VOLUME 12

Settlement Reports 1890 – 1900 (II)

Maddox's Final Report on the Survey and Settlement of Orissa (Temporarily Settled Areas), 1890–1900, Vol. II

12

COMPILED BY

Upendra Luha, OAS

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SECTION XXVII
No. 8

FINAL REPORT

ON THE

SURVEY AND SETTLEMENT

OF THE

PROVINCE OF ORISSA.

(TEMPORARILY SETTLED AREAS.)

1890 to 1900 A. D.

VOL. II.

(APPENDICES.)

BY

S. L. MADDOX, I.C.S.,
Settlement Officer

GOPABANDHU ACADEMY OF ADMINISTRATION
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CORRIGENDUM

a	b	c	d	e
Page	Line	Para	Existing	To be read as
1	2	3	4	5
(i)	A2(d)	—	1393	1893
	A9	—	413/40-10	4136/40-10
	A9	—	1196	1896
(ii)	CVI	—	Inspection	Instruction
	G	—	Establishments	Embankments
	O	—	Raisat	Raiyat
(iii)	EC	—	Presest	Present.
1	6	2	You thing fit	You think fit
2	7	9	to the appointed	to be appointed
	6	10	Nominess	Nominees.
3	12	16	Settement	Settlement.
4	7	17	158 miles	150 miles.
	13	61	78935	78935
5	7	63	System the	The system,
	8	63	af	of
	2	64	Work rf the soil mnp	Work of soil map
	8	65	Whice they ar	Which they are.
	16	65	demarcting	demarcating.
6	34	66	to thosn grown	to those grown.
	17	67	Settlemnt, Previalng, of theire	Prevailing, of their, Settlement,
	18	67	Prevelence	Prevalence.
7	3	71	retes	rates.
	7	71	124 Raiyats	424 raiyats.
	14	71	another is	another there is
	7	72	Onlo	only
9	10	79	Proppse	Propose
		Sub heading	than thoee	than those
	1	81	rent of on	rent of no
10	5	83	1st.	First.
	1	85	odvious	obvious
	9	86	Not word	Not work
11	8	88	three or other	three other
	9	91	Those who	Those now
12	6	93	Prevailling	Prevailing
	7	93	Feir rent	Fair rent.
13	1	95(2)	exis	exist
	7	96	Respensible	responsible

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1	2	3	4	5
14	2	1C0	fixing money rents of under raiyats	nonoccupancy raiyats of nijjot lands
	27	101(2)	by cash	by each
	do	do	obove rule	above rule
15	7	Side note	compensation	competition
	side note	103	tenure holder	Raiyats.
	3	103	two expetions	two exceptions
	7	103	guiding rnte	guiding rate
	12	I03	Again in	Again if.
16	6	106	proposs	propose
	side note 12th line	106	starus	status
	1	108	Lands hele	lands held
	1	111	hypethesis	hypothesis
	8	111	Produced rent	produce rent
17	8	113	Rs. 1-14-0	Rs. 1-11-0
19	2	119	is sach	is such
20	21	126	cultivated	calculated
21	5	128	rentained	retained
	5	131	are cultivated	are calculated
22	1	2(b)	October 1392	October 1892
	side note	2(b)	No-111. OS.	1110-S-
23	9	3	Surmound	Surmount
24	2	6	settilng	Settling
25	6	4	best of	best test of
26	6	5	ta be Rs. 1457632	to be Rs, 1457632
	5	6	no aeason	no reason
27	16	7	$\frac{1}{16\times 8} = \frac{1}{128}$	$\frac{1}{16\times 8} = \frac{1}{128}$
30	30	10	Act XIII	Act VIII of 1879
31	9	11	worte	wrote
40	29	41	surved	surveyed
	51	41	lucurred	incurred
	above of last line	41	lgrge	large
41	3	41	Nrthan	Nathan
43	13	5	6.55	6.65
	1	6	propese	propose
44	above of last line	6	(who from the.)	(who form the...)
45		2(a)	No. 2(a)	2(d)
47	13	10	ahat	that
	20	I3	be enjoyed	enjoined
48	side note 6th. line	14	Assitant	Assistant

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1	2	3	4	5
48	17	14	15 percent	156 percent
55	7	5	Rs. 998342	Rs. 996342
	9	5	1883-86	1883-86
	14	5	20 lakhs	20 lakhs
	21	6	arers	areas
57	8	Col.8	5730-96	5730. 5
		Col.9	4252-13-9	4259-13-9
	Note below the lst table	—	Percentage of assets	Percentage of increase of Assets.
	5	2nd table col. 10	9627-17-10	9627-14-10
	Grand Total	Col. 3	58. 534-569	58534-509
62	3	2	serve us	Serve as
	12	3	455-S	455-S
63	4	2	duridg	during
	4	3	attestatlon	attestation
67	1	21	Under raiyats	raiyats rents
68	12	28	after 200	after 20
69	3	35	Rules 1 & 14	Rules 13 & 14
70	6	52	oonstructed	Constructed
	1	53	Thomson andand	Thomson and
	4	53	firat	first
		45	Para No. 45	para No. 54
74	6	4	May, 1996	May, 1896
	8	4	May, 1996	May, 1896
75	3	4	mesure	measure
76	4	6	aceped	accepted
	5	11	onder	Under
80	7	6	No. 651	No. 951
96	7	12	88.3	83.3
103	3	4	assessment of tenancies	assessment of these tenancies.
111	3	22 Col 4	19317	693187
113	8	27	occupeid	Occupied
117		Assets total	2810000	23,10,000

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1	2	3	4	5
120	3	Col.16	65	55
	15	Col.4	...	1677
121	2	Col,9	8673	5673
	3	Col.19	5179	5176
	6	Col.15	394643	294643
	16	Col 22	896	293896
122	16	Col.22	206843	206842
123	3	Col.9	1930	1980
	3	Col 24	5314	5344
	8	Col.17	4221	4228
	8	Col,8	978	378
	16	Col,20	316932	361932
124	6	Col.18	819	319
	11	Col.13	52729	52726
	13	Col,8	9889	9880
	16	Col.7	18.044	8.044
	23	Col.15	1-8-9	1 8.0
128	4	Col.10	190	1190
	5	Col.10	5	1175
130	4	para 10	compiled in	day before
	5	do	day before	compiled in
141	10	6	No. 1133	No.1143
	8	4 (b)	works	words.
155	1	11	other	order
	1	14	Act 1180	Act.1880
157	10	28	Boad's	Board's
	1	32	Eeery	Every
162	1	44	thsre	there
	1	45	from	form
164	2	57	a mounth	a month
	1	61	...	add or after supervisor
187	1	25	Clats of Soil	Class of soil
	1	29	reat as stuted	rent as stated
	4	30	in the polt	in the plot
190	1	46	...	add in after bound

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

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

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

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

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1	2	3	4	5
505	Serial.	Col. 2	6-Soro 5-Balasore	5-Soro 6-Balasore
	12	Col.4	319806	319803
	3	Col.15	74229	74222
509	III	Col.4	2	0
515	4	Col.9 (Appendix)	1883	1383
	Total	-do-Col.10	163	168
	1	-do-Col,28	202	262
	1	Col.33	57903	57993
	2	do (Appendix J)	907	997
	5	Col.4	184618	184688
	1	Col.6	53408	53403
	9	do	188935	183935
	1	Col.10	3115	3175
	8	Col.12	18886	18386
	Total	Col.17	31779	81779
	1	Col.19	4116	4146
	6	do	5532	5512
	7	do	3823	3813
	8	do	778	788
517		Underheading Jaistha	56-150	56-11-0
520		Heading Appendix N(b) Col.11	Banies	Banias
	1	Col.15	158	153
	2	Col.5 table (C)	27	2%
527		Heading Col.9	Last settlement Col	Last settlement Col 4/2
		do Col.10	Present settlement Col.	present Settlement Col. 5/3
	1	Col.6	11405	11400
	5	do	185000	185100
	5	Col 15	—58	—56
530	Total	Col.5	200	2600
533	4	Col.18	66	662
537	1	Col.9	15080	15630
541	(b) 4	Col.4	50 lbs	65 lbs

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1	2	3	4	5
543	14	Table (b) Col. 5	2506	2596
	28	do Col.3	72287	72987
	37	Table (h) do Col. 3	36550	85550
	36	do Col.4	320 CWT	3240 CWTS
	33	do Col. 7	15756	15755
544	14	Col. 4		1419
	5	Col.5	46693	46093
551	18	Col. 2	53.26	53.29
552	1	Col. 3	—	5
	13	do	—	3
557	1	Col.3	75	57
564	8	do	6.57	9.57
	9	do	9.59	6.59
565	5	Col. 3	86.6	86.0
	Total	Col. 7	—1.5	+1.5
575	do	Col. 2	7.12	71.2
576	13	Col. 2	16509	16589
	10	Col. 4	57574	57575
587	Heading 1 Heading	Col. 4 Col. 7 Col. 8	Population in 4872 28868 to census of 1898	Population In 1872 23868 to census of 1891
594	1	Col 4 of the table	2	62
605	Total	118 Col.5	594	584
621	9	Col. 8	1345	13458
	11	Col. 15	0-3-0	1-3-0
627	4	184 Col.4 of the table	1-5-11	1-
632	2	197Col.3	10906	10909
657	3	254 Col.2	68459	68559
	5	254Col. 4	101	106
670	Total	Col. 10	29	39
	1	Col. 11	9801-14	9180-14
	3	Col. 28	62,803,29	52.803.29
672	Total	Col.12	497.46	496.47
	do	Col. 18	0.19	0.10

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	1	2	3	4	5
673	3	Col.2		29273	20273
	5	-do-		99.1	99.6
	2	Col.5		620.863	120.863
674	7	Table Col.2		45.6	54.6
675	20	Col.5		19.79	16.79
677	5	Col.28		Nil	65-5
678	8	LastCol. of Para 65		4½	94½
680	3	table E. Col.4		4-10	4-12
	14	do. 5		473½	73½
684	3	Col. 2		103 C	208 C.
685	12	table 2 Col.2		45 1	45.9
		Col.6		1806-47	1836-47
688	10	Col. 5appendix XIII		120	129
689	4	appendix XIII (b) Col 3		(305)	(308)
	10	Col 5		161	131
	2	appendix (c) Col. 1		1888-1837	1828-37
	5	Col. 5		(58)	(358)
690	4	Table (a) Col 6		214	23-14
	1	Col. 10		218	21-0
	2	Col. 12		13.3	13-2
	8	table (c) Col 11		17.2	17-1
691	3	table (b) Col.2		293	2293
692	4	appendix-XVII		10150	11150
	10	Col.7-do-		8296	8926
693	13	Col 6		2003	2002
	1	Col.7		112017	12017
694	1	Col. 26		30339	30039
	2	-do		3133	3833
	8	-do-		4772	4872
	8	Col.46		150	159
	8	Col. 48		E.62	362
	3	Col. 50		O. 13	O. 15
	Total	Col. 43		23	232
695	1	Col 62		97863	97868
696	total	Col. 9		44	464
698	8	Col. 12		39	30
	16	Col. 17		51	54

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No. 1.

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

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

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

2. The opinion of the Commissioner of Orissa was asked by me on this point In reply the then Officiating Commissioner wrote: "My present notion is that all communications from the survey parties should be addressed to you either through the Settlement Officer or not, as you order, and that all communications from the Settlement Officer should go to, you. You will of course refer them to the Commissioner and Collector when you thing fit." The Board, in their No. 995-A., dated 17th December, 1889, observed that "it was necessary to consider more fully than was then possible whether the Settlement Officer should be directly subordinate to the Commissioner or to the Director of Land Records. There is much to be said for either view that might be held on this point, and it would be well to have the matter further reported on." A further report was called for by the Board from me in consultation with Mr. Worsley, the present Commissoner, on this question. Mr. Worsley, in his letter No. 349-R., dated 7th March, 1890, remarked that the Settlement Officer when appointed should be under the Commissioner. "As the Commissioner is also Superintendent of the Tributary Mahals, it will be difficult for you* to decide many revenue and administrative questions which might arise in the course of the settlement without a reference to this office."

my letter No. 1418-T.A., dated 30th November 1889.

i.e., for Director.

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

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

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

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Programme of Survey and Settlement for the future.

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

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

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

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

Utilisation of Patwaris, Kanungos, Chaukidars and Khandaits.

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

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

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

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

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

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

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

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

The number of kanungos is—

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

Utilisation of Chaukidars as Chainmen.

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

Supervision of Survey.

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

Supervision of Settlement.

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

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

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that one officer cannot get through attestation, record writing and settlement of more than 150 miles per annum. In the annexed estimates one officer is allowed for an area of about 150 square miles, and the salary of each officer is taken on an average at Rs. 450, including travelling allowance. Some of the Assistant Settlement Officers. however, such as junior Civilians. will receive more, and some, such as Sub-Deputy Collectors, less than that sum. It is hoped, however, that the Assistant Settlement Officers, when properly trained, will be able to get through more than 15S miles, and that the estimates may in consequence be reduced.

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

* * * * * * * *

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

General principles on which settlement should be made.

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

Here follow detailed estimates which are not reproduced.

No. 2 (a).

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

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

Nature of the Assessment Problem.

Fixed rents and the rise in prices.

61. Before discussing the principles on which fair rents have been fixed, it will be convenient to rake note of the special nature of the problem to be solved. The key lies in the fact that only the smaller portion (35·5 per cent.) of the present money-rent paying area has been open to enhancement during the term of the settlement. The bulk of the land is held by proprietors. village tenure-holders, and raiyats whose fixed rents are influenced greatly by the nature of the tenures under which they hold. Even when the rents were first assessed, they bore little relation (as between tenure and tenure and village and village) to the value of the land, and with the changes in the character of the soil that have occurred during the course of 60 years, what relation once existed has become less and less distinct. The prime object of the last settlement was to remove glaring inequalities rather than to afford an increase in the Government revenue ; in fact in the Kotdesh estate the final result was to lower the revenue from Rs. 99,376 to Rs. 7S,935. Much was no doubt done towards bringing some degree of order into the rates of rent, but much was of necessity left undone, whilst a new and very important inequality was introduced by the creation of a large class entitled to hold at fixed privileged rents for the term of the settlement only. The remarkable rise in prices that has occurred during the term of the settlement would under sections 30 and 32 of the Tenancy Act justify in the majority of cases an enhancement of these fixed rents far beyond that which it would be just or politic to make. Whilst retaining, therefore. the rise in prices as the main ground of enhancement, a fair and equitable limit must be sought outside this phenomenon, and unless in fixing this limit careful consideration be given to the relation between the existing rent and the value of the land, the assessment cannot fail to operate harshly and unjustly.

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Outline of the Procedure.

Outline of the settlement procedure.

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

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

The Soil Map.

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

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

64. A preliminary map is made by a specially trained kanungo, who divides the village into blocks of different crop groups and rates, marking out the blocks by bamboo pegs placed along the lines of demarcation. The map is made in the presence and with the assistance of landlords and tenants. The kanungo is directed to follow as for as possible their statements in dividing the village into blocks, and recording the crop groups grown on each. He only uses his own judgment in cases of the obvious misstatements that are sometimes made. The kanungo records for each block the existing pahi rate, if any such rate exists; if not, he records the last settlement rate. If more than one pahi rate exists in one crop block (which is usually the case when the block contains lands of different degrees of fertility), he is directed to subdivide the block according to the several rates. At the time the kanungo performs this preliminary work, the landlord prepares a statement of the rates and crop groups recorded for each block. In this way the whole village has ample opportunity of understanding the block division made by the kanungo, and of urging before the assessing officer any objections they have to make. Of this opportunity they have constantly availed themselves.

Preliminary work rf the soil mnp kanungo.

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

W. M

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

Subsequent work of the assessing offieer. Import-ance of the assistauce derived from makadams and other landlords.

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Determination of classes of soil.

66. In fixing the class of soil the evidence of both landlords and raiyats is taken with regared to the crops grown, the nature of the soil, the liability to drought and inundation, and the many factors which in the complicated villages of Kotdesh (and of the greater part of the Puri district) are factors determining the relative values of different lands. Reviewing the information thus obtained, and guided by his own judgment and experience; the assessing officer decides on the particular class of soil to which the block belongs. The whole proceeding is of the nature of a local enquiry in which, from evidence taken on the spot and a personal inspection, a finding is come to on the matter in issue. The main advantages that may be claimed for the system are (1) the publicity of the proceeding; (2) the special opportunity afforded to landlords and tenants to understand what is being done, and urge their objections before the assessing officer; and (3) the fact that the question is finally decided on the spot, in the presence of the parties, and by the assessing officer personally. No evidence taken in court could have the same value as this thorough local investigation of the assessing offfcer. It has been suggested that in Orissa the nature of the crop grown is the sole factor determining the class of soil, and therefore that the mere entry in the khasra by the survey amin of the particular crop grown is sufficient, without any soil map, to decide the question of the class of soil to which the plot belongs. Admitting for the sake of argument that the amin would be likely to enter correctly the species of crop, I do not think that this position could be maintained. In one of two different plots producing the same crop, the produce may here as elsewhere be hazardous and scanty, whilst in the other it may be comparatively certain and rich. The two plots would not belong to the same class of soil To take the very common instance of *champa* a description of winter paddy. In any village there may be found a block of this species of rice consisting of rich soil near the village site, producing habitually a fine and abundant crop, and paying a rent of Rs. 3-4 an acre; this would be included in sarad 1st. Again in another part of the same village there may be another block grown with the same paddy, very liable to inundation, surrounded by waste land, and paying a rent of only Re. 1-6; this would be included in sarad 3rd. It is quite true that for winter rice (though not for biali) the nature of the crop grown is a most important factor in the determination of the class of soil, and that the species occurring on the higher levels are as a rule (with important exceptions) inferior to thosn grown on lower lands. This fact however, though of the greatest practical use. is far from sufficient to warrant the deduction that the class of soil can be determined immediately from the crop; without regard to any other consideration,

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

H. C.

Record of the pahi rate or rates obtaining in the various blocks.

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

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

Block rates.

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

Prevailing Rates.

Definition.

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

Method of calculation.

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

Causes of the failure to obtain prevailing rates in certain villages of the group under report.

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

A special case in which the recorded rates have proved unreliable.

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

Uses of the prevailing rates.

73. The uses of the prevailing rates are twofold—

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

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

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Guiding Rates.

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

Definition and method of calculation.

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

Grouping of villages.

Uses of the guiding rates.

76. The uses of the guiding rates are threefold—

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

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

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

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

H. C.

The point specially to be borne in mind with reference to all three cases is that the sole use of the guiding rates is to ensure that rents fixed under sections 30 to 32 of the Tenancy Act shall be fair and equitable within the meaning of section 35, and that rates outside the village under assessment are never taken into consideration in a manner that might be construed as inconsistent with the provisions of section 30, clause (*a*).

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

Expressions "prevailing rent" and guiding rent."

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Ascertained Rates.

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

Definition.

79. The great advantage that can be claimed for the ascertained rate is that it is based upon data in no way open to objection or doubt, namely, the rentals and areas recorded in the attested khatians. This advantage is, however, more than counterbalanced by the fact that the data are insufficient to allow of the rate being treated as a prevailing rate within the meaning of section 30, clause (*a*) of the Tenancy Act, or apart from the legal question to yield reasonable results. Furthermore, as the holdings from the nature of the case belong as a rule to non-resident raiyats, they frequently yield higher rates than those paid by the majority of raiyats in the village. These objections appear insuperable, and I proppse to abandon altogether the use of the ascertained rate. The rate first appears in a proposed form for soil block dissection, given on page 15 of the Inspection Report of the Director of Land Records and Agriculture, for August and September, 1892. The insufficiency of the data is illustrated by Appendix V. From this statement it will be seen that only 37·3 per cent. of the pahi holdings furnish the required data, and that the area these holdings is only 17.42 per cent. of the total pahi area.

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

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

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

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

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

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

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

(4) Special cases,

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

H. C.

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

H. C.

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

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

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

H. C.

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

Account of the rise in prices during the term of the settlement.

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

H. C.

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

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

83. For the purpose of applying the rules of section 32 of the Tenancy Act, the most convenient period to contrast with the last 10 years will be that which immediately followed the introduction of the settlement. The average price of paddy for the 1st period is 219·3 seers of 80 tolahs to the rupee, and for the second period 65·6 seers. According to the calculation described in section 32, clause (*b*) a general enhancement of 156 per cent. is justifible on these figures. I do not think that it would be advisable ever to push matters to the extreme limit permitted by the law, and therefore propose that enhancements on the ground of price be in no case allowed to exceed 100 per cent. This figure possesses the very great advantage of facility in calculation.

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

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

H. C.

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

H. C.

84. The limitation imposed by the guiding rate under the rules described above prevents in many cases the full 100 per cent. enhancement, and in an even larger number of cases prevents any enhancement at all. Out of 391 cases in which rents havebeen raisd on the ground of prices. the full limit has been reached in only 150 cases. This figure would have been far lower, were it not for the fact that the group contains the remakably low rated mauza of Ghur Padampur, in which the rents of the majority of tenants were fixed for the term of settlement. Of the 150 cases in which 100 per cent. limit has been reached, 105 belong to this mauza.

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

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

H. C-

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

Modifiction in the case of pahi raiyots.

86. *Case 2.*—On page 14 of the note of the Director of Land Records and Agriculture the rule is laid down that (for raiyts other than those holding at privileged rates) when the rent to be fixed at the present settlement is Rs. 10, or over, no increase shall exceed 100 per cent. without the express sanction of the Settlement Officer. I propose to some what modify this rule, and to make the maximum limit in such cases a 100 per cent. increase or Rs. 10, whichever is greater. The rule, as it now stands, does not word equitably in all cases. A simple instance will make this clear. A and B are two pahi raiyats, each paying a rent of Rs. 4. A's prevailing rent is Rs. 11, and B's prevailing rent is Rs. 9, then, according

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

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

W. M

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

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

Maximum enhancement in the case of privileged tenants.

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

Special cases.

I should suppose such a proviso essential to any settlement work.

H. C.

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

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

Rents not to be reduced except in special cases.

The statement of comparative rentals and other assessment sheets.

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

Comparative rental statement.

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

Assessment sheets I to IV.

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

PART IV.—PRACTICAL APPLICATION OF THE ASSESSMENTS PRINCIPLES

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

Division of the subject

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

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

It will then be necessary to consider separately—

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

Pahi raiyats.

Rules for fixing fair rents of pahi holding.

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

(1) In the absence of special reasons to the contrary, the existing rent is assumed not to exceed the fair rent.

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

(3) But if the existing and prevailing rents are each less than half the guiding rent, then the fair rent is the prevailing rent, or the limit rent by application of the prices rules, whichever is greater. This rule is a slight modification of that given in paragraph 26 of the note of the Director of Land Records and Agriculture which runs as follows : "Where the existing rent and the rent calculated at the prevailing rates are both less than half of the rent calculated at the guiding rate, the assessing officer will proceed to assess a fair rent on the ground of prices, but will keep in view the guiding rate as a limit of enhancement." The rule proceeds on the hypothesis that the guiding rent is greater than twice the existing rent, whilst I have assumed throughout that no rent is to be more than doubled on the ground of the rise in prices ; it follows that the guiding limit need never be considered in enhancing rents under this rule, as the limit by application of the prices rules must; from the nature of the case, be less than the limit imposed by guiding rates.

(4) In villages for which there are no prevailing rates, the existing rent is the fair rent, if it be greater than the guiding rent. But if the existing rent be less than the guiding rent, the fair rent is the guiding rent or the limit rent by application of the prices rules, whichever is less. If however, pahi rates have risen in the village 100 per cent during the term of the settlement then the existing rent remains the fair rent.

(5) When the rental according to rule (2) would be greater than Rs. 10, the maximum limit of enhancement is an increase of 100 per cent or Rs. 10, whenever is greater.

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

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94. The fair rents fixed in accordance with the above rules are illustrated by Appendix VIII, Table 1. Out of 1,154 holdings, 287 or 24·9 per cent. have been enhanced ; the total enhancement amounts to Rs. 203 on Rs. 3,052 or 6·65 per cent. The only villages in which the rise is at all considerable are the low rated mauzas of Somraisasan and Ghur Padampur, where rents have not risen during the term of the settlement, and are now enhanced on the grounds of the rise in prices (see village notes). The application of the guiding limit has, in the majority of cases, prevented enhancement to full prevailing rates. Whilst 102 raiyats have been enhanced to guiding as less than prevailing rents, only 63 have been raised to full prevailing rents. The rents of no holdings have been enhanced above prevailing rates. The seven irregular cases entered in column 12 of the table have already been discussed. The average pahi rate per acre at the last settlement was Rs. 1|0-8, the average existing rate per acre of the holdings shown in Appendix VIII, Table 1, is Rs. 2-4-3, whilst the average new rate for these holdings is Rs. 2-5-6 ; pahi rates have therefore risen during the term of the settlement by annas 5 9 in the rupee, the present enhancement is anna 1 per rupee, and the increase of the new over the last settlement rate is annas 7-1 per rupee.

Result of the application of the rules.

Thani and other fixed rent raiyats

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

Rules for fixing fair rents of thani holdings.

(1) In the absence of special reasons to the contrary, the existing rent is assumed no to exceed the fair rent.

(2) In villages in which prevailing rates exis, the existing rent is the fair rent, if it is greater than the guiding rent. If the existing rent is less than the guiding rent, then the fair rent is the guiding rent or twice the existing rent, whichever is less subject to this exception, that if the prevailing rent is greater than twice the existing rent, but less than the guiding rent, then the fair rent is the prevailing rent The meaning of this exception is that the 100 per cent. increase limit must be applied when the enhancement is made on the ground of the rise in prices, but need not be regarded when the rise is to prevailing rates.

(3) In cases coming under the above exception, the 5th pahi rule applies.

(4) In village in which there are no prevailing rate ; the fair rent is the existing rent, if the latter is greater than the guiding rent ; but if the existing rent is less than the guiding rent, then the fair rent is the guiding rent or twice the existing rent, whichever is less.

96. The enhancement of rents of holdings wholly or chiefly thani are shown in Appendix VIII, Table 2. They are rather more considerable than in the case of pahi holdings, a circumstance that is only reasonable. considering that they have not been liable to change during the term of the settlement, and that their present level is lower than the pahi average. 64·9 per cent. of the holdings have been enhanced : the total enhancement is Rs. 381 on Rs. 1,566 or 24·3 per cent. Mauza Ghur Padampur is respensible for Rs. 137 out of the total enhancement. The average existing rate per acre is Re. 1-9-1, and the average rate per acre of the rents now fixed is Re. 1-15-3, the enhancement per rupee is therefore annas 3-11.

Result of the application of the rules.

Chandna raiyats.

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

Rules in the case of chandna holdings.

Ordinary raiyats in general

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

Changes in average rates of ordinary raiyati holdings.

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Comparision of pahi and thani rates.

99. The average rate per acre of the existing rents of the holdings wholly or chiefly pahi shown in Appendix VIII, Table 1, and of the holdings wholly or chiefly thani shown in Appndix VIII, Table 2, are respectively Rs. 2-4-3 and Re. 1-9-1. Assuming the guiding rates to relpresent the relative values of the different classes of soils, lands in the possession of thani raiyats are on the whole 1·10 times as valuable as lands in the possession of pahi raiyats. Taking this into account, existing thani rates are on an average 1·59 times lower than existing pahi rates. Making a similar calculation for new rentals, it appears that those fixed for thani raiyats are still 1·36 times lower than those fixed for pahi raiyats. At the last settlement the average rate per acre for thani and other fixed rent raiyats was Re. 1-11-3, and for pahi raiyats Re. 1-10-8. The thani rate was thus 1.04 times higher than the pahi rate. The considerable relative rise of pahi rates is a most noteworthy incident. The figure 1·04 cannot be taken as representative of the condition of things throughout the pargana, owing to the irregularity introduced by the low rated mauza of Ghur Padampur. The ratio of last settlement thani to pahi rates will in most groups be higher than 1·04 ; according to Mr. Commissioner Mills, the general ratio of thani to pahi rates fixed at the last settlement, was that of 5 to 9.

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

H. C.

Non-occupancy raiyats of nij-jote land.

Rules for fixing money rents of under raiyats

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

Under-raiyats.

Rules for fixing money rents of under raiyats.

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

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

(2) Where the rent of the original raiyat has been enhanced, the rent of the under-raiyat has been fixed at his existing rent or 25 per cent above the rent paid by the original raiyat for the land included in the under-raiyat's holding, whichever is greater. A 25 per cent. increase on the amount he himself pays is, under the provisions of section 48, clause (b) of the Tenancy Act, the maximum limit of rent recoverable by the landlord of an under-raiyat, otherwise than under a registered agreement. The maximum limit has been chosen, because it is found that the very large majority of under-raiyats do in fact pay more than 25 per cent. in excess of the rents paid by their landlords. In working at the rule, three cases have to be considered— (1) Where one raiyat cultivates the whole of the original raiyat's holding. In this case the new rent of the under-raiyat will be his existing rent, or the rent of his landlord increased by 25 per cent., whichever is greater. (2) Where several under-raiyats cultivate the entire holding of the original raiyat. In this case the rents of the under-raiyats will be left unchanged, if the total of their existing rents amounts to 25 per cent, in excess of the rent paid by their landlord. If the total of their rents is less than this sum, then the fair rent of the original raiyat, increased by 25 per cent., is divided up in the proportions of the prevailing rents (or guiding rents in the absence of prevailing rents) of the several under-raiyats. The new rent of each under-raiyat is his existing rent, or the proportionate share of his landlord's increased rent corresponding to his prevailing (or guiding) rent, whichever is the greater. (3) Where the original raiyat himself cultivates a portion of his holding, and has leased the remainder to one or more under-raiyat In this case the fair rent of the original raiyat, increcsed by 25 per cent., is divided up ccording to prevailing rents (or guiding rents in the absence of prevailing rents) into the rental corresponding to the land he himself holds, and the rental corresponding to the land leased by his under-raiyats. If the total of existing rents paid by the under-raiyats exceeds their proportionate share, calculated by the obove rule, then the rent paid by cash is left unchanged. If not, the rent of each under-raiyat is fixed in accordance with rule 2. All three cases are of common occurrence. Exception might perhaps be taken to rules 2 and 3, on the ground that the original raiyat is entitled to an increase of rent from each under-raiyat now paying less than 25 per cent. in excess of his proportionate share of the original raiyat's fair rent, irrespective of the fact that the total rent paid by the under-raiyats exceeds by more than 25 per cent. the total fair rent to be paid by the original raiyat for the lands they lease. I do not, however, think that the original raiyat will have serious grounds for complaint, if the total rent of his under-raiyats be never fixed at less than 25 per cent. of

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

H. C.

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the rental he himself is to pay for the land they lease, whilst from a working point of view, it is desirable to have recourse as seldom as possible to the process of proportionate division which involves elaborate and therefore costly calculations. On the other hand, notwithstanding that under section 43, clause (*b*) of the Tenancy Act, the landlord of an under-raiyat holding at a money rent is not entitled to recover rent exceeding the rent which he himself pays by more than 25 per cent, it has not been proposed in the above rules to lower existing rents of under-raiyats which exceed this limit. I solicit instructions whether, in view of the presumption raised by section 104, sub-section (3), that the existing rent is fair and equitable until the contrary is proved; rents of under-raiyats may in these cases be considered fair rents in the absence of any application for reduction by the persons concerned, or whether they must always be reduced to the 25 per cent. excess limit. Such reductions would altogether revolutionize the relative position of raiyats and under-raiyats, and involve considerable hardship to the former class; this hardship would be left most severely by bajyaftidars debarred from taking an ordinary rent from their under-raiyats, because thay themselves pay a low rent.

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

W. M

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

H. C.

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

Result of application of the rules.

Tenants holding at previleged rates and now liable to full aesessment.

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

Rules for fixing fair rents of bajyaftidars who are tenure-holder.

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

Rules for fixing fair rents of bajayftidars who are tenure-holders.

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

Result of the applieation of the rules.

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106. The holdings are so small that the application of the 200 per cent. limit rule has benefited only a small proportion of the bajyaftidars; whilst 514 holdings have been raised to full guiding or prevailing rentals, in only 48 cases (excepting the special cases in Ghur Padampur) has the maximum enhancement limit been applied; I proposs to relieve the bajyaftidars by applying the limit irrespective of the amount of the new rental. It will than operate very generally, and be a sufficient safeguard against excessive enhancements. In Appendix VIII, Table 4A, are shown the nature and amount of fair rents fixed under the modified rule. In 147 cases only are the fair rents the full prevailing or guiding rentals; in the remaining 451 cases the 200 per cent. limit is applied The total enhancement is from Rs. 224 to Rs. 614, or 174 per cent. The new average rate per acre amounts to Re-3-11. Making the same allowance as before for the relative value of lands in the possession of bajyaftidars and pahi raiyats, the ratio of average bajyafti to average pahi rates is only $\frac{1}{1.97}$ or rather over one-half. The imposition of this very low assessment cannot be regarded as a harsh measure.

Proposed modification of the rules in favour of bajyaftidars.

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

W. M.

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

H. C.

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

H. C.

Kamil Raiyats.

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

Application of the bajyafti rules to kamil holdings.

Lands now held rent or revenue-free.

108. Lands hele rent or revenue-free consist of—

Nature of the lands held rent or revenue-free.

(1) Resumed and excess revenue-free lands, 20 23 acres,

(2) Resumed and excess jagirs, 72·21 acres.

(3) Resumed minah, 1·80 acres.

(4) Invalid rent-fee lands, 24·88 acres.

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

Rules for their assement.

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

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

The assement is illustrated by Appendix VIII, Table 6. The total area of the rent and revenue-free lands is 119·12 acres, the total rent is Rs. 204-7-9. The average rate per acre is thus Re. 1-11-5 or annas 1[·]1 below the pahi rate. The special cases shown in column 6 of the table have already been commented on.

110. A special point to note is that the total rental assessed on the holdings of 38 chaukidars and one patwaris is Rs. 117-12-8 or 1·3 per cent. of the entire new rental.

Chaukidars and patwaris.

Produce rents.

111. On the hypethesis that an officer settling fair rents under section 104, clause (2) of the Tenance Act cannot commute a produce to a money rent without an application under section 40, it is assumed that, when the existing rent is a produce rent, the fair rent settled will be a produce rent. In order to assess the rent or revenue payable by the landlord collecting the produce rent, the assets of the land have been estimated under the rules enunciated above for rent and revenue-free holdings. The result is shown in Appendix VIII, Table 7. The total area paying a produced rent

Rules for estimating the assets of lands paying a produce rent

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

is 85·70 acres ; for 81·81 acres the rent is *dhulibhag* (half the produce of grain and straw). For the remainder the rent is sanja (a fixed number of measures of grain ; in this case 3 bharans 14 gounies at $3\frac{1}{4}$ seers per gouni). The total estimated rental is Rs. 180-6-8. The average rate per acre is Rs. 2-1-6. that is, annas 5 less than the average pahi rate.

Village tenure-holders.

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

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

(1) The rental of the lands in their possession.

(2) Their share of the gross assets.

(3) The effect of the essessment of rent and revenue on their income.

Assessment of lands in the possession of tenure-holders.

Rules for determining the assets of lands in the possession of village tenure-holders.

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

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

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

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

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

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

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

These five rules correspond to the five rules enunciated for pahi raiyats. The first two have been left unaltered. A modification is made in the fourth, which will extend to the third in the rare cases in which it may be necessary to apply it. In using the two rules, the 100 per cent. increase limit imposed by the rule for enhancement on the ground of prices is disregarded. The prices rules are not applied to the rents of tenure-holders and there is therefore no objection to raising their rents to the full guiding limit, unless this would involve excessive enhancements. Instances occur in which this is the case, and where it is, therefore, desirable that enhancements should not exceed 100 per eent. In two villages now paying at remarkably low rates (Samraisasan and Ghur padampur) I have adopted this plan (see village notes). The guide for the assessing officer in such cases must be the consideration whether enhancements to guiding rents without the application of the 100 per cent. limit would result in an increase of rent which the tenure-holders might find it difficult to pay (as in Samraisasan), or whether the full enhancement would raise the nij-jote and nij-chas rents out of due proportion to those paid by the raiyats of the village (as in Ghur Padampur). Rule 5 for pahi raiyats has been framed to prevent the hardship of excessive enhancements in the case of considerable holdings now paying at low rates. A similar provision embodied in rule 5 as enunciated above, protects tenures which consist principally of nij-jote and nij-chas lands. The rule does not specify how the application of the limit is to be made, whether a lump sum is to be dedueted from the total assets, or whether individual nij-jote rentals are to be lowered, so as to prevent the total enhancement from exceeding 100 per cent. The latter course should, I think, be adopted. In the revenue-paying tahsil alahida of lakhitaj mauza Baliasasan, the rent-paying area, which consists only of 6·72 acres, is almost entirely nij-chas. The existing rentals are very low, less than half the guiding rentals ; the enhancement in the case of each tenure-holder has been limited to 100 per cent.

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Result of the application of the rules.

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

Share of the assets.

General description of the assets and their division.

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

Tenure-holders' shares.

116. The percentages of the assets granted to different descriptions of village tenure holders at the last settlement have been retained the four classes existing in the group of villages under consideration are makadams, sarbarahkars, and awal and doyem kharidadars; they respectively received at the last settlement 20, 15, 30 and 20 per cent. of the gross assets (see Apdendix XII). A statement comparing the division of new and last settlement assets between Government, proprietors and tenure-holders is given for all mauzas and tahsil alahidas in Appendix XIII. The share falling to the tenure-holders has increased from Rs. 911-14-14 to Rs. 1,437-8-6$\frac{1}{2}$, that is, by 57·6 per cent.

Effect on tenure-holders' incomes.

Statement of tenure-holders' incomes (Appendix XIV, Table 2).

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

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

Explanation of the serious diminution in tenure-holder's incomes.

118. An inspection of the statement will show that in many villages the tenure-holders will suffer a serious diminution of income. They have in this pargana enjoyed the lion's share of the unearned increment during the past 60 years and the chief burden of any increase in the Government revenue that is to be made must necessarily fall on them. A simple example will illustrate the matter. Suppose that the assets of a makadami village were fixed at the last settlement at Rs. 100, then the makadam's share was Rs. 20. Suppose also that he has raised the rental by Rs. 50 during the term of the settlement, then his income has risen to Rs 70. After the readjustment of the division of the assets he will receive only Rs. 30. His income is diminished by Rs. 40 or 57 per cent. For the 19 villages for which figures are given in Appendix XIV, Table 2, the total present ncome is Rs. 2,156; this will now be diminished by Rs. 904 or 41·9 per cent. Only on

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

Suggested remedy.

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

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

W.M.

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

H.C.

Proprietors.

Kotdesh estate.

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

Assets of nij-jote and nij-chas lands.

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

Settlement of lands in the direct collection of the zamindars.

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

Share of the assets.

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

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

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

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124. Not only does the zamindars' share of the assets show a large increase over what they received at the last sett'ement but their actual income will be materially raised. As regards their hastabud and khamar lands the zamindars are in the same position as village tenure holders, and their incomes therefrom may or may not be increased or may even suffer a decrease, but it is less likely to suffer a decrease in their case than in that of the village tenure-holders, inasmuch as their share of the assets is greater. In the villages now under consideration the income from hastabud and khamar lands has increased. But by far the greater part of the estate consists of the tenure-holders' villages, which have paid a fixed rent throughout the term of the settlement, and will now be obliged to yield to the zamindars a portion of the unearned increment. A comparative statement of the new existing and last settlement incomes is given in Appendix XIV, Table 1. The form is similar to that explained with reference to the incomes of tenure-holders with the addition of columns to show the new and existing income derived by the zamindars from their tenure-holders' villages. Tahsil alahidas as well as original mauzas are included in the figures of the statement. The new income will be 42·35 per cent. greater than the existing income, and 53·66 per cent. greater than the last settlement income.

Effects of the settlement on the zamindars' income.

Homesteads (Gharbari).

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

Homesteads not assessed on the rules for cultivated lands. General principle of assessment.

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

Rules of assessment.

127. The case of thani raiyats requires special notice. At the last settlement, whole or part of the thani raiyat's gharbari land was granted to him free of rent, the remainder, if any, being assessed at rates sometimes above and sometimes below pahi rates. The right to hold a plot of rent-free gharbari is a very ancient one, and is mentioned by the authorities as one of the advantages that to some extent compensated the thani raiyat for the heavy burden of rent and imposts heaped upon him. Now that thani raiyats are being assessed at only average pahi rates, it would not be reasonable to leave their gharbari unassessed, whilst homesteads of pahi raiyats continue to pay rent and revenue; it is very desirable that thani raiyats should not again be assessed above the general market rates, but not that the pahi raiyats should in their turn bear an unfair share of the burden of assessment. Thani homestead lands have therefore throughout been assessed at pahi rate, that is to say, in calculating the prevailing and guiding rents of a thani roiyat the rental of any gharbari included in his holding has been calculated at the pahi block rate, and added to the prevailing and guiding rents of his cultivated land. In the next part of this report it will be suggested that total fair rents should be recorded in the khatian without any entry of field rents. If this view be adopted then in the case of a thani raiyat, although the rent of his homestead land has been taken into account in calculating his fair rent, there will be no objection to leaving the entry of "minha" against the plots he holds rent-free, and thus maintaining his ancient and special rights in the land.

Special case of thani raiyats.

I do not follow this argument; local conditions of a class can not be disregarded on arguments based on the conditions of a different class. We have seen that the thani raiyats will lose their fixity of rent under the Tenancy Act, why, therefore, gratuitously deprive them of another privilege also ?

H. C.

I hardly see the advantage of assessing and then remitting or abating rents on gharbari in the case of thani raiyats.

H. C.

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Assessment of waste or culturable lands.

128. When waste lands (such as small tanks or private roads) or culturable lands are included in a raiyat's holding, he usually pays a trifling rent for them. When such rents are separately recorded in the khatian, they have been rentained. It is not proposed for the area under report to assess any other rent or revenue on waste or culturable lands. This procedure follows that adopted at the last settlement. Unculturable waste was left altogether unassessed. The Deputy Collectors fixed rents on culturable lands which were afterwards, except in rare cases, cancelled by the Special Commissioner. The percentage of culturable on total area in the present group of villages is only 3·06. The small increase that has taken place in cultivation during the term of the settlement, taken in conjunction with the above figure, affords a reliable indication that great profits will not be made out of new cultivation during the forthcoming settlement. With the exception of a few plots which it is not worthwhile to treat specially, the whole culturable area is further more included in the general waste khatians of proprietors and tenure-holders. If, therefore, anything is to be paid for these culturable lands, the chief burden will fall on the village tenure-holders, who as we have already seen, in yielding to zamindars and to Government their shares of the unearned increment that has already accrued, will have to pay quite as much as they can afford without their future profits being discounted.

General rule that waste and culturable lands should not be assessed to rent and revenue.

Quite so; and though they lose the reversion of most of the culturable area as compared with the previous settlement their incomes are reduced.
H. C

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

Exceptions.

Except the hardship that such a procedure is opposed to previous practice.
H. C.

Assessment of Orchards.

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

Assessement based on the rules laid down in the letter of the Settlement Officer, No. 1004, dated the 13th April 1893.

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

Explanation of the rules.

Some orchards were, I believe, excluded from assessment at the last settlement. On the other hand, in Khurda they were assessed at varying rates similar to those of Bazay fasal and higher than those of all other arable lands; page 161, Khurda Settlement Completion Report.
H. C.

Assessment of Fisheries.

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

Principles for the assessment of fisheries.

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

General Results.

133. Appendix VI, Table I, and Appendix XIII show the general results of the application of the assessment rules. The detailed figures contained in these statements have been commented on in discussing the principles on which fair rents have been fixed for different classes of holdings and tenures. It remains to note the results indicated by the totals. The total assets have increased 17·70 per cent, during the term of the settlement; a further enhancement of 30·18 per cent. is now made on the existing rental; the total excess of new over last settlement assets is 53·21 per cent, The average rate per acre of the last settlement assets was Re. 1-8-4; the average existing rate is Re. 1-10. and the new average rate is Rs. 2-1-6. The figures are taken from Appendix VI, and therefore exclude the rent of fisheries, which is only shown in Appendix XIII. The increase in Government revenue is from Rs. 3,848-11-2¼ to Rs. 5,864-5-9¼ or 52·38 per cent. (Appendix XIII)

Charges in the total assets, and proposed increase in the Government revenue.

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

H:C.

134. These calculations are made on the assumption that the rents of bajyaftidars are fixed according to the present rules. If the new rents are lowered in accordance with the proposition made in paragraph 106, tht total assets will be reduced from Rs. 9, 011-6-7 $\frac{5}{8}$ to Rs.8,784-5-0¼, and the new rate per acre will be Rs. 2-0-8 instead of Rs. 2-1·6. The percentage of new over existing assets will be 25·63. and of new over last settlement assets 49·35. The new Government revenue will be Rs.5,736-11-11, and its excess over the present revenue 48·53 in place of 52·38 per cent. The total assets falling to the share of proprietors and tenure-holders, and consequently, also their incomes will be lowered in a like manner. If an extra 5 per cent. of the assets be granted to village tenure holders (*vide* discussion on tenure-holders' incomes paragraph 119), the new Government revenue will be further reduced to Rs. 5·344-3-9½, and its excess over the present revenue will be only Rs. 1,495-8-7¼ or 39·13 per cent.

Result of the modification of the rules in favour of bajyaftidars. and affect on the Government revenue of granting to village tenure-holders an increased share of 5 per cent of the assets.

No. 2(*b*)

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

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

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

With your memorandum No. 1213 - A, dated 11th Octber 1392, was forwarded for report Government letter No. 3544-T.R., dated 17th September 1892, on the subject of the assessment of Orissa; and in your letter No. 458-A., dated 30th March 1893, it was stated that the Board would abstain from discussing and expressing their views on the details of the system of assessment set out in paragraphs 15 to 37 of my notes written in Orissa in February 1893, until Mr. Nathan's report on his test assessment of 20 villages of pargana Kotdesh should be received. With reference to those letters, I have the honour to submit copy of the correspondence noted in the margin, and to offer the following remarks on the whole subject of the assessment of the temporarily-settled estates of Orissa.

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

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

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

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

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

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

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made of Orissa will be found on pages 35 to 58 of Mr. G. Toynbee's Sketch of the History of Orissa, and in the speech of the Hon'ble Mr. V. H. Schalch delivered in the Lieutenant-Governor's Council on the 20th June 1867, in connection with the Bill for continuing the existing settlement, which was passed into law as Act X (B.C.) of 1867. A summary account of the legislation subsequent to Regulation XII of 1805, and of the short settlements made previous to the existing settlement, which was carried out in the years 1833 to 1847, which was brought in to effect for a term of 30 years from 1833 to 1867, and which was extended by Act X (B.C.) of 1867, is also given in Mr. Justice Field's foot-note to paragraph 162 of his introduction to the Regulations. Valuable information with regard to the land tenures of Orissa and with regard to land revenue settlements is to be found in the Minute by Mr. A. Sterling, Secretary to the Commissioner of Orissa, dated 16th October 1821; in the answers furnished by the Commissioner of Orissa and by the Collectors to the Twenty-one Questions asked in a Circular issued by the Board of Revenue on 5th Septmber 1831; and in a Minute, dated 23rd January 1847, by Mr. A. J. Moffatt Mills, Commissioner of Orissa. All these papers are printed as Appendices to Mr. Toynbee's "Sketch of the History of Orissa."

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

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

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

Objects of the settlement of 1838; and principles on which it was made.

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

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

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

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

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Survey and record-of-rights how made at the settlement of 1838.

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

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

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

* * * * *

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

"While this examination was in progress, amins were deputed, under the personal inspection and responsibility of the Deputy, to fill up the columns headed 'soil and crop' left blank in the field-book, When this enquiry had been completed and considerable progress made in disposing of the claims of the lakhirajdars and intermediate holders, the Deputy Collector proceeded to inquire into the real assets of each village and make the jamabandi of the khalisa and resumed lands by defining the rent to be paid by the resident raiyats, *viz*, by the thani raiyats, by the chandnidars, by kharidadars of the first and second class, and finally by the ex-lakhirajdars for their several holdings, interchanging pattas and kabuliyats with each of them to pay the rent imposed thereon. This, his first object, being attained, he next proceeded to classify and assess the nij-chas, pahi, and other cultivated and culturable lands *en masse*, thus arriving at the aggregate jama which the village should pay. The process was undoubtedly tedious and expensive, and it was more than once proposed to introduce the system of making settlements pursued in the Upper Provinces; but no officer conversant with Cuttack revenue affairs countenanced the proposition. The plan was discussed at a conference of the Board in 1841, and wisely abandoned as impracticable. Mr. Commissioner Ricketts expressed his opinion on the subject in 1838 in the following wards :— "The more experience I aequire, the more convinced I am that the aggregate to detail system is impracticable here. The Board have now seen enough of Cuttack settlements to judge what sort of a settlement it would be if all the relative rights of kharidadars of the first class, kharidadars of the second class, makadams, sarbarahkars, and thani raiyats were to be left unadjusted, and I rely on their not proposing any alteration in the detail of the proceedings." In the operetion report of 1840-41, I recorded my opinion as follows :—'It was agreed (at the Conference) that any alteration in the present system of making the settlements and of preparing these papers (settlement records) was unadvisable; and, abounding as Cuttack does with such a variety of under-tenures, I think the aggregate to detail system of the Upper Provinces could not well be introduced, and sure am I that its introduction would cause great and general dissatisfaction to the country, while as regards the rents to be paid by the ex-lakhirajdars, kharidadars, and others who before held their lands at a quit-rent or free of rent charges, it would, in practice, be found to retard the settlement operations; the Settlement Officers must fix the rents to be imposed on these holdings."

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

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

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

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

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

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

Mr. Mills continues—

" There was no difficulty in ascertaining the actual rent paid by the thanees, as it was notorious that they were almost invariably assessed at a rate infinitely higher than the produce of their lands or any concomitant advantages of residence, &c., could enable them to pay. With this safe guide to go by, with the Mahratta papers given into the first Commissioners, comprising detailed jamabandi, jama-wasil-baki, and jama-khurduch accounts of each mahal for 1209 and 1210, with the patwari accounts annually delivered into the kanungos' offices, and with the information gathered from the kanungos and agricultural community it was not a difficult task to estimate the rental of the occupied land and to determine what jama each mauza could ordinarily pay.

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

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

The cost of the settlement operation down to the 30th April 1845, when the ccounts are said to have been closed, was Rs. 20,55,348.

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

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

Results of the settlement of 1838.

4. The results of the settlement of 1838, as shown by Mr. Mills, so far as regards the revenue, were that a total increase of Rs. 34,979 was obtained, the former revenue of the Province, *viz.*, Rs 16,54,650, having been raised to Rs. 16,89,630, In a statement, dated 7th December 1850, the Commissioner of Orissa showed the " net increase of revenue obtained by settlement ' to be Rs. 42,165 Company's rupees. As the best of the success of the settlement. Mr. Mills reports that out of the total number of 3,440 estates settled in the three districts there were only 75 which had to be held khas or farmed out in consequence of the refusal of the proprietors to engage for the revenue. In his speech in Council which has been cited above, Mr. Schalch stated that it was found by the survey and settlement that the gross area of the Province was about $3\frac{1}{4}$ million acres, of which about 2 million acres were under assessment and the rest not assessed at all. The statement submitted by the Commissioner of Orissa, dated 7th December 1850, shows the aggregate cultivated area included in the settlement as 1,497,275 arces. and the aggregate uncultivated area as 612,139 acres. Apparently these figures relating to area, as well as the figures quoted from Mr. Mills' Minute as showing the revenne settled, do not take account of the permanently-settled estates. It may be mentioned that the whole land revenue of the Province of Orissa, as stated in the last published report of the Board of Revenue, is Rs. 18,91,513, as shown in the margin.

	Rs.
Demand from permanently-settled estates	1,46,724
Ditto temporarily-settled estates	12,99,843
Ditto Government estates and estates managed for proprietors	4,44,946
Total. ...	18,91,513

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

Anticipations of increase of revenue likely to result from a resettlement of Orissa.

In paragraph 9 of a letter No. 1418-T.—A, dated 30th November 1889, with which was forwarded a programme for the survey and settlement of Orissa, Mr. Finucane stated the revenue of the temporarily-settled estates (inclusive of Government estates, except Khurda) ta be Rs. 14,57,632 * He showed that, assuming the rentals of temporarily-settled estates shown in the road cess papers† to be correct and assuming even that they are not enhanced in the settlement operations, a settlement made on the basis of an allowance to the proprietors of as much as 50 per cent. in the assets would result in an increase on the present revenue of over five

	Rs.
* viz., Cuttack	... 7,81,757
Puri (exclusive of Khurda)	... 3,07,487
Balasore	... 3,68,388
	14,57,632
† Cuttack	... 22,75,641
Puri (exclnding Khurda ...	... 6,60,623
Balasore	... 10,02,900
Total	... 39,39,164

lakhs of rupees per annum. Taking into consideration, however, the probability that the rentals shown in the road cess papers are below the truth, and also the probability that existing rents may be enhanced in the course of the settlement operations, and that excess lands found in the possession of lakhirajdars and invalid tenures will be assessed, Mr. Finucane considered that the increase of revenue which will result from the operations cannot at a moderate estimate be less than six or seven lakhs per annum. In paragraphs 15 to 17 of a letter No. 653-G., dated 15th April 1893, which is one of the enclosures of this letter, the Collector of Cuttack has corrected the figures shown above as representing the rental of temporarily-settled estates in Cuttack, and states that the assets of temporarily-settled estates (excluding the Government estate of Banki), as valued about seven years ago for road cess purposes, were found to be Rs 17,80,304 only. The Collector, however, assumes an increase of rental of the temporarily-settled estates in cuttack as likely to be effected in the settlement operations, amounting to Rs 3,45,000. This would give a rental of Rs. 21,25,000 in the new settlement for the temporarily-settled estates of Cuttack. Mr. Stevenson notes that even if Government only takes 60 per cent. of this rental, the new revenue of the temporarily-settled estates of Cuttack district, exclusive of the recently-settled Government estate of Banki, will be about 12¾ lakhs, instead of Rs. 7,16,409. I have no later information with regard to the existing rentals of the temporarily-settled estates in Puri and Balasore than that which was submitted by Mr. Finucane in 1889, and which has been quoted above.

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

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

Question as to the share of the assets to be allowed to zamidars and others in the new settlement.

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

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

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

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

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

7. The subject of the maintenance of settlement records in Orissa and of the organisation of a land records establishment for this purpose was dealt with in my letter No. 2775-S., dated 12th October 1893. It is unnecessary for me to repeat here the proposals which were made in that letter. Assuming that a land records establishment will be organised in Orissa on the scheme recently formulated by the Government for the maintenance of settlement records (and published in the shape of a Bill in the *Calcutta Gazette* of 25th October 1893), I have only to estimate what will be the cost to be borne by the settlement-holders on account of the staff and establishment. Section 7 of the Bill authorises levy of a rate not exceeding $\frac{1}{2}$ of an anna in the rupee of the annual value of lands, and sections 9 and 10 of the Bill make provision as to the proportion of the rate to be recoverable from tenure-holders and raiyats. Where no tenure holder intervenes, the zamindar will recover half the rate from his raiyat and will pay half himself. Approximately, therefore, it may be said that the zamindars of Orissa will have to pay *as a land records cess*, in addition to the land revenue a sum equivalent to $\frac{1}{16 \times 8} = \frac{1}{128}$ of the rental or, say, $\frac{3}{4}$ per cent. of the assets. This figure may be borne in mind in determining the share of the assets to be taken by Government as land revenue.

Chaukidars how to be maintained.

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

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

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

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

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

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

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

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The first point to note is that the share of the assets commonly retained by Government at the last settlement was not 70 per cent., as stated in the letter of the Government of Bangal, No. 3544-L. R., dated the 17th September 1892, but, as will be seen, 65 per cent. only. It appears from the letter of the Settlement Officer of Orissa, No. 995, dated the 8th April 1893, and from the letter of the Collector of Cuttack, No. 653-G., dated the 13th April 1893 (copies of which are forwarded with this letter), that it was at first proposed to retain the higher percentage of 70 per cent., but that Government subsequently modified their orders in favour of the zamindars. A remark made in the Minute of Mr Commissioner Mills, dated the 23d January 1847, that " the zamindars allowance to cover malikana, risks and expenses was first limited to 30 per cent. but under the orders of the 5th May 1840, 35 per cent. was fixed as the minimum, with permission to increase it to 40 in cases where the particular circumstances of the estate justified the indulgence " has already been quoted at end of paragraph 3 of this letter. This remark of Mr. Mills is illustrated by the following table extracted from paragraph 3 of the letter of the Settlement Officer, No. 995, dated the 8th April 1893, showing the percentages taken by Government at the last settlement of all the temporarily-settled estates (as they then existed) in the three districts of Orissa :—

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

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

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

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

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7. The large number of chandna and pahi raiyats.

8. Liability to damage by wild beasts.

9. Previous high assessment.

10. Liability to supply rasad.

11. Smallness of the estate.

12. The fact of the estate having before been held lakhiraj.

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

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

(1) That 65 per cent, be considered the share of the assets ordinarily to be taken by Government.

(2) That where the share taken at the last settlement was larger than 65 per cent., that larger share continue to be taken.

(3) That where at the last settlement the share taken by Government was less than 65 per cent. that lesser share continue to be taken, unless it appears that the reasons that led to it have disappeared.

(4) That the application of the foregoing rules be made in a liberal spirit.

(5) That the proportion of division between the zamindar and the various tenure-holders continue as before.

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

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

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

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

Law under which the settlement operations are being conducted.

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

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

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

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

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

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

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

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

Instructions given to settlement of rents.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

System of assessment further discussed in Officiating Director's notes of August 1892 and February 1893.

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

Preliminary remarks in justification of the assessment proposals now submitted.

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

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

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

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

"He shall settle a fair and equitable rent"

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

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

Nij-jot lands.

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

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

As to resumption of revenue-free lands.

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

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

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

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

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

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

Service lands.

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

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

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

Status of bajyaftidars.

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

Treatment of the assets of bajyafti and kharida holdings.

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

Question whether the rents of thani raiyats and bajyaftidars should be fixed for the term of settlement.

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

Rights in waste lands.

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

The assessment problem ; and the assessment principles proposed.

21. In paragraph 61, Mr. Nathan introduces what he describes as "the assessment problem," *i.e.*, the facts which must be borne in mind in the settlement of fair rents in Orissa, and the principles suggested for approval in making that settlement. In paragraphs 62 to 91, Mr. Nathan describes the procedure which he would recommend, which, it may be remarked, is based almost entirely on the instructions which have been cited in paragraph 11 of this letter ; and in paragraphs 92 to 134 he shows the results of the practical application to the different classes of tenancies of the principles suggested. The stages of the proposed procedure are (1) preparation of the soil map ; (2) entry of class of soil in the records ; (3) determination of prevailing rates for the village ; (4) determination of guiding rates for the group of villages ; (5) preparation of a comparative rental

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statement, contrasting for each cultivator his existing rental as recorded in his khatian with the rental of his lands at prevailing and guiding rates ; (6) preparation of assessment sheets illustrating the history and present condition of the village ; (7) determination of fair rents with the assistance of the comparative rental statement and the assessment sheets.

The principles proposed are so clearly stated by Mr. Nathan, that it is unnecessary for me to recapitulate them ; and I have only to ask whether they have the approval of the Board, and whether they may be laid down for the general guidance of the Settlement Officers in Orissa. Such explanation as may appear to be necessary may be added that in stage (7) of the procedure the Settlement Officers must with reference to the requirements of the Tenancy Act, proceed judicially, and have regard, in cases where objection is made to the fair rent *proposed* by them, only to such evidence as is placed on the record with due regard to the requirements of the law of evidence. The practical effect of such an instruction would be that in all cases in which the rent proposed by the Settlement Officer on the day fixed for *settlement* of rents is not accepted by the parties, the Settlement Officer will be forced by the difficulty of legal proof of prevailing rates, to base any enhancement on the ground of rise in prices alone.

Remarks on particular points of the proposed procedure.

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

(1) Prevailing rates.

Mr. Nathan wishes to amend his definition of a prevailing rate given in his 69th paragraph as follows :—

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

Guiding rates.

23. The subject of "guiding rates" is discussed in paragraphs 74 to 76 of the report. Agreeing with Mr. Nathan in the view that guiding rates are useful as an index to the amount of enhancements of rents of raiyats which may be made *on the ground of rise in prices*, it appears to me that in stage 7 of the proccdure these rates can only be practically used for settling fair rents of raiyats when they are not objected to by landlords or raiyats ; but that much use may be derived from them in formulating the rents *to be proposed* to tenants and landlords. It appears to me also that they can always be cited in judgments settling fair rents to show why the full enhancement permissible on the ground of rise in prices has not been taken.

Ascertained rates.

24. With reference to Mr. Nathan's remarks in paragraphs 78 and 79 of his report on "ascertained rates," it may be urged that when prevailing rates, as stated by landlords, are disputed (and it is from landlords only that Mr. Nathan has been able to obtain much assistance in recording existing rates) it may be desirable to check the rates stated by the landlords, by dividing the khatian rentals for particular classes of land by the khatian areas ; but in fact full material already exists for comparison in columns 5 and 6 of Assessment Sheet No. V (the form is printed as Appendix XVI. to Mr. Nathan's report). In view of the reasons stated by Mr. Nathan in his 67th and 79th paragraphs, I doubt whether it will generally be necessary to make such calculations which would involve increased cost on account of establishment for tabulation of figures.

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

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

(1) The rent of no raiyat who has held his lands at a fixed rent for the term of settlement shall be enhanced more than 100 per cent. on the ground of the rise in prices. In applying the maximum limit to other raiyats a reduction shall, when necessary, be made from this percentage proportionate to the rise in rates that has already taken place in the village under assessment since the last settlement.

(2) When the rent to be fixed at the present settlement for raiyats other than those holding at privileged rates is Rs. 10 or over, the maximum limit of enhancement shall be ten rupees, or an increase of 100 per cent., whichever is greater.

(3) In the case of tenants holding at privileged rates, the maximum limit of enhancement shall be 200 per cent.

(5) Nothing that has been laid down is to prevent the Assessing officer from making such modifications of the various rules for enhancement as will prevent hardship in individual cases.

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

Assessment sheets.

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

Practical application of the proposed principles of assessment.

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

Fair rents of pahi raiyats.

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

Rents of under-raiyats.

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

Rents of bazyaftidars and other tenants holding at privileged rates.

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

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

Kamil raiyats.

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

Division of the assets between the zamindars and the tenure-holders.

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

Assessment of homesteads.

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

Assessment of waste and culturable lands.

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

Assessment of orchards.

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

General results.

35. The general results of application of the proposed rules for assessment are summarised for the group of villages under report in Mr, Nathan's 133rd and 134th paragraphs. He shows that in the group of villages under report the total assets have increased from Rs. 5,881 to Rs, 6,991, including Rs. 180, estimated value of grain rent, or by 1770 per cent. during the term of settlement. Adding to the existing rental Rs. 2019, representing enhancement made on the existing rental, the total assets become Rs. 9,011, and exceed the assets of the last settlement by Rs. 3,129, or by 53·21 per cent. Lowered by more lenient treatment of bajyaftidars. as proposed in paragraph 106 of the report, the assets become Rs. 8,784 and the percentage of increase of new over existing assets becomes 26·79, and of new assetes over the assets of last settlement becomes 49·35. If the concession of an additional 5 per cent of the assets proposed in paragraph 119 of the report be allowed, the new Government revenue will be Rs. 5,344 against the last settlement revenue of Rs, 3,846, which gives an increase of 39,13 per cent.

Term of settlement to be made, discassed.

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

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Minimum limit enhancement; elimination of fractions.

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

Field rents.

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

Cost of carrying out the proposed settlement procedure.

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

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

I may here mention that the area of the temporarily-settled estates under resettlement in Orissa (exclusive of Khurda) is about 5,000 square miles, that the cost of survey and initial record-writing will probably be at least 5 annas or 6 annas an acre, and that the cost of check and attestation by revenue officers of the records of existing rights and rents, is likely to be not less then 4 annas an acre*. It is impossible to estimate what may be the cost of case-work under sections 104,105 and 106 of the Tenancy Act. On the whole, I do not anticipate that the settlement of the temporarily-settled estates of Orissa is at all likely to be made at a less cost than 12 annas to 1 rupee an acre, *i. e.*, it will cost from 24 lakhs to 32 lakhs of rupees.

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

Procedure for fixing fair rents under the provisions of the Tenancy Act and code of Civil Procedure.

40. Mr. Nathan's examination in his 139th and 140 paragraphs of the procedure required for fixing fair rents under the provisions of the Code of Civil Procedure, closes his report. It appears to me that the examination made is generally correct, and that it adequately states the great difficulties involved in settling fair rents under the provisions of the Tenancy Act and the Code of Civil Procedure on a large scale in connection with the settlement of the land revenue. It has to be remembered that even when existing rents are left untouched, the Civil Procedure Code must be followed in fixing the settlement rents except in so far as it may be modified by rule framed by the Local Government. Something can probably be done to simplify the procedure by additional rules to be made by the Local Government under the powers conferred by section 107 of the Tenancy Act. Thus, if Government should think proper to make a rule, and has power to make the rule that fair rents calculated in accordance with the principles of assessment which have been submitted in preceding paragraphs or on such other principles as may be laid down, may be *proposed* to all parties interested and that a burden of proof shall be thrown upon any person objecting to the rents proposed, to show that those rents are not fair, much difficulty would be removed from the Settlement Officer's path.

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

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

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

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

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

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

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

Feasibility of carrying out the settlement of Orissa under the present law questioned.

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

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

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

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Acknowledgment of assistance given by Messrs Maude and Nathan.

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

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

THE estimate is based on the following suppositions:—

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

		Rs.
(1)	Salary and allowance of Officiating Joint-Magistrate. lst grade at Rs. 966 for 12 months	11,592
(2)	His travelling allowance at Rs. 150 for 6 months	900
(3)	Salary and allowance of Deputy Collecter for 12 months, at Rs. 400 ...	4,800
(4)	His travelling allowance at Rs. 75 for 6 months	450
(5)	Salary and allowance of 3 Sub-Deputy Collectors for 5 months, at Rs. 200 ...	3,000
(6)	Their travelling allowance for 5 months, at Rs. 50 each	750
(7)	Office establishment for 12 months—	

		Rs.
1	Head clerk at Rs. 50	50
1	English clerk at Rs. 25	25
1	Nazir at Rs. 20	20
2	Record-keepers at Rs. 20	40
2	Vernacular muharrirs at Rs. 10	20
2	Patwaris (diet expenses) at Rs. 5	10
2	Chaprasis at Rs. 6	12
2	Daftaris at Rs. 6	12
8	Peons at Rs. 5	40
	Total ...	229

	For 12 months	2,748
	Six draftsmen at Rs. 20 for 6 months	720
		3,468
(8)	Contingencies at Rs. 75 for 12 months	800
(9)	1 Tent khalasi for four months at Rs. 6 for the Covenanted Officer in charge	24
(10)	Field establishment of the Deputy Collector and each Sub-Deputy Collector for $4\frac{1}{2}$ months—	

		Rs.
1	Muharrir at Rs. 15	15
1	Tent khalasi at Rs. 6	6
3	Peons at Rs.5	15
	$36 \times 4 \times 4\frac{1}{2}$	648
(11)	40 soil map kanungos for 4 months at Rs. 25	4,000
(12)	Assessment establishment—	
	(a) Four head muharrirs at Rs. 30 for 12 months	1,440
	(b) Four times the establishment estimated for in Part IV of the estimate given on page 31 of the report contained in letter No. 424, dated the 12th July 1893, Rs. 9,428 4	37,712
	Total ...	39,152
(13)	Office rent and building charges	1,000
(14)	Travelling allowance of ministerial officers	150
	GRAND TOTAL ...	70,714

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

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No. 2 (*c*).

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

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

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

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

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

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

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

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

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

In other words, I take it that the procedure does not purport of itself to settle fair rents† that will be binding on the parties, but merely to be preliminary to the settlement of fair rents, by civil suit, in all cases in which the rents deduced by it are not accepted by the parties. But the cost of these preliminary proceedings is estimated by Mr. Nathan at 3 annas an acre ‡ which, it is to be remembered, is exclusive of the cost of attestation, recording of existing rents and status, and of the settlement of fair rents by civil suit, "on the ground of rise in prices in all cases in which the proposed fair rents are not accepted by the parties."

† Paragraphs 129 to 141 of the report.

‡ Revised estimate prepared by Mr. Nathan annexed to Mr. Macpherson's report.

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

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

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

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

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

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

Before suggesting any other system, I would remark that it appears to me that the 24 villages dealt with by Mr. Nathan cannot be regarded as typical of Orissa, and no conclusion as to the probable effect on rents and revenue in Orissa generally, of any system that may be adopted can be come to from the results in these 24 villages. After a theoretical enhancement of *pahi* raiyats' rents by 6·55 per cent, † of *thani* raiyats by 24·3 per cent. ‡ and of the rents of tenants holding at privileged rates by 275 per cent., § we get the new assets at a sum of Rs. 9,022, against Rs. 5,88 ‖ at the last settlement, and after allowing proprietors and tenure-holders the same percentages on the assets that they received at the previous settlement, we get the new revenue at Rs. 58,481.

† Paragraph 94.

‡ Paragraph 96.

§ Paragraph 105.

‖ Appendix XI. 11.

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

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

		Rs.	Rs.
1—Existing rent of these 24 villages		6871	page 40
Revenue at 50 p. c.		3,435	
Existing revenue.		3,848	
11—Orissa generally—			
Existing rent—			
Cuttack	...	17,80,304	
Puri	...	6,60,623	
Balasore	...	10,02,900	
Total.		...	34,43,827
Revenue at 50 p. c.		...	17,21,913
Existing revenue		...	14,57,632

against Rs. 3,848 of the old settlement. By increasing the existing gross aggregate rental of Rs, 6,871 by 33 per cent., we get an increase of revenue of 52 per cent., and this by our taking 64 per cent. of the assets as Government revenue. But Mr. Baroda Churn Mitter when lately in Calcutta showed me statements prepared for some 10 villages in another pargana in which leaving the existing rents unaltered and taking 60 per cent of the present rents as Government revenue and without any enhancement of them the result would have been an increase of Government revenue by (I think) 100 per cent. * Mr. Mitter promised to leave me these statements, but omitted to do so. My impression is that the villages dealt with by Mr. Nathan are not typical of Orissa, and that in considering the results of the adopti n of his method, no safe conclusions can be come to from the results in these villages. ‡ I think that, with a very much smaller increase in existing rentals, a very much larger increase of revenue will be obtained than Mr. Nathan's figures would suggest, and if this be so, I see no great object in disturbing the existing rentals of pahi raiyats to any considerable extent, or in making elaborate enquiries at great expense in order to ascertain the extent to which pahi raiyats' rents must be altered. This brings me to the consideration of what system I would myself suggest in lieu of that described in this report.

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

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rents of this class of tenants (which the zamindars themselves had power to enhance) have in fact been raised to a sufficiently high standard. It may safely be assumed, I think, as a general working rule, that pahi raiyats' rents are high enough as they stand, and Settlement Officers need take no action of their own motion to alter them. In the villages under consideration Mr. Nathan, after all his elaborate enquiries, proposes an enhancement of only 6·65 per cent. on the rents of pahi raiyats. (*i.e.* Rs. 203 on a total rental of Rs. 3,052), and out of 1,151 *pahi* holdings would leave the rents of all but 234 unaltered. He satisfies himself of the equity of this slight enhancement by his guiding rates, prevailing rates and soil class maps, but he intends to base the enhancement, when he comes to effect it in reality on rise in prices.

‡Paragraph 94 of bis report.

But both Mr. Nathan and Mr Macpherson have apparently overlooked the fact that to effect an enhancement on the ground of rise in prices they must show that the prices *have risen, since the rents were last fixed** A *pahi* raiyat's rent may have been fixed last year or twenty years ago In order to enhance *pahi* rents because of rise in prices, the history of each individual holding would have to be gone into; it would have to be ascertained when the rent was last fixed, and it would have to be shown that prices had risen since that time. When we consider the magnitude of this task and the smallness of the results, it is, I submit, the wisest as well as the most economical course to say that Government has no intention, of *its own motion*, to take any action with a view to enhance the existing rents of *pahi* raiyats. It will ascertain what these rents are, presume they are fair and leave them untouched, *so far as Government is concerned*. In the zamindars themselves in any particular case or class of cases say the rents of their *pahi* raiyats are too low, they can apply for settlement of rents of these raiyats and prove the grounds of enhancement. If the zamindars are given to understand durink the next few years that for a period of 15 years after the expiration of the current settlement they cannot realise from these *pahi* raiyats more than the rents entered in the settlement records as the fair rents, we may be sure that they will apply for enhancement of *pahi* rents in the exceptional cases in which such enhancement is feasible and equitable,and they will be able to prove their case without our going out of our way to discover for them, at great expense to Government prevailing rates or other grounds of enhancement. But apart from the question of expense, it might be argued that it is not consistent with the attitude which the Government of Bengal and the Government of India have taken up since the famine of 1866, for Government to devise by elaborate means, of doubtful legality, ingenious methods of enhancing the rents of *pahi* raiyats, which rents the zamindars might *have enhanced for themselves, but did not and do not themselves seek to enhance now.*

*Section 39 (b) of the Tenancy act.

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

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

Thani raiyats hold in the villages reported upon 20 per cent. of the rent-paying area. The question is how are fair rents to be settled for them without soil maps and without some such enquiries as Mr. Nathan has made. I would suggest for consideration whether they might not be enhanced *en bloc* by a certain percentage on the ground of rise in prices subject to certain simple Limitations.

Paragraph 51 of Mr, Nathan's report

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

Paragraph 50 of Mr.Nathan's report.

The *pahi* rents are presumably competition rents or, at all events, they are as high rents as the zamindars were able to enforce, I think that *thani* raiyats should, in accordance with the customs and ideas of the country have some privileges and advantages over *pahi* tenants [as expressly provided in sections 183, 30 (a) and 31 (a) of the Tenancy Act]; and in this view I would fix *thani* raiyats' rents at some thing, say 5 per cent, less than the average of the rents paid by *pahi* raiyats in the same village or, if it be thought proper, group of villages. If, for example, it were found that the average rents paid by *pahi* raiyats in a village or group of villages were Rs. 3 an acre, I would enhance the rents of all *thani* raiyats in that village up to Rs. 2-4 an acre, in the lump, and would base the enhancement or rise in prices, without detailed inquiry as to the particular class of soil each individual raiyat holds; or classifying the soil roughly in to sarad, beali, etc., I would ascertain the amount to which *thani* raiyats' rents might be enhanced by applying average rates paid by *pahi* raiyats (less by 25 or some other percentage) to areas held by the *thani* raiyats under each broad class. I would ascertain what would be fair rents to ehance up to in this manner and then enhance up to it on the ground of rise of prices alone. If the raiyat objected in

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

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

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

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

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

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

No. 2 (*a*).

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

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

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

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

The Hon'ble C.C. Stevens.

I am directed to submit, for the consideration and orders of Government, a copy of a letter No.68T.S., dated the 28th of October 1893, from the Director of land Records, giving cover to a report* drawn up by Mr. Nathan, Assistant Settlement Officer, Kotdesh Assessment Circle, on the subject of the proposed assessment in Orissa. The points dealt with in Mr. Nathan's report are taken up *seriatim*

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

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

Tenure-holders' nij-jote lands and accrual of occupancy rights.
Paragraphs 19 to 21 of Assistant Settlement officer's report.
Paragraph 14 of Director of land Records' letter.

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

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

4. It seems to the Board that the procedure which was followed in the last settlement of Khurda should be adopted, with this amendment that if, after allowing 10 per cent, for difference in system of measurement, the excess is not enough to furnish as a jote a yearly rental of Rs. 2, it should be left alone. Under the rules framed by the Director of Land Records (Paragraphs 26 and 27 of Assistant Settlement Officer's report), it is clear that if the above suggestion is accepted, very little land will have to be resumed, for in this area of 10 square miles, only, 5·87 acres are so liable, and the average area in each case is $\frac{5\,8\,7}{3\,6}$ acres, or only $\frac{2}{3}$ of an acre, which would not give Rs. 2 rent a year.

Resumption of excess revenue-free and jagir areas.
Paragraphs 26, 27 and 41 of Assistant Settlement Officer's report.
Paragraph 15 of Director of Land Record' letter.

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

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

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

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

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

Treatment of the assets of resumed revenue-free lands.
Assistant Settlement Officer's paragraph 37.
Director's paragraph 15.

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

Procedure to be adopted in resuming revenue free grants.
Assistant Settlement Officer's paragraph 38.
Director's paragraph 15.

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

Procedure to be adopted in resuming (a) revenue-free lands on the ground of excess area, and (b) service lands either on the ground that they are not held by the servants for whose support they were granted, or on the ground of excess area.
Assistant Settlement Officer's paragraphs 39 and 41.
Director's paragraphs 15 and 16.

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

Status of bazyaftidars.
Assistant Settlement Officer's paragraph 47.
Director's paragraph 17

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

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

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

11. The Board agree with the Director that the privilege of a rent fixed for the term of settlement should be maintained in favour of thani raiyats, bazyaftidars, and other tenants who under the conditions of the last settlement enjoyed this privilege. Practically, if the settlement be made for 15 years, with refernce to which your attention is drawn to the marginally noted letter, then the law as it stands will suffice to protect these raiyats, &c. If it is made for a longer term, the procedure proposed by the Director could be followed, and there would be no need for a special legislation, for the law (section 113 of the Bengal Tenancy Act) does not require enhancement after 15 years: it is only permissive.

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

Assistant Settlement Officer's paragraph 52 and 53.
Director's paragraphs 19 and 36.
Bengal Government letter No. 1263-T.R., dated 13th October 1893, forwarding copy of Government of India's Circular No. $\frac{12}{221}$ dated 31st August 1893.

12. It is questionable whether any great pressure could be put on the proprietors for reserving waste lands for fuel or fodder reserves, but the Board think that probably they might be induced to keep the wastes, or part of them, as reserves.

Reservation of land for fuel and pasture reserve.
Assistant Settlement Officer's paragraphs 59 and 60.
Director's paragraph 20.

13. It appears to the Board clear that such proceedings as are suggested cannot be accepted as conclusively fixing fair rents. There is no judicial process of any kind, and no Court of appeal could admit that the Civil Procedure Code had been followed. The only use to which these "guiding" and "prevailing" rates could be put would be in limiting the demand which Government might make for revenue; but the Board do not see how even in this way they could bind parties intermediate between the raiyats and the Government. They could only serve as a basis of general compromise, and in this instance the officer deciding the cases would have to satisfy himself in each that the requirements of section 35 have been met.

Maximum limit of enhancement on the ground of rise in prices.
Assistant Settlement Officer's paragraphs 62-35.
Director's paragraphs 21-25.

The assessment sheets.
Assistant Settlement Officer's paragraph 91.
Director's paragraph 26.

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

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

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

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

Paragraph 101 of Assistant Settlement Officer's report.

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14. It is proposed that in settling fair rents of bazyaftidars and other tenants holding at privileged rates, the maximum limit of enhancement should be fixed at 200 per cent. It may be true that these persons are only entitled to hold at such privileged rates up to the end of the current settlement, and then at ordinary rates, but seeing that the settlement was made in 1838, it is now out of the question to ask these persons to pay after 1868 as such rates, and so the Board would merely enhance their existing rates according to the rise in prices taking the full increase. This, it is clear, would in effect do what the Assistant Settlement Officer proposes without having recourse to the soil maps, and it would benefit the payers, as their new rents would be fixed on the basis of their old ones, and thus they would continue to pay much less than what an ordinary raiyat would do. This theoretically would involve some loss to Government, but practically such would appear doubtful, since the Board assume that Government would not wish to enhance the existing rents above that which could be obtained by the rise in prices which amounts to 15% per cent. (paragraph 83 of Assistant Settlement Officer's report), and even this it is probable would have to be taken in instalments.

Proposed modification of the assessment rules in favour of bazyaftidars, &c.
Assistant Settlement Officer's paragraph 106.
Application to bazyaftidars of the maximum enhancement limit on the ground of rise in prices.
Assistant Settlement Officer's report, paragraph 103.
Director's paragraph 29.

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

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

Kamil raiyats.
Assistant Settlement Officer's report, paragraph 107.
Director's paragraph 30.

These raiyats should be treated as bazyaftidars who are raiyats.

Lands now held rent or revenue-free.
Assistant Settlement Officer's paragraph 108.

The Board assume that Government would wish to deal with the occupants of these lands leniently and not suddenly to call on them to pay a heavy rent or revenue for the lands hitherto enjoyed by them rent or revenue-free. They would therefore suggest that the case is not one of enhancement of rent, but of assessment for the first time, and that the rate to be taken should be the average thani rate for the village. The area to be dealt with judging from the figures given by the Assistant Settlement Officer, will presumably be small when compared with the rest of the lands.

Produce rents.
Assistant Settlement Officer's paragraph 111.

The procedure seems to the Board to be correct.

Village tenure-holders.
Assistant Settlement Officer's paragraphs 112—119.

In paragraph 113 of the Assistant Settlement Officer's report it is stated how these lands (nij-jote and nij-chash lands) were assessed at the settlement, and therefore their rent can be known. This being ascertained, the enhancement can be made on the ground of rise in prices similarly to that proposed for thani raiyats. Though of course the section only applies to raiyats, yet the Board think that section 7 of the Act would enable it to be used regarding tenure-holders.

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

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

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

Assessment of homesteads.
Assistant Settlement Officer's paragraphs 125—127.
Director's paragraph 32.

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

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

Assessment of orchards.
Director's paragraph 34.

The separate communication promised by the Director will be awaited.

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

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

Minimum enhancement.
Elimination of pies and fractions of a pie.
Assistant Settlement Officer's paragraphs 135 and 136.
Director's paragraph 37.

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

Field rents.
Assistant Settlement Officer's paragraph 137.
Director's paragraph 38

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

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

Fixing fair rents under the Civil Procedure Code.
Assistant Settlement Officer's paragraphs 139 and 149.
Directors paragraph 40 and 41.

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

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

No. 3.

No. 2604—L. R., dated Calcutta, the 10th May, 1894.
From—C. E. BUCKLAND, ESQ., Secretary to the Government of Bengal.
To—The Secretary to the Board of Revenue, Land Revenue Department.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(1) Total cultivated area.

(2) Total area held nij-jote or nij-chas.

(3) Ditto by bazyaftidars.

(4) Ditto by thani raiyats.

(5) Ditto by pahi raiyats.

(6) Ditto by tenants under lakhiraj dars.

(7) Ditto by others.

and then for each of these classes—

(8) Total number of whole khatians.

(9) „ area of ditto.

(10) „ rent of ditto.

(11) Actual rent-rate of ditto

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

14. The subsequent limitation of enhancement, discussed in paragraph 14 of the Board's letter, must be decided at a later date. His Honour has merely to say now that the quantitative as well as the relative enhancement must be considered. In paragraph 44 of his report, Mr. Nathan deals with 633 bazyaftidars holding ¾ acre each, and paying an enhanced rent of Re. 1-5 each. Even if this enhancement were one of 1,000 per cent, it would not be felt by the bazyaftidar. But an enhancement from Rs. 5 to Rs. 10 might be as much as a man could bear.

No. 4.

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

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

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

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

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

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

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

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

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

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

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

(1) that those who get their *gharbari* lands *minha* or rent-free at the last settlement should continue to hold them *minha*, and, that those who did not, should continue to pay rent for them ;

(2) that the area of *minha* allowed to each raiyat at th last settlement should be deducted from the area belonging to him now to be assessed to rent ;

(3) that in making this deduction a margin of about 10 per cent. should be allowed for difference of measurement. If, however, in any case the portion of a plot left after making the 10 per cent. allowance does not exceed one-tenth of an acre, or 2 *gunts*, the Revenue Officer dealing with the case may leave it *minha*, so as to avoid the addition of a new plot, with a fractional number, to the khasra and the khatian. But if the area of such portion exceeds $2\frac{1}{2}$ *gunts*, it must not be left unassessed.

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

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

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

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

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

(1) that the rents settled for the bazyaftidars' lands should be included in the general assets of the revenue-paying estates to which they have been attached;

(2) that the rents of bazyaftidars should be enhanced on the same principles as may be applied in the case of raiyats and tenure-holders according as the bazyaftidars in each case be recorded as a raiyat or tenure-holder, the enhancement being subject to a maximum of 200 per cent. or 150 per cent. over rents now paid by them, when the rent is substantial ; and

(3) that the privileges of transfer and of fixity of their rents for the term of settlement which the bazyaftidars enjoy at present should be maintained to them by an entry in the settlement records—Governmet order No. 20 T R., Dated 24th April 1895.

CALCUTTA, the 24th July, 1895.

No. 5

No. 455-S., dated Calcutta, the 11th February 1896.
From—W. C. MACPHERSON, Esq., Director of the Department of Land Records and Agriculture, Bengal,

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

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

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

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

Orders with regard to malikana to be allowed to proprietors, and with regard to the term of settlement.

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

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

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

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

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

Passing of Act V (B.C.) of 1894.

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

Rise of prices of rice as a ground for enhancement of rent.

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

"Prevailing rate" as a ground for enhancement of raiyati rents.

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

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

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

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

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

*Mr. Maddox estimates that in Balasore two-fifths of the tenancies are held by thani raiyats and by privileged tenants whose rents have been untouched for 60 years; in Cuttack estimates made in 1875 (see the figures on page 3 of the Reports of 1875 on the Orissa tenures) would appear to show that not less than 385,000 acres or 600 square miles, or say one-third of the area under re-settlement, is in the possession of thani raiyats and privileged tenants. In the case of Kotdesh pargana in Puri, Mr. Nathan wrote that the key to the assessment problem 'lies in the fact that only 35·5 per cent. of the present money rent-paying area has been open to enhancement during the term of the settlement.

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

Existing assets of the temporarily-settled estates of Orissa ; and the assessment problem.

5. The problem before us in the temporarily-settled estates of Orissa may be shortly put as follows :—The temporarily-settled estates of Orissa at present pay to Government a revenue of about 13 lakhs of rupees (Cuttack Rs. 7,16,176, Balasore Rs. 3,53,60', Puri Rs. 2,29,938). The existing assets of the temporarily-settled estates, as determined in the last road cess valuations, appear to amount to about 34½ lakhs of rupess (viz., Cuttack Rs. 17,80,304, Balasore Rs. 9,98,342, Puri Rs. 6,60,623). It is probably safe to estimate both that there was an under-valuation of assets in the revaluations [which were made respectively in Cuttack in 1883-86, in Balasore in 1883-85, and in Puri (completed) in 1886], and that there has been an increase of assets since the revaluations.† The existing assets of the temporarily-settled estates may be estimated at not less than 40 lakhs. If then Government should decide to take 50 per cent. of the assets as its share for land revenue and 15 per cent. on the land revenue, or 7½ per cent. on the whole assets for chaukidari and patwari cess, the land revenue would be raised on the existing assets to 20 lakhs, or by 7 lakhs, and the proprietors would have further to pay 3 lakhs more for chaukidari and patwari cess, i.e., the proprietors would be mulcted in ten lakhs of rupees. A concession to the proprietors of the rents to be fixed on the jagirs of patwaris and chukidars would be a small set-off against a loss of income amounting to ten lakhs. There can be no doubt that many of the proprietors of Orissa would be ruined by such a settlement. It is clear that the burden of enhancement of the new settlement should be shared between the proprietors and the tenants holding at low rents. If some substantial enhancement of rent can be made in the case of tenants holding at low rents, and can be given to the proprietors, Government can obtain an even larger increase of revenue, or a larger sum to spend on chaukidars, patwaris, and kanungos, and the burden will fall less heavily on the proprietors.

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

Tabulation of assets.

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

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

General facts and figures relating to the Balasore district.

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

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

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The whole area of the district of Balasore, as returned in the Census Report for 1891, is 2,066 square miles, or 1,322,240 acres. Of this area, 1,733·11 square miles have been included in the recent survey operations. The whole of this area will not, however, come under settlement of rents and revenue, as it includes revenue-free lands scattered over nearly every village of the district. The revenue-free lands aggregate about 100 square miles. The area for which rents and revenue have to be settled would, therefore, be about 1,633 square miles contained in 1,385 temporarily-settled and 20 Government estates. The rest of the district, viz., 333 square miles, is contained in 149 permanently-Settled estates, of which the estate of Kanika on the seaboard is much the largest. With regard to cultivation, figures, as recorded in the recent survey papers, have only been tabulated for 1,787 out of the 8,736 villages contained in the estates under settlement. Those figures will be noted below.

For the whole district it is only possible to give the estimate furnished by the Collector in the Agricultural Statistics for 1894-95. The Collector returns the net area cropped as 762,500 acres. The culturable waste other than fallow, the fallow lands and the area not available for cultivation are returned by the Collector as 559,740 acres. The dofasli area is returned as 25,400 acres only. Of the net cropped area, 74,3700 acres are returned as under rice and 25,300 acres as under other sereals and pulses (chiefly pulses) ; 9,400 acres are under oilseeds ; 4,000 acres under sugarcane ; 2,600 acres under jute ; 1,100 acres under cotton ; other crops make up 1,800 acres only. The percentage of cropped area to total area is 57·6. This percentage may not be correct for the district as a whole as it is based on estimates only), or it may be found to require some correction, when separate figures are available for the temporarily-settled estates only, but probably it will not have to be greatly altered. Mr. Maddox reports that about 156 square miles of the temporarily-settled area consists of uninhabited villages and jungle on the sea coast.

Results of tabulation of figures of the present survey.

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

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

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The results are as follows :—

PART OF NORTH BALASORE CIRCLE.

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

Name of Pargana.	Total number of mahals.	Area excluding bahal. At last settlement. Cultivated.	Uncultivated.	Total.	At present settlement. Cultivated, including fallow and homestead and current fallow.	Unculturable.	Total.	At last settlement. Mufassal jamma.	Present settlement. Assumed assetes.*
1	2	3	4	5	6	7	8	9	10
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Rs. a. p.	Rs. a. p.
Phulwar	10	1,340·13	1,163·46	2,503·59	1,673·76	727·30	2,401	1,350 0 10	3,100 13 4½
Rowtra	18	3,849·93	2,115·16	5,965·09	4,489·10	2,038·04	6,527·14	8,875 6 10	6,181 7 2½
3. Muldachaur ...	3	2,623·38	1,109·46	3,738·84	3,415·02	699·55	4,114·57	1,611 15 4	4,055 7 4
4. Chana	15	3,679·31	2,402·13	6,075·47	3,339·55	2,779·87	6,119·42	1,327 11 5	4,327 2 2½
5. Mulgan	15	3,800·26	2,984·87	,785·13	5,553·23	1,963·77	7,517·00	4,684 13 2	8,666 10 10½
6. Durrachaur ...	15	3,355·46	3,978·00	12,333·46	8,771·78	2,803·87	11,575·65	6,234 15 6½	14,029 12 7
7. Sarthachaur ...	1	1,611·53	569·10	2,213·63	1,777·61	446·80	4·41	1,058 7 2	2,935 3 8½
8. Basta } ...	14	4,577·07	3,546·00	,123·07	4,046·88	1,684·07	5,730·96	4,252 13 9	4,806 13 3
9. Habilibasta }					2,012·39	300·94	2,313·33		2,361 10 3
10. Rebna	11	4,571·99	2,950·86	7,522·85	6,444·51	3,817·78	10,262·29	6,205 8 3	10,886 14 0½
11.. Biswal khand (a)..	...	...	...	...	...	...	...	.....	.....
(a)(Figures omitted as they are incomplete.)									
Total ...	102	34,442·09	20,949·04	55,291·13	41,523·83	17,261·99	58,785·82	35,608 12 3½	61,411 14 10

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

PART OF WEST BHADRAK CIRCLE.

	Estates.	Area excluding bahal. At last settlement. Cultivated.	Uncultivated.	Total.	At Present settlement. Caltivated.	Uncultivated.	Total.	Assets at last settlement.	Assumed assets.
1	2	3	4	5	6	7	8	9	10
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Rs. a. p.	Rs. a. p.
1. Killa Ambohatta.		8,400·199	11,423·936	19,824·135	12,799·541	8,727·197	21,526·741	6,319 1 2	14,389 14 6½
2. Tapa Mallinch	6	5,273·690	2,851·345	8,125·03	6,307·117	1,796·787	8,103·904	4,489 0 0	8,063 2 7¾
3. Arsa ...	1	130·420	32·100	162·520	135·103	20·424	155·527	77 14 0	229 0 7
4. Balikhund ...	14	1,133·39	1,261·16	2,394·55	2,640·280	407·750	3,048·030	1,212 13 1	2,346 7 11½
5. Addarupiya ...	5	5,578·10	4,385·34	9,963·44	8,731·258	1,717·665	10,448·923	4,110 9 3	9,627 17 10
6. Balikhund ...	1	68·98	16·59	85·57	79·280	1·930	81·210	41 9 7	124 0 10
7. Randiaorgura...	3	49·10	...	49·10	51·671	0·370	52·041	37 8 10	63 12 7½
8. Jallang ...	1	...	...	...	41·276	2·125	43·401	.....	56 0 8
9. Soso ...	33	3,458·54	2,384·81	6,343·35	4,198·935	1,303·629	5,502·614	4,811 9 1	7,985 2 9½
Total ...	72	24,092·419	22,855·281	46,947·700	34,984·514	13,977·877	48,962·391	21,133 7 0	42,885 8 7½
Grand total for above parganas.	174	58,534·569	43,704·321	102,238·830	76,508·344	31,239·867	107,748·211	56,742 3 3½	1,04,297 7 5½

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

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

Rise of price of rice.

The rise of price of paddy in Balasore between the decennial periods of 1836 to 1845 and 1885 to 1894, as ascertained by Mr. Maddox, has been just 200 per cent. The precentage of enhancement permissible on this ground under the provisions of section 32 of the Bengal Tenancy Act in the case of tenants whose rents have not been changed since the last settlement, is 145 per cent. I am offering further remarks on the subject of enhancement of rents on the ground of rise of prices in a separate letter, which I am addressing to the Board on the subject of settlement of rents in cuttack.

Proceeding made in settlement of rents.

8. With the exception of some experimental work done by Mr. Maddox in May last, in 11 villages; about 10 miles south of Balasore station, the results of which were reported in Mr. Maddox's letter No.107[illegible], dated 5th May 18[illegible]5 (copy submitted herewith), it is only in the West Bhadrak Circle that a beginning has been made in settlement of rents. After tabulation of particulars of areas, tenancies and rents between July and October last, five preliminary reports on the Kopari, Adda, Parsand, Barikpur and Bhateswar sub-circles were drawn up by Babu Sri Gopal Bhattacharji, Assistant Settlement Officer, during the absence of Mr. Maddox on leave. Copies of those reports are herewith submitted. Since November, four officers have been working in those sub-circles on the lines indicated in the instructions appended to Mr. Maddox's report, dated 10th January 1896, viz., Babu Prasanna Kumar Bonerji, who has nearly completed work in Kopari, and is now working in Adda, Babu Romesh Chandra Das in Parsand, and Babu Sri Gopal Bhattacharji, assisted by Babu Grish Chandra Datta, in Barikpur. It is contemplated that Babu Jogeswar Biswas, who rejoined the settlement staff in Balasore in January only, should take up work in Bhateswar sub-circle.

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

Summary of result shown in Mr. Maddox's report and statement, dated 10th January 1896.

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

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

In all, rents have been settled for 13,805 tenants. The number of tenants of each class and the areas held by each class have not been given (except partly for the bazyaftidars), nor have areas and rents been shown separately for thani and pahi raiyats. Mr. Maddox tells me that it may be estimated that bazyaftidars hold in these villages nearly $\frac{1}{7}$th of the cultivated area, other tenure-holders $\frac{1}{42}$nd; settled and occupancy raiyats $\frac{1}{4}$th; non occupancy raiyats $\frac{1}{14}$th; chandnadars $\frac{1}{42}$nd; nij jote and nij-chas lands make up $\frac{1}{14}$th; and resumed jagirs and rent-free lands now assessed make up the balance. In the case of 4,962 tenants, or 35·9 per cent. of the whole number, rents have been left alone; in the case of 4,748 tenants of 34·5 per cent., additional rent has been settled on the ground that the tenants are holding more land than the areas for which they have been paying rent; in the case of 394 tenants, or 2·8 per cent, a remission of rents has been given on account of decrease of area; * and in the case of 3,701 tenants, or 26·8 per cent., rents have been enhanced on the *ground* of prevailing rate or rise of prices but with reference to the fact that they are paying less than the average village rate. Existing rents have been left alone (when there has been no loss of area) if they are equal to or above rents at average rates.

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

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Taking the tenants by classes, rents payable by bazyaftidars have been raised from Rs. 1,122 to Rs. 4,786, or by 326 per cent.; rents payable by other tenure-holders from Rs. 198 to Rs. 521, or by 163 per cent.; rents payable by settled and occupancy raiyats from Rs. 25,494 to Rs. 28,186, or by 10·6 per cent. Other classes are unimportant.

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

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

10. I have now to offer some remarks on Mr. Maddox's instructions to his assistants engaged in settlement of rents. It will be observed that the basis of the rent proposed under rule 2 (ii) of Chapter VI of the Government Rules under the Tenancy Act, according to Mr. Maddox's instructions, is to be the average rate of rent paid by the ordinary settled and occupancy raiyats (i.e., excluding bazyaftidars, kamildars, and the like), taking the lands held by them as whole. It is understood that this is not a legal ground of enhancement. When the proposed rent is not accepted, the Revenue Officer must abandon the average rate, and must rely on the legal grounds of excess area, rise of prices, or prevailing rate. as he may find most expedient in the case of each individual tenant. I have also desired the officers employed in settling rents to remember that an objection made by a tenant that his land is of a poor class must be readily listened to and examined, as it would be unfair to aaply an average rate to land of a poor class.

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

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

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

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

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

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

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

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

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

Acceptances.

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

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

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

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

Contested rents.

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

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

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

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

Further programme of settlement of rents.

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

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

Director's opinion that the settlement law should be amended.

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

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

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

No. 6.

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

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

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

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

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

3. The questions of the term of the new settlement and of the amount of *malikana* to be given to the zamindars remain still for the decision of Government. The first of these questions is referred to in paragraph 29 of the notes, and the second in paragraphs 17 (*e*) to (*k*), 28 and 29. Some of the communications and reports in which these matters have been discussed in previous correspondence are referred to in the margin. On the basis of rough estimates of existing assets, it may be assumed that they amount now to Rs. 40,00,000 (see paragraph 5 of Mr. Macpherson's letter No. 455-S., dated 14th February 1896) and our settlement of rents will probably result in their enhancement to Rs. 4[illegible],00,000 or Rs. 44,00,000. I have no more accurate figures to offer at present, and I fear that the above are only roughly approximate, but we have evidence to show that the assets have at least doubled since the last settlement, when they amounted to about Rs. 20,00,000, as the latest road-cess returns, those of 1896 show a valuation of 34½ lakhs for the temporarily-settled estates that we are dealing with.

Circular No. $\frac{32}{21}$, dated 31st August 1893, from the Secretary to the Government of India, Revenue and Agricultural Department.

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

Letter No. 544-A., dated 9th June 1892, from the Board to the Government of Bengal

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(*a*) *Village rate*—Paragraphs 20, 34 and 51 of the Notes, and one of the Rules.

(*b*) *Bajaftidars, including kamildars:*—Paragraphs 18 (*d*), (*e*) *and* (*f*), 30 (*c*) and 51 (*f*) of the Notes and paragraph 4 of the Rules. See also Government letters Nos. 2604, dated 10th May 1894, and 20 T.R., dated 24th April 1895

(*c*) *Thani raiyats.*—Paragraphs 18 (*b*) and (*e*) and 30 (*a*) of the notes and paragraph 2 of the Rules.

(*d*) *Pahi raiyats.*—Paragraphs 18 (*a*), 19,30 (*a*) 32 and 52 (*ii*) of the Notes and paragraphs 6 and 7 (*a*) of the Rules.

(*e*) *Assessment of thani and pahi mixed holdings.*—Paragraph 30 (*c*) of the Notes and 3 of the Rules.

(*f*) *Under-raiyats.*—Paragraphs 21 and 36 of the Notes and paragraph 7 (*c*) of the Rules.

(*g*) *Assessment of special crops*—Paragraph 54 (*i*) of the notes and 10 of the Rules.

(*h*) *Assessment of nij-jote.*—Paragraph 37 of the Notes and 7 (*d*) of the Rules.

(*j*) *Assessment of lands granted as jagir or rent-free, or at quit-rent by the landlords.*—Paragraphs 19 and 33 of the Notes and paragraph 8 of the Rules.See also Government letter No. 2604. dated 10th May 1894.

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

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

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

2. During last recess five officers were employed tabulating assets and preparing rent-rate reports. These reports were sent up to the Director of Land Records and forwarded by him to the Board with his letter No. 6808., dated 22 nd February 1896. They have been returned for consideration duridg Mr. Stevens' present visit to Orissa.

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

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made, and on that date only 1½ lakhs of plots in an area of 54 square miles remained to be attested. Mr Maddox has accordingly been able to draw of 10 out of 14 of his Assistant Settlement Officers (one of these was drawn off by Mr. Maude before he left) for other duties, and to leave only four on attestation work. These four will be able to complete attestation by the end of this month.

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

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

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

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

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

9. He calculates that with the arrangements noted above, and estimating that each officer can settle 2,500 rents a month, he can get through about 110,000 rents by Novembe 1st out of 650,000 in the district. It may be roughly calculated (allowing a margin) that it will take 12 officers 24 months, or 24 officers 12 months to do the remainder. It may be noted that Mr. Maddox expects his present assessment officers to do some tabulation work ; also to complete their circles in the course of their present tours.

These figures, if taken exactly, lead to the conclusion that 12 officers would require 18 months or 18 officers 12 months ; but the assessment officers are expected to do some tabulation and other work, and the margin allowed by Mr. Lyon isprobably not too great.

C. C. S.

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

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

Mr. Maddox should have a free hand in this matter, but should report his action and his reasons for it.

C. C. S.

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

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

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

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

* * * * * * * * *

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

(*a*) We have hopes of a new settlement law, but as it is doubtful what the exact nature of that law will be, and when it is likely to come into force, we cannot wait for it.

(*b*) As the Orissa settlement will expire in September 1897, we must get as much assessment done as possible now and in the next field season.

(*c*) The fundation of our work is to be acceptances, and we are to follow out generally the principles which have governed Mr. Maddox's recent work in Bhadrak.

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

(*d*) Those principles are in the main the same as those communicated in Mr. Finucane's note on the Kotdesh proposals, dated December. 1893.

(*e*) It is clear that we shall not be permitted to raise the revenue by more than about 10 laks, and possibly we shall only be permitted to take 7 lakhs, or a 50 per cent. increase.

(*f*) It is also clear that we shall not be allowed to take more than 60 (or 65 as a maximum) per cent. of the assets altogether from the zamindar.

(*g*) The assets which are constituted by existing rents are nearly sufficient in themselves to give us an increase of revenue as large as we shall be permitted to take.

(*h*) It is useless to scheme to raise assets generally, when we shall be merely making a present of the increase to the zamindars.

(*j*) If we largely raise the asssets, we shall have to abate our demand of 50 per cent. of them and this might be a dangerous precedent.

(*k*) If we uselessly raise assets now, we shall have less basis for a just enhancement at the next settlement.

(*l*) We can accordingly proceed to assess rents on a much less scientific basis than would be necessary if a considerable enhancement was in contemplation.

(*m*) The rent rate reports already prepared are therefore too elaborate, and may be subordinated to the general rules and principles for enhancement now to be laid down.

(*n*) We do not require crop divisions, crop rates, soil maps or soil rates for our purposes, as our work is to be based on existing rents and rates, and not a complete, re-assessment of the Province on the basis of a valuation of the land.

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

(*a*) The rents of pahi raiyats may be regarded as competition rents, and should not be enhanced, except on the ground of excess area.

(*b*) The rents of thani raiyats, when substantially below those of pahi rates, should be enhanced up to a rate about half way between the average pahi and the average thani rate.

(*c*) The above enhancement to be limited to 100 per cent. and not to be made if the existing thani rent is already within 10 per cent, of the rent, which, but for this limit, would be proposed.

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(*d*) The rents of baziaftidars, who hold on adha jamas, are to be doubled, first, on the principle of putting an end to the privilege granted at the last settlement.

(*e*) A further enhancement may then be made, up to a limit of 300 per cent. (or 200 per cent. in the case of rents over Rs. 2-8), of the exisiting rent, where the rate is still 33 per cent. below the village rate adopted for thani enhancements.

(*f*) Chandna rents being practically competition rents should not be interfered with. Kamildars should not be enhanced more than 200 per cent., or to within more than 33 per cent. of the village rate.

19. If the above general plan of work be adopted, it seems clear that a very large number of rents will remain untouched, and that our rate of progress should be rapid. But experience alone can show us this. Mr. Maddox considers that his estimate of 2,500 tenants a month is a low one, and I am inclined to agree with him.

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

C. C. S.

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

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

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

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

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

The schedule in rule 9 seems well adapted to its purposes, but will probably have to be supplemented by an 'excess area statement where enhancements are made for excess area, and the entries in it can be much simplified when the existing rent is not to be altered. The form of excess area statement is for consideration. I give a suggested one in the margin. It would be supplementary to the schedule, which would contain a cross-reference to it. When the existing rent is to be settled, column 7 (I give the form of schedule in the margin) need not be filled up, and the Assistant Settlement Officer need not record any acceptance. He will only enter a dash (—thus) in columns 7, 8 and 10, and enter the existing rent over again in column 9.

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

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

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

C. C. S.

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

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

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

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

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

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

The attastaion officers have done 1½ lakhs of plot since the commencement of the season, and the balance ¾ laks of plots will be completed in two camps before they close for the season.

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

23. Up to 1st March rents had been proposed to 22,000 tenants, and it is believed that the Assessment Officers will be able to complete their circles, containing about 30,000 more tenants, or 52,000 in all, by the end of May. That will leave (475,000 tenants—52,000 tenants) 423,000 tenants to be dealt with. Progress is estimated at 2,500 a month, and work can be provided for three officers during the 5 months of the recess That will reduce the total by 37,500 more, i.e., to 385,500 by 1st November. This will be work for one officer for 154 months, 10 officers for 15½ month, and 15 officers for 11 months.

It appears that provision will have to be made for additional supervision.

C. C. S.

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

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

In Mr. Nathan's circle we shall commence the settlement of rents and assessment to land revenue at once, and five re-attestation camps are now being opened. Assessment will proceed throughout the recess, but re-attestation work will stop at the end of May next, by which time the five officers engaged hope to get through 2½ lakhs of plots at the rate of 20,000 a month. I am in hopes that this pace may be much accelerated, and that by confining ourselves strictly to a correction of the records in essential points we may be able to simplify the work. It is probable that the survey officers unnecessarily multiplied khasra numbers at the commencement of the work, and if this is the case, we should get through them more quickly.

See paragraph 46 below.

P. C. L.

Actual examinatien has shown this to be the case.

C. C. S.

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

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

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

Section 110, Bengal Tenancy Act.

P. C. L.

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

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

M. F.

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

28. As a rough description of the lines on which the work is to be carried on, these principles were also accepted as correct. It was noted by Mr. Stevens that 57½ per cent. is probably all that Government will ask for as revenue and cess, and that 60 or 65 per cent, the estimate in 17 (*f*), is probably above the maximum.

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

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

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

(*a*) Proposals 18 (*a*) and (*b*) were accepted. The second of these proposals is due to a suggestion of Mr. Finucane's, with which we all agreed, that it might prove hard on the thani raiyats in some cases if their rents were raised at once up to the competition rates which govern the pahi rates.

(*b*) Proposal 18 (*c*) is the usual limit imposed to prevent undue interference with existing rents.

(*c*) As regards the proposed rules for the enhancement of baziaftidars' rents the principle involved in them was adopted, but it was determined that such rents should in no cases be enhanced to a figure within 33 per cent. of the figure that would be obtained by applying the village rate to the area held by the baziaftidar. And it was also thought that the limit of 200 per cent. in the case of substantial rents should be done away with, as it was urged by Mr. Maddox that the experience of all the local officers tended to show that the substantial baziaftidars were better able to pay a 300 per cent. enhancement than the poorer ones, and that the limit was consequently unfair.

(*d*) The same limit of 33 per cent. was adopted in the case of the kamildars.

(*e*) A special case was pointed out with reference to the raiyats holding both pahi and thani lands. whose areas had been entered together in our khatian. It appears that their thani lands have been arbitrarily separated from the rest, and have been entered as paying at the regular thani rate, and the remainder of the area has been classed as pahi and has been held to be paying the balance of the rent. Mr. Maddox pointed out that in many cases the total rent was really a competition one, and that it would be unfair to enhance the so-called thani rent and so raise the total. There are at the same time many cases in which the thani rent should not escape enhancement, merely because some pahi rent had been added to it. The following three examples are given to illustrate the difficulty.

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

(*i*) A holds 10 bighas of thani and pahi mixed, of which his old thani lands amount to 5 bighas. His total rent is Rs. 25. If we consider that his thani rent is Rs. 7-8 only, it will appear that he is paying Rs. 17-8 for his 5 bighas of pahi land. This is probably not the case, and his whole rent is probably a competition rent, his right to hold his thani land at Re. 1-8 having been allowed to lapse. It would be clearly wrong to enhance his rent for his thani lands, and so raise the rate for his whole holding to something over Rs. 2-8.

(*ii*) B holds 10 bighas of thani and pahi mixed at a rent of Rs. 24. It is found that 2 bighas only of his land are thani lands. His pahi rent would be therefore Rs. 21 for 8 bighas of lands, giving a rate of Rs. 2-10. It is not clear in such a case whether the thani rent is really distinguishable or not, but it is at the same time unnecessary to enhance a total rent which is already so high.

(*iii*) C holds 10 bighas, at a rent of Rs. 16, of thani and pahi mixed lands. It is found that he has 9 bighas of thani lands. It is It is clear that he holds his thani lands at the thani rate, and that his thani rent is liable to enhancement.

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

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

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

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

32. The subject of the enhancement of pahi rents on the ground of excess area noted in paragraph 19 was much discussed and it was decided eventually that more information must be collected as to the actual percentage of excess cultivation found before any conclusion could be come to. It was noted that the instructions of Government to Managers of Word's Estate were that they should not apply for an enhancement unless the excess was over 20 per cent. On the other hand it was pointed out that the raiyats and zamindars have in most cases acknowledged the correctness of the entries of the previous areas made in the records. A compromise was suggested that, where the previous area had been admitted by the raiyat, all cases of discrepancies of more than 15 per cent. might be taken up. But Mr. Maddox was asked to submit a separate report given some figures of actual excess found, and detailing his reasons for pressing for the lower limit.

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

C. C. S.

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

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

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

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

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

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

* * * * * * * * *

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

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

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

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

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

(*b*) The question of the form of continuous khatian to be used for the final record, and for the copies to be given to the zamindars was discussed. Mr. Macpherson's proposed form was finally adopted with certain modifications, and a carefully spaced copy, with Uriya headings, was made out for the printer. Mr. Maddox suggested the advisability of using up the very large stock of spare parcha forms now lying in the Cuttack Settlement Office in preparing copies of the records for the raiyats. After some discussion he was asked to send up a complete report as to the stock of spare forms now in his hands with specimens of each, and with proposals for their destruction or utilization.

(*c*) The question of including boundaries in the final records was again raised, and it was asked whether the notification requiring them could now be modified. This seemed doubtful, and Baboo Jogendra Narain Mitra pointed out that, as the map was not a part of the Record of Rights, there were many reasons for retaining boundaries. If the Settlement Officer desires to make any formal representation on the subject, it will be fully considered; but for the present I am not inclined to move in the matter.

It was ascertained that a very great deal of labour and time is taken up in the camps in correcting all the boundaries of neighbouring fields when mutation of names is effected in a record. This is not done elsewhere, and throughout Bihar it has been realized that correction of the boundaries originally entered would mean an expenditure and delay quite disproportionate to the value of the correctins. I accordingly asked Mr. Maddox to discontinue the correction of boundaries on the above grounds, It is believed that this order will greatly expedite work, and the uncorrected boundaries will be found, I believe, quite sufficient in all cases to enable parties to recognize their fields.

(*b*) The subsidiary schedule for excess area enhancements, as well as other forms connected with the settlement of rents, were discussed, and the decisions have been incorporated in the rules.

(*e*) The rate to which thani rates can be enhanced, the rate half-way between the thani and the pahi rates, was christened the *'mean'* rate, and the rule for the enhancement of thani and pahi mixed rents was further discussed and amended.

(*f*) The rules for the enhancement of baziaftidar's rents were fully debated, and rules were drafted to meet the case of excess area as far as possible, and to secure a proper record of the fact that the waste land in baziafti holdings is not being assessed to rent.

(*g*) Babu Srigopal Bhattacharjya was doubtful whether we could proceed to draft publication of the record before we settled the rents of the 'Kharidadars,' 'Mukuddams' and other proprietary tenureholders, on the ground that as they were tenants their rents must be settled before the records could be drafted for publication. But it was decided that it was impossible to deal with the rents of these men until the assessment of mahals was taken up, and until Government had decided as to the share to be given to the zamindars as malikana; and it was further held that, as the sums to be retained by these men were part of the 'malikana' or 'allowance' granted by Government, they could not be considered as rents subject to settlement under section 104 of the Bengal Tenancy Act.

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

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

P. C. L.—3-4-90.

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

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

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

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

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

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

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

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

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

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

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

I saw no trace of the raiyats accepting on account of the influence of the Assistant Settlement Officer.
C. C. S.

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

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

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No. 7.

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

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

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

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

The Hon'ble C. C. Stevens, C.S.I.

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

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

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

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

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

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extensive jungles of the Tributary States. Furthen the indolent, unenterprising, and conservative charcter of the inhabitants has to be borne in mind. They cannot be suddenly made to change their nature and become industrious and anxious to improve their condition. Again prices are low; and though export is thus stimulated at present the money returns to the cultivators, for their surplus crops cannot be high. Mr. Stevens thinks it doubtful whether there can be much money in the province. What will be the extent of the changes to be wrought by improved communications now in course of construction it is difficult to say. There should, no doubt, be a rise in prices, but this may be checked by the fluctuations of exchange. For these reasons, Mr. Stevens thinks it would not be justifiable for the Settlement Officers to enhance competition rates of their own motion. If they are called upon to do this, they must then fulfil the requirements of the law; but it is not likely that the applicants would gain much by this process.

7. The Director in the 4th, 5th, and 6th paragraph of his letter has discussed the term of the settlement now to be made. Mr. Stevens after much consideration, has come to the conclusion that a settlement for 30 years; with an enhancement at the end of 15, will best meet the necessities of the case. Previous settlements have remained long undisturbed; and though nothing has been done in the present proceedings which could be construed into a promise that there should now be a term of 30 years, there seems to be no doubt that such a term would be in accordance with the wishes and hopes of the people. Mr. Maddox, in one of the conversations on this subject said that they hope for a permanent settlement, look for a 30 years' settlement, and fear a 15 years' settlement. A permanent settlement is not now in question, and if it had been, it is obvious that the province is not ripe for such an arrangement. The existiong settlement bas been operating with such extreme leniency towards the zamindars that any sudden increase of revenue up to what might fairly be regarded as a rersonable standard of proportion to the assets would ruin them. Mr. Stevens was, for example, informed of one instance in which by the application of the present per centage to existing assets, a zamindsr's income would be reduced from Rs 6,000 to Rs. 2,000 per annum. The application of the *rasadi* system would combine the advantage of dispensing with the harassing and unsettling operations of a general settlement with that of gaining for the zamindar a relief from a sudden and very heavy increase in his obligations. At the end of 15 years he would be able to obtain enhancements from all except such privileged raiyats as have a right to pay throughout the term of settlement no more than the rent fixed at the settlement. The Government would obtain a substantial and increasing addition to its revenue.

8. It is not possible yet to fix satisfactorily the percentage to be taken from the zamindars In any case superior authority can only lay down limits with advantage. Orissa is notoriously liable to severe visitations of cyclones and of floods to an extent unknown in other parts of Bengal, and in Orissa itself there is much variety in the local liabitity to damage from these devastating influences. The probability of loss from storm waves in the littoral tracts, or from floods in those bordering on the several large rivers, is a matter which must be taken into consideration in fixing the percentage, unles Government is willing to grant large remissions in the case of those parts which are most subject to natural calamities. If the zamindar is to take the risk of ruined crops and short realizations of rents, he must be compensated by having his revenue fixed at low rates. In more favoured tracts, where the harvests, and consequently the rents, are more assured, the Government may justly take a larger share. But only the officers actually engaged in making the settlement can be competent to decide which estate falls within which category. Perhaps 40 to 50 per cent. for the first 15 years and 50 to 60 per cent. for the second would be suitable limits To this would have to be added a percentage yet to be fixed, for patwaris ; and perhaps a percentage for chaukidars. On this latter subject Mr. Stevens is preparing a separate note.

9. In the seventh and three next following paragraphs of his letter the Director discusses the serious question of the probable progress likely to be made in the work before the expiry of the current settlement. So far as the information now available enables the Board to judge, the rough estimates made by the Director are correct. It is not safe, as Mr. Stevens has said in one of his marginal notes in the diary, to estimate that more than 3,000 rents can be settled by one officer in a month, though possibly this rate may be somewhat exceeded, if no unforeseen difficulties arise, when the officers are more accustomed to the system. But Mr. Stevens entirely agrees with the Director in thinking it absolutely necessaay that the Revenue Officer should deal personally with every raiyat whose rent is to be altered, and either secure his acceptance of the new rent or proceed to enhance according to law.

10. Mr. Stevens further desires to endorse all that the Director has written regarding his confidence in the knowledge and capacity shown by Mr. Maddox. He wishes to add that he was much impressed by the ability and thorough acquaintance with detail which Mr. Lyon brought to bear on the many points which came under observation and discussion.

11. Mr. Lyon expects, it is understood, to pay a short visit to Orissa in the recess, and again early in December. On the latter of these occasions Mr. Stevens hopes to be able to accopancy him.

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No. 8.

No. 400-T.R., dated Darjeeling, the 6th June 1896.

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

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

I am directed to acknowledge receipt of your letters noted on the margin, and in reply to say that the Lieutenant-Governor sanctions generally, as an experimental measure, the method of settling rents in Orissa, proposed by the Board in your letters unders reply. The method, though no doubt rough, is, in his Honour's opinion, practical.

No. 402-A., dated the 6 h May 1896.
No. 408-A., dated the 6th May 1896.
No. 408-A—S., dated the 6th May 1896.

2. Sir Alexander Mackenzie also sanctions experimentally the rules annexed to Mr. Lyon's diary, submitted with your letter No. 402-A, dated the 6th May 1896.

3. I am, however, with reference to these rules, to offer the following remarks for the Board's consideration :—

Rules 2 and 3.—May possibly be simplified. Government will be prepared to consider any further proposals to this end which the Director may have to submit. It is understood that the Board hold that the thani ryiyats are entitled to receive consideration both as regards the rate at which they hold and the time for which their rent is to be fixed. The former point might apparently be met without first calculating out a mean rate as proposed in Rule 3.

Rule 7 (d).—Rule 53 of the North-Western Provinces' Board's Rules (page 26-1) allows a deduction of 25 per cent. on all *sir* land actually and in good faith cultivated by the proprietors or by hired labour at their expense, but not on land claimed as *sir* which is not so cultivated. In his Honour's opinion, the same rule may be adopted in Orissa. Care must however, be taken to see that only *bona-fide* nij-jote is recorded as such.

Rule 9.—In the North-Western Provinces the average receipts are taken in to account in fixing the assessments on orchards. It is not clear why the lowest *pahi* rate is proposed for assessment of orchards in Orissa, many of which are said in paragraph 11 of Mr. Nathan's report to be fine mangoe orchards. The question of the assessment of orchards was discussed, in the Board's No 124-A., dated 30th January 1894, and the orders of Government on it were given in Mr. Richardson's No. 1119-L. R., dated 2nd March 1894. The rule as drafted does not appear to be altogether consistent with those orders and should again be considered by the Settlement Officer.

Rule 10.—This rule, relative to assessment of rent on special crops, appears to be opposed to the policy laid down by the Secretary of State from the earliest times, as it imposes a special assessment on special crops—a practice which Lord Bentinck* remarkd, in 1833, must act as a check on industry and discourage cultivation. The only justification for the rule is in the fact that a special rents is, it is understood, now charged for land under special crops, such as sugarcane or tobacco, as long as the special crop, is grown, and may possibly be regarded as part of the existing rent which under section 27 of the Tenancy Act is presumed to be fair. It would appear that either (1) the practice should be allowed to continue, the special rent for special crops being included in the assets for the purpose of assessing revenue, or (2) that the "normal" rent should be settled for the land regardless of the special crops, and that the raiyats should be informed that the normal rent so settled is the rent for which alone they are liable, and that they are at liberty to grow any crops they please. I am to request that the Board will consider the point and report their opinion on it. If the lands on which special crops are grown can fairly be considered a separate soil class, there would of course be no objection to assessing them at a special rate.

*Appendix No. 14 to the Board's old Settlement Rules.

4. As to the questions of the period of the settlement and the percentage of the assets to be taken as revenue, I am to say that before coming to a final conclusion on these points, His Honour thinks it desirable that extracts from the Board's letters noted below should be forwarded to the Commissioner for his opinion and those of the Collectors of Orissa, and also to the Director for opinion :—

Paragraphs 7 and 8 of the Board's No. 408-A., dated 6th May 1996.
Paragraphs 3 and 5 of the Director's No. 455-S., dated 11th February 1896.
Paragraphs 7 and 8 of the Board's No. 402-A., dated 6th May 1996.
Paragraphs 4, 5 and 6 of the Director's No. 1064-S., dated 18th April 1896.

5. I am also to request that the Settlement Officer may be asked to work out and show in tabular form, mahal by mahal, what the precise effect on the existing revenue would be of taking 40, 50 and 60 per cent., respectively, of the assets as revenue, and 5 per cent. for maintenance of records in the mahals of which rents have been settled by him and in any other mahals (if there be any) as, to which he may be in a position to say what the effect of taking the percentages mentioned would be.

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6. On receipt of the opinions of the local officers (who should be furnished with copies of the tabular statement called for in paragraph 5), and of the Director's scheme for the maintenance of the records, the Board will, it is hoped, be in a better position than they are at present to offer a final opinion on the period of the settlement and the percentages of the assets to be taken as revenue.

No. 9.

No. $\frac{4136}{40-10}$, dated Simla, the 3rd November 1896.

From—DENZIL IBBETSON, Esq., C.S.I., C.S., Offg. Secretary to the Government of India, Department of Revenue and Agriculture,

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

I am directed to address you upon certain points connected with the enclosures to your letter No. 766-T.R., dated 15th September 1896, in which the settlement of rents and revenue in Orissa is discussed.

2. In your letter No. 400-T.R., dated 6th June 1896, addressed to the Secretary to the Board of Revenue, you convey the sanction of the Bengal Government to a deduction from the assets as estimated for the purpose of calculating the Government share, of 25 per cent., in the case of all *sir* land cultivated by the proprietors ; the allowance being based upon the rule in force in the North-Western Provinces. I am, however, to point out that the rule in question [No. 18 (4) of the rules for the assessment of revenue in the North-Western Provinces] permits a deduction to be made upon *sir*, only "when the number of proprietors is great and their circumstances poor." The drawback is always proper in the case of self-cultivating proprietors, whom it is inadvisable to assess as fully as mere rent receivers ; and it is often needed in the case of co-parcenary communities of small owners. But it is not ordinarily admissible in other cases.

3. The Government of India have, however, no objection to the reduction in the estimate of assets which would result from its application in Orissa. It appears that the assets as fixed at the present revision will in any case justify an enhancement larger than it will be possible to take ; so that the proposed reduction will hardly affect the final demand, while it will enforce the principle that *sir* should be treated, gently in estimating its value for assessment purposes.

But the Government of India doubt whether it is wise to lay dawn any general rule or to prescribe any fixed amount of drawback to be followed in Orissa. Where such a rule has once been introduced and has become generally known, it is almost impossible to get rid of it. And it is doubtful whether, as the province develops, the conditions at future revisions of assessment in Orissa may not be such that a rule of the sort would be extremely inconvenient. They would, therefore, suggest for the consideration of His Honour the Lieutenant-Governor that it might be better simply to issue executive instructions to the Settlement Officers to value *sir* leniently in estimating its assets for the purpose of fixing the revenue demand, rather than to lay down a precise rule which may unduly hamper future assessment operations.

4. The draft rules appended to Mr. Lyon's Tour Diary, which was forwarded to the Bengal Government by the Board with their letter No. 402-A., dated 6th May 1896, have been accepted by His Honour as an experimental mesure which, though no doubt rough, appears to be practical. The Government of India fully recognise the legal difficulties under which the Orissa Settlement Officers have laboured and are labouring—difficulties for which a legislative remedy is already under discussion. It is probably now too late to apply to the settlement of rents in Orissa any other than some such rough and ready method as is sketched out in the draft rules ; and indeed it would appear from the figures given in paragraph 11 of your letter with which the papers under consideration were forwarded, that such a method will result in a substantial enhancement of the rents and in a large enhancement of the revenue of the province. They recognize that the degree of enhancement which it is advisable to impose in both cases can best be judged of by the Local Government, and they are anxious that the remarks which follow should not be understood as in any way pressing or inviting the Lieutenant-Governor to raise either rents or revenue to a point higher than he may think advisable, or as expressing any doubt as to the suitability of the method which he has sanctioned experimentally or as to the adequacy of the enhancement which will be obtained by it.

5. But the important question of the term for which the new settlement is to run in Orissa, which is to be settled in consultation with the Bengal Government, and upon which the Lieutenant-Governor will report separately, is intimately connected with the percentage of the revised assets which it will be found advisable to demand as land-revenue at the assessment now in progress. And this percentage again depends very largely upon the actual amount by which it may be found possible or desirable to raise these assets by additions to the present rental. The whole question assumes special importance in view of the great and rapid change in the agricultural and economic conditions of Orissa which may be expected to take place as soon as the completion of the East Coast Railway places what has hitherto been an isolated and backward province in easy communication with the rest of India. And they are anxious that its consideration should be based upon principles, the soundness of which is not open to question.

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6. In paragraph 17 of his Diary already referred to, Mr. Lyon lays down certain principles as governing the action to be taken and the decision to be arrived at in these matters; and some of those principles appear to the Governor-General in Council to be of more than doubtful soundness. It is true that they have not been explicitly aceped by the Bengal Government. But they have been formally endorsed by the Board in paragraph 2 of their letter of 6th May 1896; and the Government, in their reply, while giving certain instructions regarding the further treatment of the matter in issue, pass by the principles in question without comment.

7. The argument set forth by Mr. Lyon and accepted by the Board may be summarised thus—

(1) The amou t by which we shall be able to enahance the present demand must necessarily be limited.

(2) So limited, indeed, that it could fairly be taken upon existing assets.

(3) To increase those assets, therefore, will simply result in—

(*a*) Making a present of the increase to the lanlord; and

(*b*) Reducing still further the share of the total assets which we shall claim as revenue, thus establishing a dangerous and inconvenient precedent.

(4) Moreover, to unduly raise the present assets will increase the difficulty of taking a fair enhancement at next settlement.

(5) Therefore, the less we enhance existing rentals, the better.

8. In this argument, the consideration seems to be overlooked that, whenever the demand which we find ourselves able to take is limited, not by the proportion which it bears to assets, but by the amount of enhancement upon the current demand and the consequent diminution of the landholders' present incomes which it involves, in all such cases any actual addition which can fairly be made to the rental may be transferred almost in its integrity to the Government side of the account, since to do so will involve no further reduction in the net assets which we leave in the hands of the landlord. Thus, under such circumstances, the more we enhance the rents, not only the larger will be the total revenue which we shall be able to demand, but also the higher will be the precentage of the total assets which our demand will represent. If, for instance, a landlord's present assets are Rs. 1,000, upon which he pays only Rs. 300 at revenue, we may, if we leave his assets unaltered, feel ourselves unable to raise the revenue higher than Rs. 500, or 50 per cent. of the assets, because even this degree of enhancement will reduce his net income from Rs. 700 to Rs. 500. But if we can, by enhancing the rents, raise his rent roll to Rs. 1,400, a demand of even Rs. 900, or 64 per cent. of the assets, will still leave him the Rs. 500 below which we do not think it expedient to reduce his income.

9. Of course this is an exaggerated illustration, and it would be impossible in practice to add the whole of the Rs. 400 of new rental to our demand. But the Governor-General in Council thinks that the principle which it illustrates is sound. And, if so, it apparently follows that the conclusions summarised under head (3) in paragraph 7 of this letter are unsound. It appears to His Excellency in Council that whenever our just demand is limited by considerations of enhancement, the percentage of the revised assets which Government may fairly take from any landlord depends largely upon the proportion of those assets which has been added to them at revision, and that it is impossible to fix the former figure until the latter is ascertained. And the very fact that existing assets are so high that we shall not be able to take our full percentage of them, because to do so would involve too large and sudden a reduction in the landlord's income, makes it all the *more* important to raise those assets by all legitimate methods, and thus to secure to Government not only an amount of revenue, but also a proportion of the assets, which shall more nearly approach the full legitimate share than would otherwise be possible.

10. The Governor-General in Council is not sure that he correctly appreciates the argument summarised under head (4) in paragraph 7 of this letter. The enhancement referred to may be either of rents or of revenue or of both. But in any case the argument appears to be of questionable validity. It appears to His Excellency in Council that the higher we raise either rents or revenue on the present occasion, the less are we likely to be hampered at the next settlement by the difficulty of excessive enhancement which now oppresses us. That difficulty is mainly due to the fact that all revenue demeads and all protected rents have remained unaltered for 60 years; and it has arisen under conditions of progress which has been slower than in perhaps any other part of India. These conditions are about to be changed; the assessment now to be fixed must in any case be a moderate one since it succeeds to one which is altogether inadequate; and it is to be feared that it in its turn will again unduly limit the just demands of Government when it next comes under revision. The proper remedy appears to be, not to enhance either rents or revenue above what is fair and reasonable, but to bring them again under revision after not too long a period by fixing a moderate term for the present settlement. But in deciding what is fair and reasonable, it is important that the facts should be regarded in their true aspect.

11. I am again to repeat that the Government of India have no desire to press for any higher enhancement, either of rents or revenue, than the Bengal Government tainks proper, or to take exception to a method which meets the urgency of the case and which seems to secure a substantial enhancement. Their object in communicating the above remarks simply to secure that the very important question onder discussion shall be decided upon sound

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principles and not in the light of consideration which appear to them to be based upon misapprehension.

12. Finally, I am to say that the question of the term of settlement and of the proportion of the assets to be taken by Government are so closely interdependent, that the Government of India would be glad if no orders were issued regarding the latter point until the former has been settled in consultation with them. I am to ask therefore that the report on the subject which Bengal Government has been asked for may deal fully with both questions ; and that it may state the amount by which the assets will be increased by enhancement of rents with as much accuracy as may be possible at the time.

No. 10.

NOTES OF A CONFERENCE HELD AT LAL BAGH, CUTTACK, ON 25TH AND 26TH JANUARY, 1897.

PRESENT :

HIS HONOUR THE LIEUTENANT-GOVERNOR OF BENGAL.
THE HON. MR. STEVENS, *Senior Member of the Board of Revenue.*
Mr. COOK, *Commissioner of Orissa.*
Mr. GROWES, *Collector of Cuttack.*
Mr. DE, *Collector of Balasore.*
Mr. MACPHERSON, *Director of Land Records and Agriculture.*
Mr. MADDOX, *Settlement Officer of Orissa.*
Mr. WEBSTER, *Assistant Settlement Officer of Cuttack.*
Mr. MCPHERSON, *Assistant Settlement Officer of Puri.*

His HONOUR opened the Conference by briefly enumerating the subjects of discussion as follows :—

I—Maintenance of Settlement Records.
II—Percentage of Assets to be taken by Government.
III—Period of settlement.
IV—Owners' Rate on Irrigated Lands.
V—The Assessment Rules.
VI—The Chaukidari Question.

2. *I.—Maintenance of Settlement Records*—His Honour referred to Government letter No. 767 of 15th September 1896, in which it is taken for granted that a system of maintenance of records by patwaris must be introduced into Orissa. His Honour observed that it must be understood at the outset that the cost of the patwari scheme will fall upon Government. It will necessary to secure a full share of the assets, such as will cover the cost of the scheme.

The objects of maintenance of records are stated in the Government letter above quoted to be threefold—(1) Facilitation of re-settlement ; (2) Protection of raiyats ; (3) Preparation of statistics. Mr. Lyon, Officiating Director of Land Records and Agriculture, in his letter No. 2764-S., of 24th November 1896, throws doubt on the possibility of securing the first object, and questions the wisdom of incurring expense if the work of re-settlement has to be done all the same in the end. Mr. W. C. Macpherson held a contrary opinion and pointed to the results obtained and to the views held in the Central Provinces and other parts of India. His Honour pointed out that Orissa differs from the Central Provinces because, in the latter, an agency already existed, whereas here it has to be created. The opinions of Officers acquainted with the circumstances of Orissa were quoted. Mr. Toynbee (see his note of 29th December 1896) is of opinion that the work would be worth the expense incurred, if it could be done thoroughly. Mr. Stevenson, in his note of 31st December 1896, has pronounced strongly against the Patwari scheme In discussing the scheme, His Honour stated that the records would be of little use, unless changes in the rent-roll were shown, as well as changes in the Khasra and Map, and drew attention to the difficulty of getting information about changes in the rent-roll. There are two methods of getting over the difficulty ; (1) By calling upon the landlords to file papers—a procedure which has not hitherto been attended with much success in Orissa ; (2) by making the patwaris responsible, and giving them powers to obtain information by fresh legislation if necessary.

With reference to the question whethether the results in the case of re-settlement make it worth while for Government to incur the cost, the Settlement Officer of Orissa admitted the assistance given by the sarbarakars of Khurda in the present re-settlement operations, but on the whole was inclined to think that the maintenance of records would not repay its cost, either in the way of facilitating the work of re-settlement, or of protecting raiyats.

The Director of Land Records and Agriculture gave it as his opinion that there was all the difference between mintained and non-maintained records. Maintenance of records means that at re-settlement there is at hand a permanent local staff of trained Patwaris to do the work of amins, and the introduction of strangers is avoided, the cost is considerably reduced, and the operations accelerated.

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His Honour was inclined to agree with Mr. Macpherson that this was an important argument directly bearing upon the question.

In discussing the matter from the point of view of protection to the raiyat, the Director of Land Records and Agriculture drew attention to the rent receipt book system of the Central Provinces.

It was suggested that, to introduce this, would double the cost of the scheme, as the proposed patwari areas would have to be reduced by half.

His Honour pointed out that, in the Central Provinces, the average area is 10 square miles, and that Mr. Fuller suggested larger areas.

In discussing whether the Uriya raiyat is really oppressed, the question arose how for the existing pahi rents are competition rents. His Honour remarked that throughout there had been an assumption that such was the case, and was of opinion that if there was any doubt on this head, it must be taken into consideration in settling the questions of zamindars allowances and the period of settlement. A comparison of the incidence of thani and pahi rents, as settled up to date in the temporarily-settled estates was made, and the following matters were noticed : Rents of 12,016, thani tenants holding 17,614 acres have been raised from Rs. 41,151 to Rs. 42,054 or by 2 per cent ; the existing thani incidence is Rs. 2-5 an acre. Rents of 18,324 mixed thani and pahi tenancies, covering 76,229 acres, have been raised from Rs. 1,36,789 to Rs. 1,46,330 or by 7 per cent ; the existing incidence in such mixed tenancies is Re. 1-13 an acre. Rents of 156,918 settled and occupancy pahi raiyats, holding 215,853 acres, have been raised from Rs. 4,49,458 to Rs. 4,77,695, or by 6 per cent ; the existing incidence is Rs. 2-1 an acre. Rents of 4,665 non-occupancy tenants, holding 3,657 acres, have been raised from Rs. 6,760 to Rs. 7,615, or by 12 per cent ; the existing incidence is Re. 1-14. It will be observed (1) that pahi rents have not yet reached the pitch of thani rents (2), that the increase of pahi rents, which has been entirely confined to "excess area," is lenient. It is believed by the Settlement staff that the thani tenants hold the best lands in the village.

Reverting after this digression to the question of maintenance of records, His Honour agreed with Mr. Toynbee that the Patwari system, if it is to be introduced at all, must be introduced in a complete from, and that the work of the Patwari should include a record of collection and rent demand. The rent receipt books of the Central Provinces were again discussed, the Director pointing out that their value lay in the fact that they were a continuous record of collection. Their adoption, it was pointed out, would not dispense with the necessity of having regular receipts granted by the landlord. The receipt books would only constitute a village record. The Hon'ble Mr. Stevens did not see the advantage to be secured by their introduction. The Commissioner and the Settlement Officer agreed that the innovation was not likely to be feasible.

His Honour then discussed the alternative of having jumma wasil baki papers prepared by the patwaries on information to be supplied by the Zamindars. From paragraph 4 of the Director of Land Records and Agriculture's No. 2775 of 12th October 1893, which was quoted, it appears that the upshot of the discussion, which took place on this subject in 1879, was that section 33, Regulation XII of 1817 only provided for exceptional and restricted submission of papers. The result was that Sir Ashley Eden withdrew the orders requiring their submission.

His Honour stated that the difficulty could be simply overcome by legislation, which would compel Zamindars to file such papers as should be prescribed by the Board of Revenue.

It was suggested by the Settlement Officer that it would be enough for the patwari to show the demand for the coming year and the collections of the previous year. This overcomes the objection of Mr. Stevenson, that the work of the patwari would always be one year in arrears. The question whether the papers should be filed after each kist was discussed, but was left to be settled by the Board. The general conclusion arrived at was that patwari must keep a record, not only of mutations of tenancy, but also of mutations and the collection of rents; and that he must be empowered under the law to obtain the necessary information from landlords and tenants.

The question of the size of the patwari circle was next discussed. It was agreed that the number of tenancies should be the main guiding consideration in fixing the size of the circle. At a preliminary conference held on the 24th instant in was suggested that the circle should be 8 square miles in extent, and should, on the average, include 10,000 plots and 2,500 tenancies. In making this estimate, no account was taken of the work of recording rent collections, and the Settlement Officer was inclined to out down the area considerably, in view of the proposal to make this addition to the Patwaris' duties. But His Honour thought that the additional labour so entailed was not great. It was not a question of the compilation of fresh Returns by the Patwari, but merely of verification, in the presence of landlords and, tenants, of papers prepared and filed by the former. His Honour was of opinion that the Patwaris might be tried with circles of 8 square miles.. This is less than the areas suggested in Government, letter No 767 of 15th September 1896, where 10 square miles for Cuttack, and 12 for Puri and Balrsore, are mentioned with approval.

It was pointed out that in the Settlement Officer's Patwari Scheme, no provision had been made for chainmen. His Honnur was inclined to think that no provision was necessary, as either the villagers or the chaukidars could be called in to assist. The patwaris have no

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chainmen in the Central Provinces. After some discussion it was agreed that the patwari should be paid Rs. 8 at first, and should receive increments of Re. 1 for approved service up to a maximum of Rs. 12. It was also agreed that the post should not be pensionable. His Honour thought that, in the scheme admitted by the Settlement Officer, the Central Provinces' rules had been followed too closely, especially as regards the hereditary claim to succession.

The supervising agency was the next point taken up. The provisions of the proposed scheme were generally approved of, but, as suggested at the local Conference held on the 24th January 1897, and as recommended by the Board in paragraph 20 of letter No. 88-A., dated 19th January 1897, it was agreed that the Kanungos should be of three grades, paid Rs. 25, Rs. 30 and 35 respectively. The suggestion that the superior supervision staff should consist of 9 Gazetted officers instead of 8 (*viz.*, 4 in Cuttack, 3 in Balasore, and 2 in Puri) was also approved. Of the 9, His Honour thought that one at each of the three headquarters should have a general supervisional charge of the district, and might be called the Senior Land Record-keeper or Superintendent of Land Records. It was agreed that the posts of Kanungos, and of the superior supervising staff, should be pensionable. The utilisation of the existing Survey School at Cuttack, for maintaining a supply of competent patwaris and kanungos, was briefly referred to. The Collector of Cuttack enquired whether the present Chakla Kanungos were to be absorbed in the scheme, and, if so what provision should be made for carrying on the duties at present performed by them. It was pointed out that most of the Returns submitted by Chakla kanungos would, in future, be submitted by the Record kanungos; and with regard to other duties His Honour doubted if the circumstances of Orissa differed so much from other districts, as to render a special agency necessary.

Looking to the Patwari scheme as a whole, His Honour thought that it would be worth the expense, if it could be satisfactorily worked. The Hon'ble Mr. Stevens was inclined to doubt the success of the scheme. The Commissioner said he had no faith in the possibility of getting good work out of Uriya patwaris, and questioned the adequacy of the supervising agency. His Honour agreed with the Director that less supervision than is given in the present resettlement operations would be necessary for the maintenance of the new record, and thought that sufficient supervision was attainable.

In conclusion, it was ordered that amended proposals be submitted on the lines of the present discussion, with a fresh estimate of cost and suggestions on the subject of legislative changes.

3. *II.—Percentage of Assets to be taken by Government.*—His Honour first laid emphasis on the necessity of leaving the Settlement Officer a large discretion in the matter. The ruling percentage taken at last settlement was 65 per cent. This was taken on the assumption that no remissions were to be granted in exceptional years, and as a matter of fact, there have been no remissions since 1867. His Honour discussed whether it might not be feasible to impose a maximum revenue on tracts liable to special catastrophe, and to great remissions in special years. This he observed was contrary to the principles of a permanent settlement, but was not inconsistent with the principles of a temporary settlement, and is a recognised principle of assessment in part of the Punjab. Turning to the general question, His Honour thought that three main considerations should be borne in mind : (1) that 35 per cent. was the normal percentag left to the zamindars at last settlement; (2) that the normal percentage of assets taken throughout India and approved by Government of India is 50 per cent. In the North-West Provinces there is an additional cess of 2½ per cent; (3) that having regard to the exceptional circumstances of the Central Provinces, the Government of India sanctioned a percentage varying from 50 to 65 per cent.

Bearing these facts in mind, His Honour was of opinion that in Orissa the zamindars should be left with not less than 40 per cent. of the assets, and that as no cesses were to be imposed on account of patwaris and chaukidars, the normal percentage to be taken by Government should be 55 per cent. Reference was made to the Table of Percentages given in paragraph 9 of the Director of Land Records and Agriculture's No. 68 T. S. of 28th October 1893, and to 12 reasons for difference of treatment enumerated there. These were noticed, and it was agreed that, in fixing the percentage to be taken, some of them should be considered. The settlement Officer generally agreed, and suggested that, where more than 45 per cent. was left to the zamindars, special report should be made to the Board. This suggestion was accepted by His Honour.

The Collector of Balasore was of opinion that 52per cent. should be the normal percentage taken. The Collector of Cuttack, agreeing with His Honour, favoured 55 per cent. It was pointed out that in some estates the mufassal jama of the last settlement had not increased on account of the mismanagement of the proprietors and other causes. His Honour laid down the rule that no reduction should be made in the sadar jama of Land Settlement, unless there were exceptional reasons, *e. g.*, permanent deterioration of the soil throughout the estate on account of sand deposit. It is to meet such cases that large discretion must be left with the settlement Officer. All that is necessary at present is to fix a normal standard. The opinion of Sir Charles Elliott was quoted as favouring a State percentage of 65 per cent; but it was pointed out that his recommendation was 50 per cent. plus 15 per cent. on the sadar jama (equal to 7 per cent on the mufassal jama) to meet Patwari and Chaukidari charges; the total would be therefore 57½ which does not differ very materially from that now suggested.

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His Honour recommended that the Central Provinces forms for submission of assessment proposals should be examined and adopted, if found suitable to the circumstances of Orissa.

4. *III—Period of Settlement.*—His Honour adverting to the proposal to have a 30 years' settlement with a rasadi increase after 15 years, observed that it had still to be shown that 55 per cent. was too large a percentage to be tsken at once. In the Central Porvinces the settlement operations had, as a general rule, not seriously reduced the income of Zamindars, but that was owing to the contemporaneous enhancement of rents. In ordinary cases, re settlement must inevitably mean reduction of income, and proprietors have no just cause of complaint, unless the reduction be so heavy as to seriously embarrass them. His Honour declared himself in favour of a 20 years' settlement, followed by a proper revision of the record. A 30 years' settlement with rasadi jama is a measure only justifiab e on account of the effects of resettlement on Zamindari income. It amounts merely to a postponement of aportion of this present Government demand, and Government gets no benetit from any increase in estate assets during the currency of the settlement. In favouring a 20 years' settlement, His Honour looked to the probable effect of railway development, and to the fact that, at the present settlement, rents are in many cases not being touched and, save as regards privileged tenures, any changes made are really slight ; 20 years is the normal period in the Central Provinces. Sir Charles Elliott was in favour of a 30 years' settlement Sir Antony MacDonnell advocated 15 years. His Honour thought that 15 years was to short a term, as it left no margin of time during which rents might be raised by the action of the landlord. His Honour noticed that the Government of India's conception of a rasadi jama differed from that sugggested for Orissa. In the former case it partakes of the nature of an annual increment, whereas, in the latter, it is the imposition of a higher percentage after a fixed number of years. In Burmah the system differs from both of these. An acre rate is fixed for the first period, and an enhanced rate for second; e.g., Rs. 3 per acre for the first 10 years, and Rs. 4-8 for the second ten-years.

Government letter No. 4136 of 3rd November 1896, was considered, and a discussion followed on the principle which has been suggested that "where a reasonable expectation of a certain term had been created, that term should be adhered to, except under special circumstances." His Honour thought that if some expectations of a 30 years' settlement had been formed in Orissa, it could nevertheless be shown that, under all the circumstances, such expectations are not reasonable. His Honour was of opinion that where individual cases invited special consideration, a true rasadi settlement, with an annual increment, might be granted; but, as a general rule, what was to be taken should be taken at once.

The Collector of Cuttack pointed out that there could be little or no increase for two or three years after the first fifteen years of settlement; and that, if a new settlement were to be made after 20 years, the zamindars would delay enhancement till settlement operations were completed. The Hon'ble Mr. Stevens, in the face of what had been said, was not inclined to lay stress on his previous advocacy of a 30 years' settlement; he remarked that his chief reason for preferring the longer term was the desire to save the people the worry of re-settlement. His Honur pointed out the importance attached by the Government of India to the development of the country by railway communication, and said that this was a principal factor to be taken in to account in settling the term of settlement. This consideration and the admission that the existing rents could not be altogether described as competition rents, were facts that influenced him in pronuncing for the shorter term of settlement.

5. *IV—Owners' Rate on Irrigated Land*—His Honour pointed out that Government of India's letter No $\frac{342}{323}$ of 29th January 1895, had called for further statistics, and that these had not yet bean furnished. The Officiating Director of Land Records and agriculture, in his No -453T.S, of 28th October 1896, had recommended that the matter be postponed till 1898. Inasmuch as in the temporarily-settled estates Government can now take a full share of the assets, inccreased, as they may have been increared by the addition of the water advantages, tne question is mainly of importance as regards permanently-settled estates. The Commissioner observed that irrigation probably affected more the regularity of collection than the amount of rent. The question chiefly concerns the Cuttack district, which alone contains any permanently-settled arer, situated within the irrigated tracts.

His Honnur trusted that Settlement Officers were collecting the information necessary for the final settlement of the question.

6. *V.—Assessment Rules*—His Honour, reverting to Government of India letter No. 4136 of 3rd November 1896, observed that its critism of assessment operations in Orissa was based on a misconception as to the principles which fomed the basis of Messrs. Lyon's and Maddox's proposals. The theory on which the rules were based was that rents were already sufficiently high. It was a mistake to assume that in framing the rules regard was paid only to the possibilites of revenue enhancement.

The amended rules forwarded with the Board's letter No. 651, dated 7th October 1896, were then considered.

Paragraphs 7, 8 and 11. *Thani and Pahi Rates*—The Director having pointed out that as the rules stand, regard is paid only to the general average of thani and pahi rents in a village, that no alterations of pahi rents are being made except on the ground of excess area that no enhancement of thani rents is made in individual cases which show considerable variations from the average thani rate, and that no account is taken of the capabilities of the soil

His Honour enquired whether, as a matter of fact, the thani rates, differ much *inter se*. The Director replied that in some village where the figures bad been examined, he had found the incidence of existing rent so low as Rs. 2 an acre in some thani tenancies, and so high as Rs. 3-8 an acre in others but that, so far as his information went, the variations on the whole were not great. His Honour read some extracts from the Draft Land Settlement Bill and pointed out in what respect it differed from the existing law, as contained in the Bengal Tenancy Act, especially as regards the definition of prevailing rate.

It is quite in accordance with the principles of the Draft Bill to level up the rents of thani raiyats, who, without special cause, pay rents lower than the thani average and lower than, under all the circumstances, could fairly be demanded. The Settlement Officer pointed out that. at the last settlement, the rents were fixed on the basis of a soil classification, and it had been presumed that the classification continued to be more or less representative of existing facts, His Honour was disposed, generally, to accept this, but nevertheless doubted of it was right to leave all thani rents unenhanced.

Reference was made to the tabular settlement of enhancements prepared by the Settlement Officer. This does not show how much of the enhancement is due to excess area, and how much to other causes; but His Honour thought, that though, taken as a whole, the enhancement was fairly large, owing to the inclusion of privileged tenures the percentage of enhancement in the case of thani and pahi holdings was extremely small.

The Settlement Officer suggested, that if the Zamindars were consulted, they would state that they were unable to collect more than they do at present, and pointed to the fact that in only one estate had any complaint been made as to the leniency of the enhancement rules. The Commissioner thought it was a mistake to assume that Orissa Zamindars are, as a rule, hard upon their raiyats and conld not understand how the impression had arisen. The Settlement Officer thought that the present rents are, on the whole, high enough. The Collector of Balasore agreed.

In conclusion His Honour, the Hon'ble Mr. Stevens concurring, thought that rules 8 and 11 were somewhat hard and fast and require to be made more elastic. It was left to the Director, in consultation with the Settlement Officer to settle what amendments should be made in them and in the rules genergIly, and to send them up for sanction through the Sinior Member of the Board.

7. *VI—The Chaukidar Question.*—His Honour stated that in draft Resolution of January 1897, all principles had been settled; and it now remained only to consider the working details set forth in paragraph 10 of the draft Resolution*. It was explained that in

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*Paragraph 10 of the Draft Resolution runs as follows :—

10. The following orders are accordingly now passed :—

(1) The Act will be introduced throughout Orissa as soon as possible after the completion of the present settlement, the Chaukidari jagirs being in the meantime resumed and settled as ordinary raiyati-holdings at "thani" rates with the chaukidar holders, who would be released from all obligation to serve as chaukidars but would be eligible for appointment as such by the Magistrate.

(2) The rents of the holdings, to the extent and limit of as many jagirs (if sufficient lands exist) as there are chaukidars in each village which may be formed under section 4 of the Act as amended by section 5 of Act I. (B. C.) of 1892, will be an asset of the Chaukidari Fund of that village. The area assigned to such chaukidars will consist of about four acres. All lands not so reserved for the benefit of the Fund will be merged in the estate and settled as other lands with the zamindars.

(3) The holders of the land reserved might be required to pay the rent direct to the punchayats, or if they continue chaukidars, the rent might be treated as an instalment of their pay; but His Honour thinks that it would be much more convenient to settle the lands with the zamindars, and give them 15 per cent. of the rents for the collection expense, agreements being taken from them to pay the net rent to the Magistrate of the district, or to any person indicated by him in the punchayat. Arrears would be realisable by certificate. If the lands are settled with the holders direct, leases should be given recognizing them as occupancy raiyats and requiring payment of the rent to the punchayat. Such leases should be given to chaukidar holders also, in order that, in case of transfer by succession, sale or otherwise, the subsequent holders may be bound by the condition of payment te the punchayat. The Board of Revenue should consider and settle, how the rents of the reserved lands should appear in the accounts. A record of the lands should be prepared and maintained.

(4) Jagirs in the permanently-settled estates will be treated under Part II of the Act.

(5) Mr. Dutt considers that the present number of chaukidars (8,729) is excessive, and would reduce it to 6,500. The Lieutenant-Governor agrees that a considerable reduction may be made without loss of efficiency, and it will be for the District Magistrates to settle to what extent the reduction should be carried, with the view especially of securing that adequate pay shall be given to each chaukidar, without imposing an excessive burden on the villagers. The Lieutenant-Governor is disposed to think that the rate of pay should not ordinarily exceed Rs. 4 per mensem.

(6) In the backward tracts in which it may be decided not to introduce the Act, the chaukidars will be under the direct supervision of the police. They will be given settlement of the jagir lands, where such exist, and will in addition, continne to receive the customary dues from the raiyats, for the realisation of which they should be given such assistance as may be necessary and practicable. Regulation XX of 1817 will continue to apply to these chaukidars, until it becomes possible to work Act V I (B. C.) of 1870.

(7) The Magistrate should be permitted to take advantage of the presence of the Settlement Officer to prepare, as soon as may be, his schedule of villages, settle the number of chaukidars required, and work out all details Enquiries should be made as regards men suitable and available to act as members of punchayats, and early report should be submitted whether there are, in fact, any tracts in which it is absolutely impossible to work the Act, or find even a single man to act as the punchayat, the provisions of section 62 of the Act being borne in mind.

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paragraph 10 (1) by the words ' at thani rates ' it was meant that jagirdars should be treated as thani raiyats. The proposals contained in paragraph 10 (2) and (3) were explained and discussed at some length. There are, at present, roughly 8,000 chaukidars in Orissa, and the total amount of jagir land held by them is 22,000 acres. At a valuation of Rs. 2-8 an acre, and after deduction of 15 per cent. for collection charges, the annual rental, resulting from resumption, is Rs. 46,750. It is estimated that by redistribution and re-arrangement, the number of chaukidars may be reduced to 6,500, and their pay at Rs. 4 per mensem would amount to an annual charge of Rs. 3,12,000. The provision of this sum, if Act VI (B. C.) of 1870 be introduced, will fall on the village communities. After some discussion His Honour was inclined to cut out clauses (2) and (3) from paragraph 10 of the draft Resolution, and to grant to the village panchayats, either a contribution of R5. 5 a head for each chaukidar, or nothing at all. The difficulty providing for sirdar chaukidars, who are most useful in efficient working of a body of village chaukidars, came up ; and it was suggested that the annual Rs. 46,750, accuring to Government from the resumption of Jagirs, should be devoted to the payment of sirdar chaukidars. This would be 650 in nnmber, and the cost of their pay, at Rs. 6 per mensem, would be an annual sum of Rs. 46,800. This method of payment would have the additional advantage of facilitatating their organisation as a subsidiary arm of the police service.

His Honour viewed the suggestion with favour.

Paragraph 10 (5) is a point for the District Magistrate to settle.

With regard to paragraph 10 (7), His Honour recommended that preparation be at once set on foot.

With reference to Paiks, Khandaits, &c., His Honour observed that, from paragraph 11 of the Draft Resolution should be cut out the sentence—"The jagirs of the former are protected" to "do not appear to be so protected." It must be taken for granted that such jagirs are not liable to resumption, and they must either be assessed by consent, or not at all.

THE PROCEEDINGS HERE TERMINATED FOR THE DAY.

THE CONFERENCE WAS CONTINUED ON THE 26th.

8. His Honour read over the rules which he proposes to substitute for paragraph 10 (2) and (3) of the draft resolution of January 1897 on the subject of chaukidars. He also read to the meeting a summary of the results of yesterday's Conference. It was suggested that the amount got from the resumption of paik and khandait jagirs, as well as the amount got from the resumption of chaukidar jagirs, may be taken into consideration in connection with the question whether Government should find the pay of sardar chaukidars. The Commissioner stated that the number of paiks is very large in Balasore. The suggestion commended itself to His Honoue. The Settlement Officer submitted a report on the Khurda paiks, prepared by Mr. Taylor, Assistant Settlement Officer. It was read over by His Honour, and to the draft Resolution was added the words "The case of Khurda should be specially reported on."

9. Returning to the question of the owners' rate on irrigated land, His Honour asked whether the enquiries indicated in Government letter of 29th January 1895 were being made. The Settlement Officer explained that enquiries were made in Balasore, but that the subject had received insufficient attentiont in Cuttack. His Honour said that a full report would eventually be required and that more attention must be given to the correspondence on the subject.

10. The Assessment Rules again came up for discussion. His Honour accepted amendments proposed by the Hon'ble Mr. Stevens and the Director in the rules for pahi and thani enhancements and for the record of acceptances. His Honour drew attention to paragraph 18 of the rules on the subject of *nij-jote* and *nij-chas*. The references to the north-Western Provinces concession were cut out, and the rule amended so as to read " The Assistant Settlement Officer will make the normal valuation at the village rate, and will forward for the approval of the settlement Officer any recommendation of concession which he proposes to make."

Paragraph 19 (*d*) "Special Crops" was considered.

His Honour on the analogy of what was done in the case of valuable fruit orchards in Burma, suggested that where a special crop is grown and it is believed to be due to superior qualities in the soil, the land should be assessed at the highest rate paid by arable land in the village.

This rule would apply to the assessment for revenue only. So far as the landlord and tenant are concerned, a record of the existing rent must be made, unless it be ruled that the additional rent paid, when special crops are grown, is an *abwab*.

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His Honour thought that in Khurda, when the assessment of last settlement was based on a minute classification of soil, the existing rents for special crops should, as a general rule, be left untouched. The rayiat will be protected for the present against the burden of the recorded existing rent, by an entry in the khatian to the effect that he will only be liable to pay it so long as the crop is grown.

The Settlement Officer stated that, in some estates, there would be a considerable reduction of revenue, if the rents of special crops be excluded from revenue assessment.

His Honour thought that a special report on the subject would be necessary. Extracts from various letters were read, and the opinions of several officers and authorities on the legality and expediency of imposing special rents on special crops were considered. His Honour sympathized with the view that the imposition of special rents is an inequitable burden on special crop cultivation, wherever it is of the nature of a tax on improvements. His Honour stated, however, that he would not pass final orders on the subject till legal opinion had been taken, and till an estimate of the amount involved had been furnished, together with the opinion of the Board.

11. The Settlement Officer enquired whether orders had yet been passed on the amount of enhancement to be taken in Khurda. The question is whether annas 2 or annas 3 per rupee should be taken. The work of re-settlement is being pushed on rapidly; the new records are being prepared and acceptances freely received on the basis of an annas 3 enhancement. His Honour was not prepared to decide the question at present, as it had not yet come before him for consideration and final orders.

12. In conclusion it was ordered that the Director should submit the Proceedings of the Conference, together with the Report required on Government of India letter No. 4136, dated 3rd November, 1896, and any other Reports still due.

No. 11

No.238-T—R., dated Darjeeling, the 12th May 1897.

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

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

I am directed to acknowledge the receipt of your letter No. 4136—40-10, dated 3rd November 1895, regarding the settlement of rents and revenue in Orissa, and in reply to submit, for the consideration and orders of the Government of India, the following report on the questions which are now pending in connection with that settlement, including the points which are specially mentioned in your letter.

I.—The rules for the settlement of rents in Orissa.

2. With their letter No. 402-A, dated 6th May 1896 (a copy of which was submitted to the Government of India with my letter No. 766-T.—R., dated 15th September 1896), the Board of Revenue forwarded a set of draft rules for the guidance of Assistant Settlement Officers in settling rents in Orissa, based mainly on the suggestions made by the then Director of Land Records, Mr. Finucane, in his note, dated 14th December 1893 (a copy of which is enclosed), commenting on a report by Mr. R Nathan, Assistant Settlement Officer, Orissa, relating to an experimental settlement of rents in pargana Kotdesh in Puri. This Note (with much of which Sir Charles Elliott agreed) formed the basis of the work of the Settlement Officer, Mr. S. L. Maddox, in Balasore, and was followed to a great extent in the draft rules submitted by the Board. Those rules represented the views of Mr. Maddox, Mr. P.C. Lyon, Officiating Director of Land Records, and Mr. Stevens, the Senior Member of the Board; and the main principles on which they were drawn up were summarised in paragraph 11 of my letter No. 766T—R., dated 15th September 1896, as follows:—

(*a*) that in the case of the *pahi* raiyats of Orissa (whose rents the zamindars were empowered to enhance and did enhance during the past 60 years), the existing rents should be taken as fair rents, unless application be made by the zamindar for enhancement, or by the raiyats for reduction;

(*b*) that in the case of *thani* raiyats whose rents have not been altered during the term of the settlement now about to expire, rents should be proposed to them, which would be somewhat lower than the competition rents paid by *pahi* raiyats; that the rents so proposed, if accepted by the raiyats, should be recorded as the fair rents with the consent of the raiyats and landlords; and if the rents proposed be not accepted, then that fair rents should be settled in accordance with the provisions of Chapter X of the Tenancy Act following the Civil Procedure Code and Tenancy Act Rules, enhancements being mainly based on the great rise in prices that has taken place since the existing rents were fixed 60 years age;

(*c*) that in the case of *baziaftidars* and similar privileged tenants, rents should be proposed in a similar manner which would be somewhat lower than those fixed for non-privileged tenants, and, if accepted, that they should be recorded as fair. If the proposed rents were not accepted, rents were to be settled strictly in accordance with the procedure laid down in Chapter X of the Tenancy Act and the Government rules made under it.

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In my letter No. 400T.—R., dated 6th June 1896, addressed to the Board (a copy of which was submitted to the Government of India with my letter of 15th September 1896), the Lieutenant-Governor expressed his approval of the principles of the scheme proposed as being a rough but practical method of procedure. The Government of India in their letter under acknowledgment, while not doubting the suitability of the method of the settlement of rents sketched out in the draft rules referred to made certain comments upon them. In the meantime, the rules were revised by Mr. Maddox in the light of later experience gained in their working, the reasons for the changes made being explained in his note, dated 5th August 1896, a copy of which was annexed to the Board's letter No 951A., dated 7th October 1896, and they were further revised by the Officiating Director of Land Records after a conference held in the office of the Board of Revenue between Mr. Stevens, Mr. Toynbee, Mr. Slack, and Mr Lyon. A copy of the Board's letter, dated 7th October 1896, with enclosure, is submitted. The Lieutenant-Governor, after discussing the rules appended to that letter with Mr. Lyon and Mr. Maddox, made some slight modifications in them, which were communicated to the Director of Land Records and the Settlement Officer.

In January 1897, Sir Alexander Mackenzie, accompanied by Mr. Stevevens, the Senior member of the Board, and the Director of Land Records, Mr. Macpherson, visited Orissa, and held a Conference with the local officers at Cuttack on the several questions pending with regard to the Orissa Settlement, including the draft rules. A copy of the Notes of the Conference Proceedings of 25th and 26 January 1897 is annexed. A copy is also enclosed of a letter No. 584S., dated 27th February 1897, from the Director of Land Records, in which that officer submitted a report on your letter, dated 3rd November 1896, together with a copy of the rules for the settlement of rents, as revised with reference to the orders given and decisions come to at the Cuttack Conference.

The question of the settlement of rents in Orissa was further discussed at a Conference held at Belvedere on 13th March 1897, at which His Honour the Lieutenant-Governor, the Hon'ble Mr. Stevens, Mr. Finucane and Mr. Macpherson were present, and I am now to submit, for the sanction of the Government of India, a copy (marked X) of the rules as approved at that Conference. These are the rules under which the settlement of rents in Orissa is being made, and so far they have warked without any friction or difficulty. From the time when Mr. Maddox undertook the settlement of rents in Orissa in November 1895 under these rules to the end of January 1897 redts were settled for 510,604 tenancies, out of a total estimated number of 16 lakhs in the Province excluding Khurda, and existing rents were raised from Rs. 10,69,658 to Rs. 12,66,462, or by about 18¾ per cent,

3. It will be seen that the rule as to nij-jote and nij-chas, which was prescribed last year for the guidance of the settlement staff in Orissa, has been amended with reference to the Government of India's remarks in paragraphs 2 and 3 of your letter, dated 3rd November 1896, and paragraph 10 of the Notes of the Cuttack Conference, and the ammended rule on the subject is the Rule 14 in the copy of the rules marked X. With regard to the remarks made in paragraphs 6 to 11 of your letter, on the general principles on which rents and revenue should be settled in Orissa, I am to solicit a reference to paragraphs 6 and 10 of the Notes of the Cuttack Conference, and to paragreph 3 of Mr. Macpherson's letter No. 584S., dated 27th February 1897. The Lieutenant-Governer thinks that the criticism of assessment operations in Orissa expressed in your letter is based on a misconception or the principles which formed the basis of the proposals put forward by Messrs. Maddox and Lyon. The theory on which the Rules were based was that the rents of *pahi* (*i.e.*, ordinary occupancy and non-occupancy) raiyats whose rents the proprietors could and did enhance during the period of the current settlement, were as a rule already sufficiently high, and in the opinion of His Honour it would be a mistake to assume that in framing the Rules regard was had only to the possibility of revenue enhancement. Sir Alexander Mackenzie thinks that the new rules 6 and 7 provide a proper procedure for the enhancement of *pahi* and *thani* rents to whst is fair and reasonable. The draft Rules, marked X, now submitted may have to be modified as the work proceeds, but they are, in Sir Alexander Mackenzie's opinion, generally suitable and sufficient.

4. Before proceeding to discuss the term of the settlement, the Lieutenant-Governor desire to notice briefly the question of a permanent settlement for Orissa, which has been raised in the petition dated 26th February 1897, presented to this Government by the Orissa Landholders' Association, and letter No. 239, dated 22nd April 1897, from the British Indian Association, copies of which are enclosed. Note I at pages 680-81 of Field's 'Landholding and the relation of Landlord and Tenant, in various countries," second edition, 1885, gives briefly the settlement history of Orissa; and pages 40 to 51 of Mr. Toynbee's "Sketch of the History of Orissa' explain the circumstances which prevented the promise of a permanent settlement being fulfilled dnring the early years of the British administration. In a proclamation issued in September 1804 (*i.e.*, soon after the British occupation of Orissa) it was declared that at the end of 1815 a permanent settlement would be made of "such lands as may be in a sufficiently improved state of cultivation to warrant the measure, on such lerms as Government shall deem fair and equitable." This declaration was confirmed by clause 6, section 7 of Regulation IX of 1805, section 4 of Regulation XII of 1805, section 3 of Regulation X of 1812, and section

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6 of Regulation III of 1815. The declaration contained in the preamble of Regulation VI of 1816 amounts to an indefinite postponement of the fulfilment of the pledge given in 1805, and nothing was said in the law subsequent to 1816 as to the permanent settlement of the Province. Since the acquisition of Orissa by the British in 1803, and prior to 1837, several short-term settlements were made without any survey and detailed enquiry. In 1837 it was assumed that no part of the Province was at that time ripe for a permanent settlement, and a temporary settlement was concluded for a term of 30 years. This settlement was preceded by a survey, and accompanied by a detailed enquiry into the validity of all lakhiraj tenancies. Shortly before the expiry of that settlement, the question of giving Orissa a permanent settlement was raised, in a letter dated 23rd April 1866, from the British India Association, in which they urged the claims of the zamindars to such a settlemnet, based chiefly on the Despatch of the Secretary of State, No. 11, dated 9th July 1862. In paragraphs 41 to 74 of that Despath,* which related to the sale of waste lands and the redemption of the existing land revenue, Sir Charles Wood discussed the question of a permanent settlement throughout India, and came to the conclusion that such a settlement should be conceded in districts or parts of district (1) "in which no considerable increase is to be expected in the land revenue, and (2) where its equitable apportionment has already been or may hereafter be ascertained." Sir Cecil Beadon, in his minute, dated 6th November 1866 (a copy of which was submitted to the Government of India in the Home Department, with this Government's letter No. 2832 of the same date), indicating the principles on which he desired that the temporarily-settled estates of Orissa should be dealt with on the expiry of the settlement of 1837-67, observed, with regard to the question of a permanent settlement for that Province, that even in 1804 the Government did not contemplate this concession generally, for it was then proclaimed that such a settlement would be concluded only for lands that might be "in a sufficiently improved state of cultivation to warrant the measure." The same view prevailed in 1812 and 1816, when it was enacted in Regulation VI of 1816 that it was the duty of the Board to ascertain and report what estates were in this condition, and that only on such estates would a settlement be made with the zamindars. Sir Cecil Beadon referred to the Despatch of the Secretary of State, No. 11, dated 24th March 1865, in which Sir Charles Wood declined to sanction any settlement in perpetuity which was based, not on the existing assets of the estates to which it is to be applied, but on a prospective estimate of their future capabilities, and directed that no estate should be permanently settled in which the actual cultivation ammounted to less than 80 per cent. of the cultivable or malguzari area. Sri Cecil Beadon said that although that Despatch related particularly to the North-West Provinces, it was equally applicable in all essential points to Orissa. Apart from the temporary effects of the drought and flood with which Orissa had then been recently visited, Sir Cecil Beadon considered a permanent settlement at the time inexpedient on the grounds that in all the districts of Orissa agriculture was backward, population scanty, and rent not fully developed, and that there was a prospect of a material advance in rents in the near future. He came to the conclusion that the settlement of the Province generally should be made on the basis of the former enquiry, with certain modifications, for another period of 30 years, but that any zamindars who might be in a position to show that their estates were ready for a permanent settlement should be allowed to avail themselves of the repeated promises of Government ; and in paragraph 6 of this Government's letter No. 1581, dated 16th April 1867, he added that such a provision would tend to facilitate and pave the way for a general permanent settlement hereafter.

*Copy received with the Home Department's letter No. 4206, dated 15th August 186 .

In a Despatch No. 15, dated 23rd March 1867, on the subject of the permanent settlement of estates affected or liable to be hereafter affected by cannal irrigation, Sir Stafford Northcote desired that the following rules should be observed before estates in the North-West Provinces or elsewhere are admitted to permanent settlement :—

(1) The rule laid down in Sir Charles Wood's Despatch of 24th March 1865, that four-fifths of the culturable area should be under cultivation before granting a permanent settlement, was reiterated.

(2) No permanent settlement should be concluded for any estate to which canal irrigation was, in the opinion of the Governor-General in Council, likely to be extended within the next 20 years, and the existing assets of which would thereby be increased in the proportion of 20 per cent.

Instructions were issued in the Home Department's letter No. 830, dated 31st May 1867, to the address of the Government of the North-West Provinces, as to how effect should be given to the last rule.

With regard to Sir Cecil Beadon's views as to the permanent settlement of individual estates in Orissa which have been referred to above, the Government of India in paragraphs 9 and 10 of the Home Department's letter No. 1239, dated 11th June 1867, observed "The recent instructions received from the Secretary of State, in respect to the permanent settlement of estates likely to be affected by canal irrigation, render it, in the opinion of the Governor-General in Council, inexpedient, with reference to the present condition and prospects of irrigation in Orissa, to extend a permanent settlement to any individual zamindars. It is probable that under these instructions but very few estates indeed in

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Orissa would be found entitled to a permanent settlement, and to grant such engagements in isolated cases might induce inequalities and difficulties at the close of the new settlement, which would seriously embarass the action of Government in then dealing with other estates." In his Despatch No. 45, dated 23rd August 1867, Sir Stafford Northcote expressed his concurrence in these views.

The question of the permanent settlement for Orissa rested here till it was reopened in a petition dated 18th February 1892, presented to this Government by the Orissa Landholders' Association. With regard to this petition Mr. Tonybee, who was then Commissioner of Orissa, observed that if the claim to such a settlement be based solely on the extension of cultivation to the utmost possible limit independently of the exertions of the zamindars, there would be little left to say against it, but that other consideration told on the other side, viz., the improvement of Government communications. the large sums spent on embankments and on irrigation and navigation canals, the spread of education and commerce, and so on, of all of which he said the Orissa zamindars had hitherto reaped the benefit without any exertions or expenditure on their own part. The Board of Revenue remarked that if there was nothing else, the prospect of railway extension and general improvement of communications, which must obviously have a material effect on prices and money rents, would of itself be a sufficient reason for not at present entertaining any petition to make the land revenue permanent. During his visit to Orissa in February 1892, Sir Charles Elliott informed the petitioners that there was not the slightest chance of a permanent settlement being made. In their recent memorial, dated the 26th February 1897, the zamindars of Orissa have again asked for a permanent settlement, and failing that, for a settlement for a long term. It was, with copies of certain other papers relating of the Orissa settlement, laid before the Conference held at Belvedere on 13th March 1897, at which a term of 20 years for the new settlement was approved.

In pages 637 to 704 of Field's Landholding the history is traced of the question of a permanent settlement for the North-Western Provinces, the circumstances of which are similar to those of Orissa. They show how in regard to the North-Western Provinces the promise made by clause 4, section 29 of Regulation XXV of 1803, for a permanent settlement "for such lands as might be in a sufficiently improved state of cultivation to warrant the measure, on such terms as Government should deem fair and equitable," has not been fulfilled; and the Secretary of State, in his Despatch No. 20, dated 1st July 1871, approved the recommendation of the Government of India that, pending the further discussion of the subject, the orders contained in the Despatch of 23rd March 1867, referred to above, should be held in abeyance, and he directed that all proceedings towards the permanent settlement of any district be suspended until the results of the reconsideration of this question were laid before the Home Government. It is, the Lieutenant-Governor understands, now the settled policy of Her Majesty's Government not to extend the permanently settled area, and in that policy His Honour personally entirely concurs.

II. The period of settlement.

5. Sir Antony Macdonnel, when officiating as Lieutenant-Governor of Bengal in 1893, expressed the opinion that the term for which settlement is to be made could not be determined without knowing what degree of development the tract under settlement had reached, and the probability of its future development by roads and railways and similar considerations. He thought that if Orissa were connected by railway with Calcutta on one side and Bombay *via* Sambalpur on the other, a great era of prosperity lay before it, and that the prices of produce would rise attended with increase of rents. In these circumstances he recommemded that the ensuing settlement of the Province should be for 15 years, and should be capable of revision when occupancy raiyat's rents now being settled might also be revised. The Government of India having called for report in their letter No. 2703—505, dated 30th August 1894, *inter alia* on the general question of the term of settlemensts, and how far past practice had given rise to a reasonable expectation on the part the people that the term of future settlements would not be less than 30 years, the Board of Revenue, at the instance of this Government, reported fully their views on these questions in their letter No 1231 A, dated 26th September 1894, a copy of which was submitted to the Government of India with Mr. Buckland's letter No. 756T.—R., dated 11th October 1894. The Board in view of the fact that the last settlement continued for 30 years, thought that the proprietors in Orissa expected that the new settlement would be made for 30 years. Sir Charles Elliott, whose views were expressed in this Government's letter of 11th October 1894, was also in favour of a 30 years' settlement. The final orders of the Government of India on the general question of the terms of settlements in future were conveyed in your letter No. 7—383-2, dated 16th December 1895. Their substance is that where a reasonable expectation of any particular term, whether 20 or 30 years, has been created in the minds of the people by past practice, that term should be adhered to, and that where a progressive assessment is made, it is to be based on existing as distinguished from prospective assets, and is only to be made wherever it seems inexpedient to impose at once the full enhancement which would result from even a moderate assesement upon the existing assets. The Secretary of State, in paragraph 7 of his Despatch No. 117, dated 24th October 1895, said that in the case of the progressive enhancements of revenue the increase beyond a certain percentage

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should be spread over the first ten years ; but the Government of India, in paragraph 5 of your letter No. 27—383-2, bated 16th December 1895, remarked that in some provinces it is customary to spread the increase over 15 years, and when the term of settlement is 30 years this course may still be adopted. The Board were asked to submit a further report as to the term of settlements in Orissa and elsewhere in light of these orders ; they, in their letters Nos. 402A., and 408 A. both dated 6th May 1896 (copies of which were submitted to the Government of India with my letter No. 766T—R., dated 15th September 1896), reported their views on the question, so far as it related to Orissa. Mr. Stevens was of opinion that a settlement for 30 years, with an enhancement at the end of 15 would best meet the necessities of the case ; he thought that, though nothing has been done in the present proceedings which could be construed into a promise that there should now be a term of 30 years, yet such a term would be in accordance with the wishes and hopes of the people, and he was of opinion that the proprietors would not be able to bear the sudden enhancement of revenue that was likely to accrue from taking even a moderate proportion of the assets all at once. In this Government's letter No. 400T.—R., dated 6th June 1896, the Board were called upon to submit a further expression of their opinion after consulting the local officers and the Director of Land Records ; and although they have not yet done this, the Officiating Commissioner of Orissa, Mr. R. C. Dutt, forwarded to this Government direct a copy of his letter No. 201O.S., dated 15th December 1896, addressed to the Board of Revenue, with enclosures, reporting on the question Mr. Dutt was in favour of a 30 years' settlement. A copy of his letter, with enclosures, is annexed.

6. The question of the term of settlement was again fully discussed at the Cuttack Conference of January 1897, and I am to invite attention to paragraph 4 of the Notes of the Conference Proceedings. It was generally agreed at that Conference that the period of the settlement should be 20 years, which is the term Sir Alexander Mackenzie would adopt. As Mr. Stevens was present at the Conference held at Cuttack, and after hearing the discussion withdrew his previously expressed preference for a 30-years' term. His Honour does not consider a further report from the Board to be necessary. In favouring this term the Lieutenant-Governor looked to the probable effect of railway development and to the fact that, at the present settlement, rents are in many cases not being touched, and, save as regards privileged tenures, any changes made are really slight. With regard to the remark that where a reasonable expectation of a certain term had been created, that term should be adhered to, except under special circumstances, His Honour thinks that even if some expectations of a 30-years' settlement has been formed in Orissa, it can nevertheless be shown that, under all the circumstances, such expectations are not reasonable. Sir Alexander Mackenzie is further of opinion that, where individual cases invite special consideration a true *rasadi* settlement with an annual increment may be granted ; but as a general rule what is to be taken should, in His Honour's opinion, be taken at once. At the Conference held a Belvedere on the 13th March last, a term of 20 years for the new settlement was approved ; and I am now accordingly to request that the Government of India may be moved to sanction it.

III.—Percentage of the assets to be taken by Government as revenue.

7. In the memorial presented by the zamindars of Orissa in 1892, praying for a permanent settlement of that Province, they asked that the proportion of the assets to be taken as revenue should be 50 per cent., as in the North-Western Provinces. The Board and the local officers, in reporting on this memorial, said that the question of the percentage of the assets to be taken as revenue could not be decided until Government had before it statistics and information regarding the aggregate amount of the existing rentals, which statistics were to be collected during the settlement operations. Sir Charles Elliott did not think it necessary to delay the determination of the question till the facts relating to the probable amount of the assets to be ascertained during the course of the settlement were known. He was under the impression that 70 per cent. of the assets was fixed as Government revenue at last settlement, and he saw no reason why that precentage should, as a general rule, be lowered now. He, however, thought it necessary to learn (*a*) in how many cases, (*b*) in what classes of cases, and (*c*) for what reasons, the lower rates of 65 and 60 per cent were fixed at the last settlement ; and he added that if they were so fixed on account of permanent characteristics of land, *e.g.*, liability to inundations, &c., it would, probably be well to accept the same rates now ; but Sir Charles Elliot thought that if they were fixed on account of temporary characteristics, *e.g.*, the poverty of the zamindar, the desire to deal gently with particular persons, etc., such reasons would not necessarily weigh with Government now. A report on the subject was furnished in paragraph 9 of the Director of Land Record's letter No. 68T.—S. dated 28th October 1893. Mr. Macpherson pointed out that the share of the assets commonly retained by Government at the last settlement was not 70 per cent, as supposed by Sir Charles Elliott, but 65 per cent. only. He referred to a remark made in the Minute of Mr. Commissioner Mills, dated 23rd January 1847, that "the zamindars' allowance to cover malikana, risks and expenses was first limited to 30 per cent., but under the orders of 5th May 1840, 35 per cent. was fixed as the minimum, with permission to increase it to 40 in cases where the particular circumstances of the estate justified the indulgence," and he submitted the following table as showing the

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percentages taken by Government at the last settlement of all the temporarily-settled estates (as they then existed) in the three districts of Orissa :—

Precentage taken.	Puri.	Cuttack.	Balasore.	Total.
1	2	3	4	5
80 per cent	1	1	.....	2
75 „	.....	4	.....	4
70 „	47	328	181	556
67½ „	.....	5	.....	5
65 „	101	891½	621	1,613½
60 „	29	591½	371	991½
50 „	53	124	147	324
40 „	1	.....	.....	1
Total ...	.....	.....	.....	3,497

The grounds on which less than 65 per cent. of the assets was taken by Government in 1,316 estates were enumerated by Mr. Macpherson as follows :—

(1) Liability of the estate to inundation.

(2) Liability to drought.

(3) The scattered nature of the villages of the mahals.

(4) The fact of the lands of the mahal being chiefly composed of *tahsil alahidas*, *i.e*, blocks situated apart from the parent village to which they belong.

(5) The bad quality of the lands.

(6) The large number of co-sharers who held interests in the estate.

(7) The large number of *chandna* and *pahi* raiyats.

(8) Liability to damage by wild beasts.

(9) Previous high assessment.

(10) Liability-to supply *rasad*.

(11) Smallness of the estate.

(12) The fact of the estate having before been held lakhiraj.

Mr. Macherson recommended the following proposals of the settlement Officer :—

(1) That 65 per cent. be considered the share of the assets ordinarily to be taken by Government.

(2) That where the share taken at the last settlement was larger than 65 per cent., that larger share continue to be taken.

(3) That where at the last settlement the share taken by Government was less than 65 per cent., that lesser share should continue to be taken unless it appears that the reason that led to the lower assesment have disappeared.

(4) That the foregoing rules be applied in a liberal spirit.

(5) That the assessment be divided between the zamindar and the various tenure-holders in the same proportion as before.

Mr. Macpherson also supported the Settlement Officer's proposal to allow an additional 5 per cent. of the assets to the permanent village tenure-holders, whose income may be seriously affected in the new settlement. He thought that any case in which an estate was assessed to a Government revenue exceeding 65 per cent. of assets or representing less than 65 per cent. of the assets should be specially considered by the Settlement Officer, and that such assessment should be specially reported for the approval of the Board.

The issue of final orders by Government on the subject was deferred till the facts were more fully ascertained. Some attempt was made to supply further information in the Board's letter No. 408-A., dated 6th may 1896, a copy of which was submitted to the Government of India with my letter No. 766-T.—R., dated the 15th September 1896; but the information available as to the effect on the revenue of taking any particular percentage was not sufficiently accurate to permit of any conclusion being come to. The Government called for a further report, which has not yet been received ; but the subject was

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discussed in Mr. R. C. Dutt's letter, dated 15th December 1896, referred to above, and its enclosures, and some statistics were furnished with the Board's letter No. 951-A., dated 7th October 1896.

8. The question was discussed at the Cuttack Conference, and I am to invite a reference to paragraph 3 of the Notes of the Conference Proceedings bearing on the subject. At that conference it was generally agreed that the normal percentage to be taken as revenue (inclusive of pay of patwaris, if established) should be 55 per cent. and that in no case should it be more than 60 per cent. It was thought that the Settlement Officer should be left a discretion to be exercised with reference to the considerations mentioned in the Director of Land Record's letter No. 68-T.S., dated 28th October 1893, and specified above in paragraph 7, as to what the precise percentages should be within those limits. It was agreed at the Conference that where more than 45 per cent. of the assets is left to the zamindars, or, in other words less than 55 per cent. is proposed to be taken as revenue, special reports should be submitted to the Board of Revenue, and their sanction obtained.

According to the latest estimates of the Settlement Officer, the existing assets of the temporarily-settled estates of Orissa amount to 33 lakhs of rupees including the valuation of *nij-jote* and *nij-chas* lands, which will be increased by the settlement to 39 lakhs. The Director (Mr. Macpherson) thinks that the existing assets amount to 36 lakhs, which he estimates will be increased by the settlement to 42 lakhs. Taking as revenue 55 per cent. of the amount of the assets, as estimated by the Director, the new revenue will amount to 23 lakhs against a persent revenue of 13¾ lakhs, the percentage of the increase thus being about 67. I am now to request that the proposals of the Cuttack Conference may be approved by the Government of India.

The Lieutenant-Governor has approved a proposal recently made by the Director of Land Records, and supported by Board, that Mr. Macpherson should be placed on special duty for two months after the rains break, that is, from about the middle of June 1897. to help Mr. Maddox in making mahalwar assessments of revenue in Orissa, so that the new assessments of revenue of as many mahals as possible may take effect from the date of expiration of the current settlement (*i.e.*, September 1897), and I am to solicit the early orders of the Government of India on the proposed percentage of assets to be taken as revenue, so that the final assessments may be made without delay.

IV.—The maintenance of the settlement records in Orissa.

9. Sir Charles Elliott was of the opinion that in Orissa a patwari establishment ought to be created on the model of the North-Western Provinces, that a patwari cess should be imposed, and an annual revision of the settlement record and map carried out. With their letter No. 702-A., dated 4th August 1896, the Board submitted a scheme for the maintenance of the survey and settlement records in Orissa, drawn up Mr. Lyon, Officiating Director of Land Records; and the following indication of the Lieutenant-Governor's wishes was given in my letter to the Board No. 767-T—R., dated 15th September 1896, a copy of which, with a copy of the Board's letter of 4th August, is annexed. The Machinery provided by the Land Records Maintenance Act III (B. C.) of 1895 was regarded as inadequate, and it was laid down (1) that the records ought to be kept corrected, and (2) that this being so, a patwari system such as exists in other temporarily-settled Provinces of India should be introduced into Orissa. General approval was given to the scheme submitted by the Board, and it was desired that the details and the rules should be submitted. The Lieutenant-Governor was disposed to think with the Board and Mr. Lyon that the units for a patwari's circle shall be an average area of 10 square miles in Cuttack and 12 in Puri and Balasore. It was pointed out that other temporarily-settled Provinces a record is kept of alterations in rentals and of realisations of rent, as well as "Pargana Registers" showing the facts of rural economy, and it was desired that, if Board did not propose to keep such a record in Orissa, they should show cause why that Province should be treated differently from others. It was remarked that if a record of realisations of rent was to be kept, this must apparently be done either (1) by calling on the landlords to file *jamabandis* and *jamawasilbakis* to be verified in presence of the raiyats,or (2) by leaving he patwaris to obtain the necessary information, as best they could. The latter course, it was pointed out, would require legislation, and was so far open to possible difficulties. His Honour was of opinion that patwaris need not concern themselves with giving receipts for rent or with keeping accounts as between landlord and tenant. Their work would thus be lighter as compared with the work of patwaris in other provinces where those functions have to be performed. The general conclusion arrived at was that the rules and circulars in force in the Central Provinces should be followed so far as they might be applicable, crop inspections and the collection of agricultural statistics being reduced to a minimum, and the work being further diminished by the addption of the "charsala khasra" system described in the Central Provinces' Rule LIXA. It was defintely laid down that the agency must be that of Government servants only, and that patwari jagirs must therefore be resumed and assessed.

With reference to these orders the Board submitted, with their letter No. 88,A, dated 19th January 1897. (a copy of which, with enclosures, is annexed), a scheme prepared by Mr. Maddox, Settlement Officer of Orissa, for a system of maintenance of record based on

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the discussions which preceded the passing of Act III B. C., of 1895, the Central Provinces' Patwari Rules, and the rules in force in Angul and Banki. The objects of the maintenance of records are stated in my latter of 15th September 1896, above quoted, to be threefold (1) facilitation of resettlement; (2) protection of raiyats; (3) preparation of agricultural statistics. Mr. Lyon, Officiating Director of land Records, in his letter No. 2764S., dated 24th November 1896 (copy enclosed in the Board's letter of 19th January 1897), threw doubt on the possibility of securing the first object, and questioned whether the very heavy expenditure to be incurred in keeping up the records would be attended by such corresponding advantages as to justify it. The Board consulted Mr. Macpherson, who expressed the opinion that "it is right that rent-rolls should be continuously maintained in village offices as an education to the people and as a protection of the weak against the strong." The Board also forwarded the Notes, dated 29th and 31st December 1896 (copies enclosed in the Board's letter), containing the views held respectively by Mr. G. Toynbee and Mr. G. Stevenson, two officers who have an intimate acquaintance with the circumstances of Orissa. Mr. Toynbee is of opinion that the work would be worth the expense incurred if it could be done thoroughly. Mr. Stevenson has pronounced strongly against the patwari scheme. Mr Stevens, Senior Member of the Board of Revenue, is inclined to question whether the results as regards either the maintenance of the record or the general assistance in the executive administration, will be sufficiently valuable to justify the very heavy additional expenditure. To have short periods of settlement, and to correct the records on the expiry of each of these periods, would certainly be simpler and less harassing to the people, and it was not, in his opinion, probable that the changes in the meanwhile would be so great as to make it difficult to trace them.

10. The question was fully considered at the Cuttack Conference, and I am to invite a reference to paragraph 2 of the Notes of the Conference Proceedings, which deals with the subject. Sir Alexander Mackenzie is disposed to think that the advantages of keeping the records corrected from year to year will more than counterbalance the expense ; and the general conclusion come to at the Cuttack Conference was that the patwari must keep a record not only of mutations of tenancy, but also of mutations and the collection of rents, and that he must be empowered under the law to obtain the necessary information from landlords and tanants, zamindars being required by legislation to file such papers as may be prescribed by the Board. As to the size of the patwari circle, it was agreed that the number of tenancies should be the main guiding consideration in fixing it, and His Honour suggested that the patwaris might be tried with circles of eight square miles. It was agreed at the Cuttack conference that the patwari should be paid Rs. 8 at first, and should receive increments of Re. 1 for approved service up to a maximum of Rs. 12 ; that the post should not be pensionable ; that the kanungos should be of three grades, paid Rs. 25, Rs. 30 and Rs. 35, respectively ; that the superior supervising staff should consist of gazetted officers ; that the posts of kanungos and of the superior supervising staff should be pensionable At that conference it was ordered that amended proposals be submitted by the Board on the above lines with a fresh estimate of cost and suggestions on the subject of legislative changes.

11. The Board accordingly forwarded a letter No. 582-S., dated 27th February 1897, from the Director of Land Records (copy of which, with enclosures, is annexed), submitting an amended estimate of cost and amended rules for organization and working of a Land Records establishment in the temporarily-settled estates of Orissa in place of the scheme submitted by Mr. Maddox, and forwarded with the Board's letter No. 88-A., dated 19th January 1897. As to the legislation required for the maintenance of the records, Mr. Macpherson thinks it necessary to repeal so far as the temporarily-settled estates of Orissa and of pargana Pataspur in Midnapur are concerned, Regulations XII of 1817, relating to patwaris, and V of 1816, relating to kanungos, and to consolidate and re-enact so much of their provisions as may be found to be suitable to such a scheme as may be approved for maintenance of land records in these estates. With regard to the formation of circles for patwaris and charges for kanungos, their salaries, duties and powers, Mr. Macpherson is of opinion that legislation may follow the lines *mutatis mutandis* of sections 3, 4, 13, 20, 27, 28, 29, 30 and 31 of the Bill for maintenance of Land Records, which was approved at the Culcutta Conference of January 1894. He thinks that powers should be taken as in that Bill (1) to compel landlords and tenants to report to the patwari transfers and successions of their respective rights (sections 14 to 16 of the Bill), (2) to compel landlords to file periodically copies of rent-rolls and rent collection papers (section 19 of the Bill), and (3) to compel landlords to supply special information when duly called for by officers of the Land Records staff and establishment of the district, Mr. Macpherson estimated the annual cost of the scheme (without pension charges) at Rs. 1,65,840, in addition to an intial cost of Rs. 1,51,445 for equipment of the staff, copies of traces and records, buildings to be erected, and stationery and forms. At the rate of Rs. 1,65,840 a year, the total charges for keeping up the record for 20 years, will amount to about 33 lakhs of rupees. At the Conference held at Belvedere on the 15th march 1897, the principle of maintaining the records was oproved but the estimate of cost prepared by Mr. Macpherson was considered high, and it was agreed that he should be asked to suggest how it might best be reduced. His revised proposals have now been received, and are herewith submitted for the consideration of the Government of India. Mr. Macpherson now says that a patwari

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having an area of 3 square miles in his charge would have an impossible amount of work if he were required not only to keep up his maps and records, but also to arrange to be present at all rent collections or auditings, or to attest receipts for rent paid in several kists by about 2,500 tenancies which will be included in his charge, and is of opinion that the attempt to watch or verify collections is too big a business to be undertaken by Government. His final scheme therefore makes no provision for recording or attesting the annual collections of rent. The Lieutenant-Governor is not satisfied that it will be impossible for the patwaris to exercise some sort of check over rent collections. It ought to be practicable for even the establishment proposed by Mr. Macpherson to verify the *jamawasilbakis*, and certainly in any legislation that may be undertaken power should be taken to compel zamindars and raiyats to furnish information on the subject if required to do so. It would not be necessary or practicable for the patwari to be present at the payments of rent, but there ought to be no great difficulty in his attesting once after the expiration of each year in the presence of the raiyats and landlords for their agents, the accuracy of the statements, of collections filed by the landlords or the preceding year. The cost of the revised scheme is estimated at Rs.. 1,20.000 per annum. The expense of maintaining the records for 20 years, even according to Mr. Macpherson's curtailed scheme, will amount to about 24 lakhs of rupees exclusive of interest on the outlay, for Rs. 504 per square mile. It is proposed to pay this amount from what would otherwise be taken as revenue. There can be no doubt that the records could be revised and brought up to date twenty years hence for a much smaller sum (as is now being done in Khurda at about 2 annas per acre). It is for the Government of India to decide whether the objects attained by keeping up the records in the way proposed are worth the outlay. Sir Alexander Mackenzie himself is of opinion that the considerations which have led to the maintenance of the records in other temporarily-settled parts of India apply to Orissa also, but in view of the doubts that exist on the subject among competent and experienced officers in Bengal, His Honour thinks it right to bring these doubts prominently to the notice of the Government of India.

V.—Owner's rate.

12. The Government of India, in their letter No. $\frac{242}{323}$, dated 29th January 1895, desired that the question of the imposition of an owner's rate on canal irrigated and irrigable lands in Orissa might be considered as soon as the progress of settlement operations rendered available the information necessary for its disposal. The Board have not yet been able to obtain the requisite information and in their memorandum No. 1133A., dated 1st December 1896, they have supported the proposal of the Officiating Director of Land Records, Mr. Lyon, to postpone the submission of his report on the subject until some time in 1898, when the bulk of the work of assessment will have benn completed. At the Cuttack Conference it was remarked that, inasmuch as in the temporarily-settled estates Government can now take a full share of the assets, increased as they may have been increased by the addition of the water advantages, the question is mainly of importance as regards permanently-settled estates ; that irrigation probably affected more the regularity of collection than the amount of rent ; and that the question chiefly concerns the Cuttack district, which alone contains any permanently-settled area situated within the irrigated tracts. The Lieutenant-Governor trusts that the Government of India will agree to the postponement of the report called for on the subject till 1898. In the meantime the settlement staff in Orissa has been instructed to continue collecting the information necessary for the final settlement of the question.

13. To sum up, I am to solicit the early approval of the Government of India—

(1) To the rules for settlement of rents in Orissa, marked X.

(2) To the proposed term of settlement mentioned in paragraph 6.

(3) To the proposed percentages of the assets to be taken as revenue, mentioned in paragraph 8.

(4) To the revised scheme for the maintenance of the records mentioned in paragraph 11.

No. 12.

No. 2397—192-2, dated Simla, the 13th October 1897.

From—DENZIL IBBETSON, Esq , C. S. I., Secretary to the Government of India,

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

I AM directed to reply to your letter No. 238-T.R., dated the 12 May 1897, in which you refer for the consideration and orders of the Government of India certain points connected with the settlement of rents and revenue in Orissa. It will be convenient to deal with each of these separately in order.

I.— Settlement of Rents.

2. The rules for the settlement of rents in Orissa, as finally fixed, are based upon the three principles set forth under heads (*a*), (*b*) and (*c*) in paragraph 2 of your letter under reply. These principles have already been virtually accepted by the Government

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of India. The fundamental proposition is that exting *pahi* rents are to be presumed to be fair rents, and are ordinarily to be enhanced only on account of excess area. The Government of India understand that even these rents are not strictly competition rents. Many of of them have run for 60 years or more ; the province is backward one ; and the rents are still largely customary, the protected tenants whose rents were fixed 60 years ago, still paying more in some cases than the unprotected tenants whose rents it is proposed to accept as sufficient. There seems, moreover, to be little doubt that, as soon as Orissa is opened up by the completion of the railway, rents will rise and the landlords will receive a large increments to their incomes, of which Government can take no share. But existing assets have long ago been definitely accepted, at any rate in the case of unprotected rents, as the safest foundation of as essment; and though in Orissa Government would probably occupy, on historical grounds, a stronger position if it proposed to enhance unprotected rents than in almost any other part of India, yet it is certain that no such attempt could be made with success with the machinery now at the disposal of the Bengal Government, or without very greatly delaying poceedings that have already been unduly protracted. The reasons for accepting the existing *pahi* rents are given in paragraph 6 of Mr Finucane's note of 14th December 1893, and the Government of India agree that we must be content to leave these rents in the main as they are, with such levelling up as the new provision in draft rule 6 will permit of.

3. As regards the *thani* raiyats, the case is not so clear. The Government of India have always understood that it was one of the main objects of the present operations to raise these rents in a reasonable measure; yet it would appear from the figures given in Table V (*a*) atteched to Mr. Maddox's "Note on the settlement of fair rents in Orissa", dated 24th January 1897, which forms an enclosure to your letter, that the rents of the 12,016 purely *thani* tenants which had been settled up to that date had been enhanced by only 2 per cent. His Honour the Lieutenant-Governor himself was impressed by this fact when he visited Orissa, and doubted whether it was right to leave all *thani* rents virtually without enhancement. In that doubt the Government of India entirely concur. It has been shown that the *thani* raiyats hold the best lands in the villages ; and these lands have been held at the same rent of sixty years, although prices have increased by 150 per cent. or more during that period ; while any argument against enhancing these protected rents would equally preclude enhancement of the revenue. It is true that Mr. Maddox's figures show the result of working under the old rules, and that under the new rules the Settlement Officer will have a free hand. But it is to be noticed that, on the total figures, the *thani* are already higher than the *pahi* rates per acre. Wherever this is the case there can be no general enhancement of the *thani* rents [rule 7-A (1)], for it would seem that excess area can hardly exist in the case of purely *thani* holdings ; while rule 7-A (5) will admit of enhancement, only in individual cases of flagrantly under rented lands. Thuse the result will apparently be that the vast majority of the *thani* tenants will hold at unchanged rents for another term of years. The Government of India had understood, until the receipt of the letter under reply, that the rents of *thani* tenants were being enhanced by some 12 per cent. or more ; and had they been, in November last, in possession of all the information they now possess, they would probably have insisted on some small enhancement on these holdings, as an indication that the tenants had not the right of holding at a fixed rent in perpetuity. They feel, however, that to require revision of the *thani* rents at this stage would materially impede the the progress of a settlement which it is very desirable to complete without delay They also realise that, until the Bengal Tenancy Act is amended, the Settlement Officers in Orissa are virtually enhancing rents on sufferance, and must necessarily propose rates so moderate that the tenants will ordinarily accept them without dispute. I am, however, to express their regret that the Lieutenant-Governor's doubts were not followed up by action to mark the liability of these tenants to enhancement. I am at seme time to convey their approval of the new rules, which they regard as a marked improvement upon the old ones which they had already accepted. But in doing so, I am to explain that they approve them, not as affording a wholly satisfactory solution of the problem, but simply as embodying what is probably the best that it is possible to effect under the legal and administrative difficulties by which the present settlement of rents in Orissa is hampered The mere fact that the land held by the *thani* tenants is so much better than the *pahi* land, that the rents paid 60 years ago on the former are higher than the *quasi*-competitive rents paid to-day on the latter, shows conclusively how ineffective must be any rough-and-ready method of levelling up rents, such as is embodied in the new rules, which is based upon all-round rates. It is now, no doubt, too late for anything better : but the whole question should be carefully considered and an effective plan of operations elaborated, before the time for the next revision of assessment arrives.

Notes of Cuttack Conference, paragraph 6.

II.—Permanent Settlement.

4. The second point for consideration is the question of a permanent settlement for Orissa. The matter is fully discussed in paragraph 4 of your letter, and may be put shortly thus. The settlement history of Orissa, up to the time when, in 1867, the first 30 years' settlement expired and instead of being revised was renewed for another 30 years on account of the famine, is practically the same as that of the North-Western Provinces,

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where identically the same assurances were given, but where, however, there is now no question of a permanent settlement. These assurances are summarised in paragraph 2 of the Memorial of 26th February 1897 from the Landlords' Association of Orissa which forms one of the enclosures to your letter. As pointed out in the Regulation of 1803, the promise of a permanent settlement was conditional upon the sanction of the Court of Directors. This sanction they positively refused in their despatch of 9th May 1821. Consequently, the Regulation of 1822 contained no reference to a permanent settlement, but provided (section VII, *First*; Regulation VII, 1822) for a "renewed lease for such further term of years as the Governor-General in Council may direct." This Regulation, as modified by Regulation IX of 1833 is still the settlement law of Orissa. In the Directors' Despatch of 12th April 1837, the idea of a permanent settlement was to all appearances finally rejected and settlements for successive terms of 30 years were preseribed in its stead. It is from this year that the original 30-years' settlement of Orissa runs, and all hopes that had been previously held out were then and there definitely set aside.

5. The question was revived after the mutiny and the famine of 1860-61, when the 30-years' settlement of the North-Western Provinces began to fall in; and the policy of a permanent settlement was in 1862 even more positively affirmed than before. This however, was a new departure, and in no way a revival or recognition of the promises of the Government in India in the early years of the century. The discussion was continued, with reference to the North-Western Provinces, up to 1871, when the question was temporarily laid on the shelf by the Secretary of State's Despatch No. 24 of the 20th July. Meanwhile it had been determined that Orissa, at any rate, was not ripe for permanent settlement, and the current settlement was continued for 30 years longer. The Secretary of State was next addressed on the subject in this Government's Despatch No. 17, dated 17th October 1882, paragraphs 18 and 19 of which describe the intermediate action which had been taken. His reply is contained in a Despatch, dated 22nd March 1883, in paragraph 9 of which he concurs with the Government of India that the policy of a permanent settlement laid down in 1862 "should now be formally abandoned." And that was the last of it. The Governor-General in Council has no difficulty in concurring with His Honour the Lieutenant-Governor that a permanent settlement in Orissa is out of the question, as it would be opposed to what is now the settled policy of Her Majesty's Government.

Secretary to States' Despatch No. 14, dated 9th July-1862.

III.—The Term of Settlement.

6. The next question of importance for decision is the term for which the demand now to be assessed upon Orissa should be announced. And in deciding it, it is needful to remember that is not only the interests of the people of Orissa that are in question. All past financial history shows that the general financial problem of India has been and probably always will be, not how to dispose to the best advantage of the revenue received, but how to obtain the revenue that is necessary for absolutely unavoidable expenditure. The ancient and traditional source of revenue of India is the land, and experience shows that the result of foregoing any portion of the land-revenue which might fairly and reasonably accrue, is to compel Government to seek revenue from other sources which are not so consonant with the traditional customs of the country and which are attended by greatar difficulties and open to stronger objection than are the assertion and maintenance of the right to a share in the assets of the land. If, therefore, a particular method of assessment of term of settlement results in the people of Orissa being assessed to land-revenue at a lower rate than those of other provinces, to adopt it may indeed be to act generously and liberally to them, but it will be to do so at the cost of the other provinces, from which it will be necessary in consequence to require a larger contribution to the general burden. In fairness to other provinces, therefore, it is unjust to be unduly liberal to Orissa; and any measures that result, now or in the future, in an assessment of one province at a lower rate than prevails, or is likely to prevail, in other provinces, should be regarded rather as an injustice to the rest of India than as a liberal treatment of the particular province in question. In the case of Orissa there are no political considerations to complicate the issue, which must be decided upon grounds of fairness to all concerned.

7. The orders of the Secretary of State on this subject, as summarised in paragraph 2 of my Circular No. 27, dated 16th December 1895, contained an important qualification which you omit in reproducing them in paragraph 5 of your letter. They are briefly to the effect that when a reasonable expectation of any term has been created in the minds of the people by past practice, that term should be adhered to *unless certain exceptional circumstances exist of such a nature as to justify the disappointment of the expectation.* In communicating these orders, the Secretary of State observed that the enclosures to the Despatch to which he was replying "showed that the people of the larger temporarily-settled tracts in Bengal reasonably expect a 30 years' settlement." This remarks was based upon Mr. Buckland's letter No. 756, dated 11th October 1894, and its enclosures. The Board were then of opinion that all the recent Bengal settlements having been for 10, 15 or 20 years, there was "little or no reason from recent practice why the people should expect that future settlements should be for 30 years." but that "there can be no doubt that, in view of the fact that the last settlement continued for 60 years, the proprietors in Orissa except that the new settlement will

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be made for 30 years." Upon this Sir Charles Elliott pointed out that "the experience of Bengal does not afford much basis for drawing conclusions," but that the short settlements to which the Board referred had been in raiyatwari tracts, and that "he was persuaded that in Orissa there is a general expectation that settlement will be made for a 30-years' period, and there would be wide spread dissatisfaction if it were made for a shorter period." It will be noticed that no mention whatever was made of the approaching completion of railway communication between Orissa and the rest of India. The Government of Bengal was therefore invited again to consider the matter and you report the conclusion at which it has arrived in your letter now under reply. In his letter of 23rd July 1896 which forms one of your enclosures, the Collector of Puri writes: "I have made enquiries, and find that the majority of the people do expect a 30-years' term. Some indeed, arguing seomewhat illogically from the case of Khurda, expect a 15-years' settlement; but these are in a minority. All of course wish for as long a term as possible" and in their two letters of 6th May 1896 the Board quote a remark that the people of Orissa "hope for a permanent settlement, look for a 30-years' settlement, and fear a 15-years' settlement," and suggest that the term should be 30-years, but that for the first 15-years 50 per cent. only of the assets should be taken, and for the last 15, 60 per cent. This suggestion, however, they withdrew at the Cuttack Conference ; so that we have Sir A. P. MacDonnell, Sir Alexander Mackenzie and the Board of Revenue agreeing to a 15 or 20 years' term, and only Sir Charles Elliott (relying upon the Board's former opinion) opposed to it.

8. It would appear then that the *only* basis for an expectation of a 30-years' term in Orissa is the fact that the settlement now under revision was (following the example then set by the North-Western Provinces) for 30 years, and was continued for a similar term in consequence of famine. previous to which Orissa had been accustomed to shorter terms of settlement than almost any other part of India. On the other hand, recent Bengal settlements have been for short terms, although many af them succeeded long-term settlements. Khurda, a large Government estate situated in the Orissa district of Puri, and extending over 1,000 square miles, was settled at the same time with the rest of Orissa, for a term of 20 years, and as in the case of Orissa, the settlement was extended on its expiry for a similar term. When revised in 1877 the term was fixsd for 15 years, and the conclusion not unnaturally drawn from this fact by some at least of the people has already been quoted Thus the "expectation," even if "reasonable," is based upon the most slender foundation. On the other hand, the circumstances of the province are emphatically those which it is declared will justify the dissappointment of even a reasonable expectation. As already pointed out, the province is a backward one in which even unprotected rents have in great measure stagnated, and are still below the full economic rents which the land could pay. These, however, it is proposed to leave virtually unaltered ; while the low level at which they stand necessarily limits the level to which the protected rents can be raised, insomuch that these latter, though they have stood unchanged for a period of 60 years, during which prices have risen by 150 per cent. according to Mr. Lyon and by 200 per cent. according to Mr. Finucane, are now being enhanced by only 2 per cent. Even Mr. Finucane, who argued strongly against enhancement, admitted in his note of 14th December 1893 that these rents "might legally be doubled or trebled." The moderation of this enhancement is also due in part to defects in the tenancy law, which render the Settlement Officers practically dependent upon the consent of the tenants whose rents they propose to raise. The priviledged rents thus fixed cover a considerable proportion of the whole cultivated area ; while under section 113 of the Tenancy Act ; they will now be protected from further enhancement for a period of 15 years. The Settlement Officer, in his letter No. 1 52 of 5th August, 1896 which accompanies your letter, speaks of "the enormous enhancements (as shown in the tabular statement submitted with my No. 1538 of 4th instant) which Government is now entitled to take, but cannot do so on the ground of policy."

9. Under the orders of the Secretary of State no *present* inability "to impose the full amount of enhancement which might be justified, by the investigations and arithmetical deductions of the Settlement Officer" (in this case, the actual rents authoritatively fixed by him for each holding, added together, and divided between the landlord and Government in a proportion subject to a fixed maximum) will justify the shortening of a normal term of settlement, if one exists. But the East Coast Railway is now approaching completion, while connection by rail between Cuttack and Sambalpur will not be delayed many years longer, When these two projects are completed, this remote and land locked province will for the first time be placed in easy communication with the markets of India, and it is not unreasonable to expect that it will then take as great a leap forward into prosperity as was taken by Chattisgarh upon the completion of the Bengal-Nagpur line. Meanwhile, the examination of all and the enhancement of a large and important class of rents, which have formed part of the settlement operations, will have the usual result of stimulating the change from customary to competitive rates ; so that in the immediate future a rapid rise may be expected not only in the unprotected rentals, but also in the prices which will, on the expery of the period of protection, from the basis upon which the protected rents can be enhanced. The Government of Bengal is at present settling the rents which from the assessable assets at a level markedly below that at which they might fairly stand, even under existing circumstances ; while it finds a difficulty in taking its full share of the assets thus limited, owing to the very inadequate nature of the expiring demand. Mr. Brajendra Nath De, Collector of Balasore, who is strongly opposed to a short-term settlement, writes:

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"It is notorious that many zamindars have refused to allow raiyats to reclaim new land during the last few years, with the object of materially adding to their income by bringing all this land under cultivation just after the completion of the settlement;" and he points out that the local agricultural practice is "notoriously slovenly and careless" and will improve as the province awakens. Even those local officers who plead for a 30-years' settlement insist upon the advisability of raising the demand by some 20 per cent. 15 years hence, on the ground of the very large increase in the assets, that is certain to take place. But this would be assessing on prospective assets, which is strictly forbidden by the well-established policy of Government. It appears to the Government of India that if this increase of assets is allowed to continue for so long as 30 years without any share of the new income being claimed by the State it is certain that at the expiry of that term "it will (to use the words of the Secretary of State) be found impossible to secure to Government a reasonably full share of the assets as they may then be found to stand."

10. Nor is it Government interests alone that are involved. Fifteen years hence, when the protected rents again become liable to enhancement, the only grounds upon which, in the absence of a revision of settlement, the landlords can claim enhancement are (1) the prevailling rate and (2) a rise in prices. The first ground will be practically in operative as regard the *thani* tenants—a most important class—since the class cannot be added to, and therefore the rates paid by them cannot change materially. Thus the landlords will be able to raise rents which are at present low, and which will then be more than ever inadequate under the changed circumstances of the province, only on the ground of and in proportion to such rise of prices as may have taken place since the present settlement, and all the inequalities of the present settlement will be perpetuated; while even if the tenants pay enhanced rents by consent, the increase cannot be more than 12½ per cent., [Tenancy Act, section 29 (*b*)]. If, on the other hand, rents are resettled 20 years hence, the Settlement Officer, under the Tenancy Act amended as it is proposed to amend it, will no longer be dependent, as he is now, upon the assent of the tenants concerned, and it will be possible to make an equitable settlement of individual rents on general grounds, so that he will be able to restore to the landlords such portion as may seem proper of the defect by which the rents he is at present fixing fall short of what the tenants might fairly be made to pay. On all grounds, therefore, the Government of India are of opinion that it would be most unwise to fix the demand in Orissa form 30 years at the very moment when the province is being opened out by great expenditure from the public chest, and they entirely approve the proposal for a 20-years' term.

IV—The Patwari Cess.

11. Before proceeding to consider the share of the assets which should be taken by Government as land-revenue, it is necessary to decide whether the cost of the patwari establishment is to be defrayed from that share, or to be recovered from the people by a cess in addition to land-revenue. The Bengal Government propose that a normal percentage of 55 of the assets should be assessed as land-revenue, and that the patwaris should be paid therefrom, no extra cess being imposed on account of them. This proposal has the merit of simplicity, and of ensuring fixity of demand on account of land records expenditure for the term of settlement. The Government of India think, however, that it is open to objections which outweigh these advantages. As a matter of general policy, it is of the first importance to keep the land-revenue demand, which is a contribution to the Imperial revenues the amount of which is fixed for a term, distinct from levies to meet expenditure upon local needs, the amount of which may and must be varied from time to time according to requirements. Upon this distinction between general and local revenue and expenditure, is based the whole system of District and Local Boards throughout India. And above all other parts of India, it is of importance to maintain it in a permanently-settled province like Bengal, where upon it depends the liability of the land to bear its fair share of local burdens. It is true that the patwari establishment is or will be administered by Government and that its cost is to some extent a charge upon the land-revenue rather than upon the land; so that these considerations do not apply to it with the same force with which they apply to the Road and Public Works cessess of Bengal. But they are not the only considerations involved. In the first place Government is about to establish a standard of assessment (in the shape of a State share of the assets) which is to be justified by comparison with the standards prevailing in other provinces where the patwari cess is separate from the land-revenue assessment; and to include the former with the latter in Orissa will only obscure the comparison. In the second place, to include in land-revenue what is really a distinct charge, will unduly inflate in apearance the enhancement, already large, which Government is about to impose in its land-revenue demand. And this aparent inflation will be the more unreal, because the new cess will be in some measure parhaps considerable, not an increase of burden, but a mere readjustment, the income from the patwari's service grants will now be resumed, compensating the landlord for his direct payment in the form of cess. Thus, while the Government of India fully recognise the force of the considerations which led Sir Alexander Mackenzie to propose no separate cess for the payment of patwaris, and while they especially realise that to impose such a cess will require fiscal legislation, the necessity for which it is always well to avoid when possible, yet they are decidedly of opinion that the considerations on the other side of the question are still more weighty; and they think that the cost of the patwari and land records

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establishment should be defrayed from the proceeds of a separate cess imposed for the purpose, the Government share of the assets being fixed solely with regard to considerations of land-revenue.

V.—The normal Government share of the assets.

12. In considering to what share of the assets Government is ordinarily entitled in Orissa, the Government of India think it important to keep two questions absolutely distinct from one another; *firstly*, what share of the assets is Government entitled to claim as land-revenue in Orissa? and, *secondly*, what enhancement upon the present demand can be fairly imposed in Orissa under existing circumstances?

Under the settlement law now in force in Orissa (Regulation VII of 1892, section VII *second*) Government is entitled to 88·3 per cent. of the assets. In 1833 Lord William Bentinck reduced this share by executive order to "70 to 75 per cent.," and in the North-Western Provinces a further reduction to 66·6 was made in 1844, or seven years after the Orissa settlement began. The figures for that settlement are given on page 7 of your letter under reply, and are explained in Mr. Mill's Settlement report. His first orders were 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," though he was not allowed to revise those assessments which he had already announced at 70 per cent.

(Toynbee p. clxxi.)

13. It is now proposed to take 55 per cent. (including the pay of patwaris) as the normal share, to be raised to 60, or (subject to sanction) reduced below 55, under special circumstances. At the Cuttack Conference at which these proposals were formulated, "His Honour thought that three main considerations should be borne in mind: (1) that 35 per cent. was the normal percentage left to the zamindars at last settlement; (2) that the normal percentage of assets taken throughout India and approved by Government of India is 50 per cent. In the North-Western Provinces there is an additional cess of 2½ per cent.; (3) that having regard to the exceptional circumstances of the Central Provinces, the Government of India sanctioned a percentage varying from 50 to 65 per cent." The Government of India understand that His Honour's idea was to take a somewhat larger share of the assets from the zamindars of Orissa that is taken in Northern India. But in applying these considerations, the question of cesses appears to have been virtually overlooked; and as the share proposed to be taken in Orissa includes the cost of the land-record establishment, his omission would appear to vitiate the comparison, and the following figures show that the proposal will not attain His Honour's object.

In Northern India the following shares of the assets are taken from the zamindars as normals, subject to enhancement or reduction in special cases: —

		Land revenue.	Cesses.	Total.
(a) In many villages the 2½ per cent. for village headmen is not levied.	Noth-Western Provinces.	50	10½(*a*)	60½
(b) Form 50 to 65 see next paragraph.	Punjab	50	12	62
	Central Provinces	55(*b*)	9	64

of which cesses, 2½ per cent. is for village headmen, about 3 per cent. for patwaris, and the rest for local purposes. In Bengal it is virtually proposed to take as the normal—

	Laud revenue.	Cesses.	Total.
Bengal	50	8	58

of which cesses 5 per cent. is for patwaris, and 3 per cent. for local improvements. In all these cases village watchmen are paid for separately by residents not by landholders. In the North Western Provinces and Central Provinces the maximum share is fixed 5 per cent. higher than that shown above, and it is proposed to follow this rule in Orissa also. If, as is probably the case, the so-called jagirs of the Orissa patwaris are held free of rent as well as free of revenue, the landlords will recover a considerable proportion of the patwari cess by additions to their rent-roll consequent upon the resumption of these grants.

14. For reasons which have already been fully stated, the Government of India would prefer to consider the land-revenue demand quite apart from the levy on account of cesses. From this point of view they are inclined to think that there is no sufficient reason why the Orissa zamindars should be declared liable to pay a smaller share of the assets than the malguzars of the Central Provinces. Their origin is described at pages 565 to 571 of Volume I of Baden-Powell's "Land Systems," and it appears that in the temporarily-settled portions of Orissa, the original settlement was made for the most part, either with officials who had come in as middlemen or tax-collectors, or with the village headmen, the mass of the real proprietors being relegated to the position of protected tenants. This is in large measure the history of the Central Provinces malguzar, and it is on account of that history that he pays a larger share to Government than does the land owner of the North-Western Provinces and the Punjab. Add to this the fact (which Mr. Toynbee

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states at page 53 of his "History of Orissa") that the severity of the summary assessment, and the manner in which the sale-law was worked, had, by 1819 A. D., ruined most (Mr. Ewer says two-thirds at least) of the old Uriya proprietors, and transferred their lands to rich absentee Bengalis and to the officials of the Courts;" and there would seem to be still less reason why the share of the assets taken by Government should be materially smaller than that taken in the Central Provinces. In those provinces the ordinary limits are not less than 50 or more than 60 per cent.; but cause has to be shown if less than 60 is taken, while an existing demand that has been paid without difficulty is not to be reduced unless it exceeds 65 per cent. of the assets. The Government of India are inclined to think that in Orissa the normal Government share of the assets might be fixed at 50 to 60 per cent, as land-revenue proper, independently of all cesses. At the same time they are willing to accept Sir Alexander Mackenzie's judgment in the matter; and I am simply to place the foregoing considerations before him. If he is, upon a review of the whole facts, still of opinion that 50 to 55 per cent. is a fair and full share of the assets to take as land-revenue proper, they will not question his decision. I, am however, to ask that the point may be left for his consideration when he returns. It affects the whole future course of revenue assessment in Orissa; for it will never be possible to raise the share now fixed; and the Government of India are sure that His Honour the Officiating Lieutenant-Governor will agree with them that the matter is one which should be decided by the permanent head of the province Meanwhile immediate orders can be passed as to the demand to be actually imposed on the present occasion, so that the delay will lead to no evil results. In deciding upon the share to be taken, it should be understood that suspensions, and if necessay remissions, will be given in the case of calamity, as in other temporarily-settled tracts.

VI.—The pitch of the present assessment.

15. I am now to turn to the entirely distinct question of the proportion of the assets to be taken at the present settlement. In paragraphs 5, 8 and 9 of my letter of 3 rd November 1896 to your adderss, it was pointed out how largely this question depends upon the amount by which the landlords' rentals are raised; and in paragraph 12 the Bengal Government was asked to deal fully with both questions, and to" state the amount by which the assets will be increased by enhancement of rents with as much accuracy as may be possible at the time". In the last sentence of paragraph 2 of your present letter, you say that "up to the end of January 1897 rents had been settled for 510,604 tenancies out of a total estimated number of 6 lakhs in the province, excluding Khurda, and existing rents raised from Rs. 10,69,658 to Rs. 12,66,462, or by about 18½ per cent." Unfortunately the papers upon which this definite statement is based have not been discovered among the enclosures to your letter. On the 5th September 1896 Mr Lyon reported that the enhancement of *thani* rents alone had averaged 12 per cent; on the 15th of the same month you informed the Government of India that the rents of 122,105 tenants had been raised from Rs. 3, 21,020 to Rs. 3,76,906, or by 18 per cent; and in their estimates quoted by you in paragraph 8 of you letter under reply, the Settlement Officers and the Director respectively anticipate an enhancement of about 18½ and 16½ per cent., respectively. All these figures lie comparatively near to one another. On the other hand, in the last clause of paragraph 3 of his letter of 27th February 1897 to the Board of Revenue, the Director states that, from among "the five lakhs of tenants for whom rents had been settled in Orissa down to the end of January 1897 the rents of *thani* and *pahi* tenants taken together have been raised only by about 5 per cent.;" while Mr. Maddox's figures (to which I shall presently refer more particularly), which cover about a sixth of all the holdings of the province, shew an enhancement of only 2 per cent in the cases of pure *thani* holdings, and 6 per eent. in the case of *pahi* and *thani* tenants taken together.

16. A reference to the argument in my letter of November last above referred to will show, however, that the information with which the Government of India specially desired to be supplied before they were asked to consider what enhancement of the existing demand was justifiable, related not to the amount or the percentage by which the total assets will be enhanced, or to the percentages by which any specified rents or all rents will be raised but to the actual amount by which enhancement of rents 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 corresponding enhancement of their rent-rolls, and what portion would remain to be met by them in the first instance from their present resources, and would therefore represent immediate reduction of net income. No attempt appears to have been made to supply this information, which is of the first importance in framing proposals for assessment. Among the accompaniments to your letter, however, is a "Note on progess in settlement of fair rents in Orissa," dated 24th January 1897, by Mr. Maddox, Settlement Officer of Orissa, to which is appended a table bearing the same date and signature, and headed "V (*a*)—Return showing the manner in which rents have been fixed for each class of tenant in orissa (excluding Khurda)." The table gives what should be authoritative details for the settlement of close upon three lakhs of holdings. Uufortunately, perhaps on account of errors in the press, the figures are not such as can be ussd with confidence; it being impossible, for instance, to reconcile 7 out of the 8 totals with the details given. The figures are reproduced in a more convenient form in a table attached to this letter, and corrected totals of the details

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as they stand have been added. Mr. Maddox shows the total enhancement as being from Rs. 7,52,763 of "existing rent" to Rs. 9,00,411 of "settled rent," or 19 per cent., which agrees well enough with the estimates already quoted. But his details as they stand amount to Rs. 6,85,800 and Rs. 9,02,104, respectively, so that his total for "existing rent" is some Rs. 67,300 in excess of his details. It is true that, in any comparison of present with future assets, the value of the proprietor's own cultivation and of the miscellaneous income (items 13 and 14) should appear on both sides of the account, since the landlord is already in enjoyment of these assets. But these two items amount to Rs. 88,000 so that their inclusion would make Mr. Maddox's total Rs. 21,000 too small Taking the details as they stand, and adding both these items to the "settled rent," the enhancement becomes from Rs. 7,73,747 to Rs. 9,02,104 or something over 16 per cent. But of the Rs. 1,28,357 of enhancement thus shown, no less than Rs. 21,920, or over one-sixth of the whole is on account of land held on favourable terms (item 10), and will probably not come into the landlord's pockets, so that the real increase in their income will be Rs. 1,06,437 only.

17. Thus, in the absence of precise information on the subject, the only course left open to the Government of India is to discuss the proposals of the Bengal Government on the double supposition, firstly, that the estimates given in paragraph 8 of your letter stand upon a sufficiently wide and accurate basis to afford a safe foundation for assessment proposals, and secondly, that the whole of the enhancement in the total assets represents actual addition to the income of the landlords. As regards the former of these assumptions, the Government of India presume that the Bengal Government has satisfied itself on the point. The latter is, as shown above, almost certainly incorrect, and the error may be considerable.

The two estimates in question work out as follows:—

	Lakhs.
Assets of 1837	22·0
Demand of 1837	13·75
Net income	8·25
I.	
Present assets	33·0
„ demand	13·75
„ net income	19·25
Enhanced assets	33·0
„ demand	21·45
Future net income	17·55
Reduction in net income	1·70
II.	
Present assets	36·0
„ demand	13 75
„ net income	22·25
Enhanced assets	42·0
„ demand	23·1
Future net income	18 9
Reduction in net income	3·16

The present percentage of assets is taken at 55 per cent. in both cases, and the old percentage at 63. The enhancement of the demand is large, being 56 or 68 per cent. ; but of the additional 8 or 9 lakhs to be taken, 6 are covered by enhancements of rent ; while Government is at the same time doubling and quadrupling in favour of the landlords that rents of privileged tenants (rule 10). In either case the net income now to be left with the zamindars will considerably exceed double that which was left them at last settlement ; while the reduction in their present income will be 8 per cent, according to the Settlement Officer, and 14 per cent. according to the Director. On the assumptions stated above the broad facts are that the income of the Orissa zamindars has increased during the past 60 years (taking the mean of the two estimates) by 150 per cent., the actual increase being 12¼ lakhs, of which Government has hitherto taken nothing. It is now going to add 6 lakhs more to the rental ; but to raise its demand by 8¼ lakhs, thus leaving to the landlords 10 lakhs of the total increase.

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This comparison is based upon the total demand including the patwari's cess. In your letter under consideration you nowhere say precisely how much of the share of the assets which it is proposed take may be considered to be on this account. The annual cost of the proposed establishment is estimated at Rs. 1,20,000 per annum, which falls on the estimated assets at about 3 per cent. But it appears from the previous discussions that 5 per cent. has generally been allowed as an addition on this account, and it will perhaps be convenient to deduct this percentage in regard of the fact that a peparate patwari cess is to be levied. Thus modified, the proposals are 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.

18. These proposals are, in the opinion of the Government of India, eminently moderate ; and they sanction them as representing the general result of the assessment which they are prepared to accept. But there are indications in the voluminous papers that have from time to time come before them in connection with the Orissa settlement which incline them to think that it will not be superfluous for Bengal Government to warn its officers against too indiscriminate an application of an unvarying share of the assess to different estates, and to remind them that the circumstances of each individual case should be carefully taken into account. It must be remembered that if the suggestions of paragraph 14 above are accepted as regards the normal share of the assets, Government is relinquishing at the present settlement an anna-and-a-half in the rupee of what it is entitled to take, because of the largeness of the enhancement in the demand, and of the fact that it will reduce the zamindars' income ; and it is bound to see that this concession is not given where it it is not needed, and thus to leave a wider margin for relief in cases where it is called for. It would be useful to insist especially upon consideration being shown to those estates constantly mentioned in the papers, where the assets are insecure owing to liability to floods or other similar conditions ; and to point out that in such cases the nominal rent, roll is often considerably higher than the actual collected rental on the average of a term of years, so that since it is the latter only of which Government claims a share, it is bound in assessing on the former, to allow for the difference between the two. So again, it will be necessary to consider the effect of the enhanced demand upon the zamindar ; but in this matter regard is to be paid, not to the amount by which the demand is enhanced, but to the amount by which the net income is decreased after allowing for the enhancement of rents. And wherver it is proposed to reduce the Government demand below the normal share of the assets, only or mainly on this ground, it should be considered whether the relief or a portion of it should not be temporary, and limited to the first five or ten years of the term by the devise of a progressive assessment, as directed in paragraph 5 of this Department Circular of 16th December 1895. The mere fact that it is no longer proposed to impose a general progressive assessment over the whole area, is no reason why in individual cases the device should not be used to minimise the sacrifice which the extraordinary increase in the assets of the zamindars is about to impose upon Government.

19. I am then to suggest the following to the Bengal Government as the basis of assessment, subject to Sir Alexander Mackenzie's views on the point discussed in paragraph 14 above :—

(1) In place of the 60 to 70 per cent. of last settlement, Government now fixes its normal share of the assets at from 55 to 60 per cent. as land-revenue proper, the cost of the land-record establishment being met by a separate cess as in other provinces.

(2) On the occasion of the present settlement, in view of the special circumstances, it will ordinarily be content with from 50 to 55 per cent. Whenever it is proposed to take below 50 or above 55 per cent., the sanction of the Board must be obtained. Within these limits the Settlement Officer will use his discretion with reference to the circumstances of each case.

(3) The Settlement Officer should not hesitate to propose a demand below 50 per cent. if he thinks it necessary in the case of insecure assets referred to in paragraph 18 above.

(4) But he should not make such a proposal, merely on account of the reduction which would otherwise result in the zamindar's income, unless it is clear that a progressive assessment will not sufficiently meet the case.

(5) In the cases (which will probably be few and exceptional) where neither of the special grounds for consideration referred to in clauses (3) and (4) above is found to exist, 55 per cent. should ordinarily be taken. And in the absence of and special ground for leniency, 60 per cent. may be proposed, since the reduction sanctioned in cluse (2) is allowed on the understanding that such grounds exist. An existing demand that has been paid without difficulty should not be reduced unless it exceeds 65 per cent of the present assets.

(6) The people should be clearly given to understand that Government claims as its share the portion of the assets laid down clause (1) above. The provisions of the subsequent clauses should not be made public ; but it should be made known that on the present occasion Government will be content with somewhat less than its full share.

(7) The total demand is not expected to fall below 50 per cent. of the total assets.

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