
4 on Rs. 12.

promotions from grade being made for approved service as vacancies occur.

14. *Dismissal of patwaris and patwari substitutes.*—A patwari may be dismissed—

- (1) on any of the grounds of disqualification mentioned in rule 8;
- (2) for wilful breach of rules after fair warning;
- (3) for general misconduct.

Provided that if the disqualification is of a merely temporary character, the patwari may be exempted from dismissal and a substitute may be appointed: Provided also that no patwari shall be dismissed for failure to pass the prescribed examination until he has been given at least two trials.

Exemption from dismissal under the first proviso of this rule shall not be granted for a longer term than six months without the express sanction of the Collector. The acquisition of landed property in his circle by a patwari without the approval of the Collector is prohibited and such acquisition, direct or indirect, will involve dismissal.

15. A patwari who attempts to transfer partition or assign his office of patwari or the remuneration appertaining to it, in whole or in part, in contravention of rule 10, shall be liable to dismissal.

16. When assistance is required to complete the work of any circle on account of the incompetence or failure of the patwari to perform it, the Collector may appoint a substitute and pay him such proportion of the remuneration fixed for the patwari as, having regard to the period for which the substitute was employed, he may think necessary.

17. *Punishment of patwaris and patwari substitutes by fine.*—For misconduct or neglect of duty a patwari or patwari substitute, in addition to being punished as a public servant under the Indian Penal Code, may be fined by the Collector a sum which shall not exceed the amount of three months' emoluments.

DUTIES OF PATWARIS.

18. *As to attendance at a central office to receive pay and to furnish prescribed reports.*—Fixed dates in each quarter shall be arranged for the attendance of every patwari at such centre as may be appointed by the Collector. The same date shall not be fixed for the attendance of more than 30 patwaris. On the date fixed the patwari will receive his salary from the Superintendent Land Records or from the ministerial officer deputed for the purpose.

A patwari shall not be detained more than two days at the central office, when he shall attend under this rule.

19. When the patwari visits the central office under Rule 18, he is required to report in writing—

Cases of ejectment of tenants or enhancement of rents, otherwise than as provided for under the law, or obstruction by landlords of the legal exercise of rights of tenant or of any general

with holding of rent by tenants.

See Central Provinces Rules, page 9.
See North-Western Provinces Rules, page 4, and Central Provinces Rules, page 8.

20. *As to report to be furnished by patwaris When their circles are visited by chakla kanungos.*—When the circle of a patwari is visited by the supervisor-kanungo, the patwari shall report to him—

- [1] all cases of alluvion and deluvion with approximate areas;
- [2] condition of crops and calamities such as hail, flood, cattle disease or epidemic, if not already reported under Rule 22;
- [3] destruction or decay of boundary marks or alteration of village boundaries;
- [4] emigration or settling of cultivators;
- [5] cases of ejectments of tenants or enhancement of rents otherwise than as provided for under the law or of obstruction by landlords of the legal exercise of rights of tenants, or of any general withholding of rents by tenants;
- [6] cases of encroachment on reserved grazing and cremation grounds.

21. *Reports of calamities to be atonce submitted by patwaris on occurrence.*—Immediately on the occurrence of any calamity such as hail, locusts, fire, flood, epidemic disease of man or beast, the patwari is required to report it in writing to the supervisor-kanungo.

22. *Visit of the patwari to villages in his circle.*—The patwari shall visit every village in his circle once in every quarter, and at each such visit shall enquire into the state of crops, the death of any landholder or tenant and any transfer of land, and at one such visit in each year shall read out the statements of demand and collection received from the landlords and made over to him by the kanungo, and verify, as far as possible, such statements.

Once in every two years he shall make a field-to-field examination of every village in his circle.

The dates for such examination shall be notified by a notice, to be countersigned by the kanungo and published in the villages at least one month before the date fixed.

23. The Patwari shall keep the following registers and records in the forms prescribed:—

- (1) *Roznamcha* or diary.
- (2) Order-book.
- (3) Field map.
- (4) Khewat of proprietors.
- (5) Khasra.
- (6) Khatian.
- (7) Khewat of proprietary tenure-holders.
- (8) Mutation of proprietary titles.
- (9) Mutation of holdings.
- (10) Cash-book.
- (11) Register of notices of mutation.

24. Blank sheets for each record and register will be given to the patwari and will be returned by him under the following arrangements:—

Name of record.	Whether bound or unbound.	Date on which blank register will be received from the kanungo.	When to be filed	Whether original or a copy to be filed.	How dealt with
1	2	3	4	5	6
Diary	Bound ...	June, every 4th year.	October, every 4th year..	Original	To be kept by patwari for the four years and then destroyed when brought to the central office.
Order-book	Do. ...	.....	.....	.....	A permanent record for the term of settlement to be kept by the patwari.
Khasra	Do. ...	June, every 4th year.	October, every 4th year.	Original	To be kept for four years after being filed and then destroyed.
Khatian	Do. ...	When the circle is first opened.	.....	.....	To be re-written only under special orders.
Mutation Registers	Do. ...	.....	.....	.....	To be kept for ten years, when fresh copies will be made and the old registers filed in the central offices.
Khewat of sub-proprietors.	} ...	.....	.....	... }	Will be bound with the Mutation Register of holdings and fair copied when the register is renewed, unless any special reason arises to re-copy sooner.
Khewat of proprietary rights.					

25. The patwari shall be responsible for the safe custody, in good condition, of his copies of settlement records, or of any papers which he may be required to keep under these rules, or which may be made over to his charge by the district authority.

26. *Patwaris' records to be opened to inspection of persons interested.*—The patwari shall allow any one interested to inspect his records in his presence and to take notes of the same.

27. *The diary.*—The *roznamcha* is the book in which occurrences relating to the duties of a patwari are to be entered day by day. The patwari will keep one *roznamcha* for his circle. He will enter in the *roznamcha* all the matters to be reported under Rules 20 to 22 above, also attendances at Court or upon any official, visits of officials, and any other matters ordered by the Collector, and the receipt and despatch of letters, returns, notices, &c.

28. When the patwari makes his field inspection, he shall daily enter in the *roznamcha* from what and to what number he has inspected.

29. The patwari shall, at the end of each month, enter in the *roznamcha* the general condition of the crops of his circle, stating whether they are good or injured by deficient or excessive rain, flood, blight, insects, hail, &c., which information he shall obtain by careful enquiry from the cultivators and from personal inspection. He shall at once send a copy of this entry to the *chakla-kanungo*.

30. The *roznamcha* shall be bound in volumes, each volume containing not ordinarily more than 100 pages. The diary of each year shall commence with the *Amli* year. It shall be kept by the patwari for four years from the date on which it is closed, and then brought to the central office to be destroyed.

31. *The order book.*—The order-book is a permanent register for the entry of all orders and instructions relating to rules of practice or of a permanent character, which the *kanungo* may communicate to the patwari. If the entry is made by the *kanungo*; it shall be in the character best understood by the patwari.

32. The order-book shall consist of not more than 50 pages, and shall be permanently retained by the patwari.

33. *The field map.*—Every patwari shall be furnished with two copies of the settlement map of his villages, or, if no copies available, shall make tracings of the map in the settlement file. One of these copies shall be kept by him intact for reference. Under no circumstances shall this copy be altered. The other copy shall be altered by him from time to time as required, and is the map to which the following rules refer.

34. The biennial correction of the village maps shall be an essential part of the partwari's duties. This correction includes the boundaries which may have been removed, and the marking of boundaries which have been laid down since settlement. In this work as in all other works he will act under the orders of the supervisor-*kanungo*, to whom he will refer for instructions, when necessary.

35. The correction of the map will ordinarily be effected in the course of the biennial field-to-field inspection required for writing up the *khasra*, but in places where the corrections are very numerous, the patwari must make a special survey either before or after the period fixed for his field inspection.

36. All changes in the map should be shown in red ink, but alterations may be made with pencil on the field to be faired out with red ink.

37. When the corrections or erasures on a map have become inconveniently numerous, the patwari shall make a clean tracing on which he shall enter field boundaries as they are at the time, omitting boundaries removed since settlement, and entering any boundaries which have been newly laid down. In this case the old map shall be dated and filed with the papers of the year.

A fresh copy of a village map should always be made when 25 per cent. or more of the field boundaries have been altered.

38. Every plot on the map must bear a distinct number. In the case of plots which have remained as they were at settlement, the settlement number will be entered. When a plot is subdivided so as to form two or more plots, one of these will retain the former number, while the other will receive a fraction number with the number of the parent plot as numerator and the number next succeeding the largest number in the village as denominator. Thus in a village of 2,000 plots if plot No. 100 were divided into two, one part would retain the No. 100 and the other would be numbered 100—2001.

Plots formed by the union of two or more plots, or parts of plots separate at settlement, will bear the settlement numbers of all the plots from which or from parts of which they have been formed, connected by a hyphen, thus 25-26.

39. The Collector may dispense with the annual map correction of field boundaries in the case of any alluvial mahal or village if satisfied, after enquiry that the extent and character of the changes annually recurring makes the strict observance of Rule 35 impossible. In such cases preparation of a new map and *khasra* may be deferred till the next periodical revision of the assessment. In intermediate years the patwari will roughly show on a copy of the map last prepared all important changes in the physical features of the village, and will prepare a *khasra* with such accuracy as circumstances permit.

40. *The khewat.*—The *khewat* is the record in which the proprietary rights and interest of every person who holds any rights or interest in a mauza are recorded.

The draft Rules about maintenance of the *khewat* follow Chapter XI of the North-Western Provinces Patwari rules.

41. The patwari shall maintain a register of all mutations of proprietary right in revenue-paying estates that are brought to his notice in the following form:—

Mauza.

Thana.

Thana No.

Name of mahal.	Tauri number.	Entry in khewat.			Entry to be made.		Cause of mutation.	Signature of parties if obtained	Orders of kanungo	Date of reporting to the central office	Remarks.
		Serial number.	Name and parentage.	Share.	Name and parentage.	Share.					
1	2	3	4	5	6	7	8	9	10	11	12

He shall, in the month of June in each year, file in the central office a copy of all entries made in this register during the financial year last expired. If the mutation is admitted, the original khewat shall be corrected under the orders of the kanungo.

If the kanungo finds that any entry is disputed, he shall send a copy of the entry to the Collector, with a note as to the dispute, in the form provided in Rule 47, and the khewat shall be corrected in accordance with the decision of the Collector in the manner provided in that rule.

42. The khewat shall be in the form prescribed in Schedule I, and shall be bound with the mutation register of holdings.

The original entries shall be made in accordance with the khewats prepared at the time of settlement, columns 4, 5 and 6 being left blank. Corrections shall be made by the patwari in accordance with orders past in the register of mutation

All entries altered in accordance with such order will be penned through in red ink and new entries made below, so that the khewats shall always show all the proprietors and their interests, and that the total of column 4 shall always amount to 16 annas.

In column 6 the serial number of entry in the mutation register and a brief note of the nature of the mutation shall be made. One page shall be allowed for every five proprietors.

43. The khewat of sub-proprietors shall be in the form prescribed in Schedule I, and shall be bound up with the register of mutation of holdings, one page being allowed for every five sub-proprietors.

It shall be prepared from the khewats of sub-proprietors prepared in the settlement proceedings, and shall be maintained in the manner provided for the maintenance of proprietary khewats, with the difference that disputes shall be referred to the Superintendent of Land Records and not to the Collector.

44. If in any financial year there are no changes in the khewat of any estate or tenure in the circle, the patwari, instead of filing in the central office a copy of the entries in the mutation register, shall sign a certificate that the khewat is unchanged. This certificate, when countersigned by the kanungo, shall be filed in the central office, there to be kept for three years.

45. *Khasra*.—The khasra will be written by the patwari in *charsala* form, as prescribed by the Board of Revenue. It will at first be written in accordance with the settlement records and will contain columns for entry of details of changes for three years following the year in which it is first placed in the hands of the patwaris. The details of changes will be written up in the field, and the entries will represent the result ascertained by local enquiry and actual inspection by the patwari.

46. Entries in all the records must represent existing facts. If any entry is disputed, the patwari should mark the numbers with red cross and leave the disputed entries blank, reporting the case to the supervisor-kanungo, who will dispose of the dispute if he can, and cause the entries to be filled in under his signature. In the event of the kanungo being unable to settle a dispute, he shall at once report the matter to the Superintendent of Land Records for orders.

47. The report of a dispute as to an entry to be made in the records shall be written by the patwari under the kanungo's instruction in the following form and shall be forwarded