

FINAL REPORT  
OF THE  
EIGHTH REVISION  
OF THE  
LAND REVENUE SETTLEMENT  
OF THE  
DEHRA DUN DISTRICT.

By F. BAKER Esq, C.S.,  
LATE SUPDT. OF THE DUN AND IN CHARGE OF THE SETTLEMENT OPERATIONS.

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FROM

C. J. CONNELL, Esq.,

OFFG. SECY., BOARD OF REVENUE, N.-W. PROVINCES,

TO

THE SECRETARY TO GOVERNMENT,

N.-W. PROVINCES AND OUDH, REVENUE DEPARTMENT.

*Dated Allahabad, the 9th February, 1888.*

SIR,

I AM directed by the Board to submit for the orders of Government the final report on the recent settlement operations in the Dehra Dún district.

2. The report was printed in 1886. The Commissioner's first report is dated 21st March, 1887. The submission of the report to Government has been delayed by the necessity of making further enquiries from the Commissioner of Meerut and from the Settlement Officer, Mr. H. G. Ross, now Commissioner, of the Kumaun Division. The Meerut Commissioner's further report is dated 11th July, and Mr. Ross's explanatory report is dated 21st July, 1887.

3. The settlement report was drawn up by Mr. Baker, lately Superintendent of Dehra Dún, who completed such portions of the settlement work as remained unfinished by Mr. Ross when the latter was appointed to his present post.

4. The Dehra Dún district is of small extent, and the increase of revenue at a percentage of 648 on the former demand amounts to only Rs. 20,249. The new demand for the district is Rs. 51,488, *vis.*, Rs. 46,052 on cultivation and Rs. 5,436 on forests, as compared with a former demand of Rs. 31,239. The rise in revenue is thus comparatively unimportant from a financial point of view, nor does it bear any proportion to the lengthy but interesting report which the joint labours of Mr. Ross and Mr. Baker have produced.

5. The Senior Member submits for the information of Government the final correspondence which has taken place on the Dehra Dún settlement operations. In this and in the report itself all questions of importance are discussed in such detail as to leave little room for further treatment.

6. The survey operations, which lasted from the cold weather of 1883 until February, 1885, consisted of a cadastral survey on the principle followed in Benares and Gorakhpur, the entries in the khasras and jamabandis being filled in by the Survey Department and subsequently checked by the Settlement Department. Each cultivator received a jamabandi slip, which was attested by the Deputy Collector in the presence of the cultivator, landholder, and patwári. The rough khasras, jamabandis, and khewats underwent a double testing, firstly in the settlement office and secondly by the Deputy Collector in the field. In all 443 maps were prepared, and 453 jamabandis, khasras, khewats, and wajib-ul-arzes. The maps are reported to be most perfect and complete.

7. Concurrently with the survey operations was carried out an inspection of the whole district by the Settlement Officer in order to classify each field according to its soil and capabilities of production as described in Chapter IV. Mr. Ross submitted a ~~rent-rate~~ report for the Western Dún on 13th September, 1884, and his proposed rates and methods were approved in G. O. No.  $\frac{322}{1-60}$ , dated 19th February, 1885. He intended to submit a similar report for the Eastern Dún; but later in that year he reported to the Board that after carefully going over the villages in the Eastern Dún and looking over the rates already prepared, he found it impossible to frame any rent-rates

which would be applicable to the pargana as a whole. The villages varied so much that even those which actually touched one another were quite different. Under these circumstances, he solicited sanction to assess each village on its own merits, adding that, "after the assessments have been made, the rates could be run out so as to show the rate per acre, &c, but it is quite impossible beforehand to suggest anything in the shape of a rent-rate." The then Senior Member (Mr. B. Colvin) sanctioned this proposal on the condition that, after the assessments had been made, the Settlement Officer should deduce rent-rates and prepare a note carefully explaining in each case why particular rent-rates are much above or much below the average of the pargana. Mr. Ross's explanation of his omission to observe these instructions will be found in paras. 17 and 18 of his subsidiary report of the 21st July, 1887. The Board's orders for the Eastern Dún were rendered necessary by its peculiar conditions; the greater part of this pargana may be described as a tract of forests and swamps, where malaria attacks the inhabitants and wild animals ravage the crops.

8. For purposes of assessment the district was divided into the following tracts:—

- |                    |  |                       |
|--------------------|--|-----------------------|
| (1) Dehra plateau. |  | (3) Submontane tract. |
| (2) River tract.   |  | (4) Hill tract.       |

The cultivated area was found to have increased 47·3 per cent. since the last settlement concurrently with an increase of 47·06 per cent. in the total population of the district. The total cultivated area at the time of the survey was 71,176 acres, of which 14,763 acres, or 20·8 per cent., were proprietors' *str* land; 18,167 acres, or 25·4 per cent., were held by occupancy tenants; and 37,660 acres, or 53 per cent., by tenants-at-will. The high proportion of *str* land is said to be due to want of tenants, which obliges proprietors to cultivate their own lands. Payment of rents in kind is very frequent, this system extending over 38,619 acres as compared with 32,197 acres in which cash rents are paid. Mr. Ross mentions in his rent-rate report that all rents for ordinary land are paid in kind, i.e., for all land except goind land, sugarcane fields, and maurusi holdings. The landlord's share of the produce when rents are paid in kind varies from  $\frac{1}{4}$ th to  $\frac{3}{4}$ rd; but there were no reliable data to show, even approximately, the amount of grain which the landlord received, or its value when converted into cash. Into these matters an elaborate enquiry was made, the methods of which are described in Chapter IV.

9. The Commissioner justly criticises the confusion of rates and calculations which characterise the report, and for an explanation of many of the figures I am to refer to Mr. Ross's letter of 21st July. It will be noticed that whereas, according to the proposals made in his rent-rate report of 13th September, 1884, for each village the report should have shown—

- |                       |  |                           |
|-----------------------|--|---------------------------|
| (1) Recorded rental,  |  | (3) Rental by crop rates, |
| (2) Corrected rental, |  | (4) Rental by soil rates, |

Mr. Ross has given in appendix A complete figures only for the Dehra plateau, and he explains that Nos. (3) and (4) above are entered as "estimated assets" and "rental by sanctioned rates" respectively. The rentals by *soil* rates are said to represent (para. 5 of letter of 21st July) the *estimates* made village by village by the Settlement Officer after personal inspection of the soils; therefore it is by no means clear why Mr. Ross has used the words "estimated assets" for the *crop* rates. Mr. Lane, Commissioner of the Meerut Division, found the results of the assessment so much at variance with the rates for which the Settlement Officer obtained sanction, and which he should presumably have followed, that he arrived at the conclusion that "Mr. Ross in fact threw away all considerations as to rates and made his assessments on what he considered each village was individually able to pay. . . . The figures on which calculations should be based give one set of results and the decision finally comes to something quite different." The Commissioner considers also that the assessment is lower than it should have been by at least 20 per cent. The Board cannot but admit that there is much force in these criticisms. The

figures for the Dehra plateau are sufficiently clear on this point; these give at 50 per cent. the following revenues:—

					Rs.
On recorded rental	...	...	...	...	19,067
On corrected rental	...	...	...	...	17,886
On rental by soil rates	...	...	...	...	17,730
On rental by crop rates (or estimated assets)	...	...	...	...	20,658
			Average	...	18,835

whereas the revenue actually assessed was Rs. 16,833 only. In explaining this divergence Mr. Ross writes: "I could not bring myself to assess on conjectural rentals, such as corrected rentals, soil rates, or crop rates, if they showed rental higher than the recorded rental, unless I had clear grounds to prove that the recorded rental was too low. In assessing each village I did it on its own merits and did not adhere rigidly to any particular rental. The recorded rental however was generally taken as the basis for calculation."

10. This explanation practically amounts to a surrender of the whole position. Not only did Mr. Ross in many cases set aside the rates for which he had obtained the sanction of Government, and so render more or less useless the elaborate enquiries which were set on foot as a preliminary to the completion of the rent-rate report, but the assessment finally given out is considerably lower than the jama which, in the rent-rate report, it was expected would be realised.

The rent-rate report, which it should be remembered was drawn up after a careful examination of the district and its capabilities, gives the following jama abstract for the revenue-paying villages of the Western Dún (not including the hill tract):—

	Old jama.	Estimated new jama.	Difference.
	Rs.	Rs.	Rs.
Dehra plateau ...	9,027	17,860	+ 8,333
River ...	4,414	13,260	+ 5,846
Submontane ...	5,514	12,110	+ 6,596
Total ...	18,955	39,730	+ 20,775

whereas appendix A of the final report gives the following:—

	Old jama.	New jama.	Difference.
	Rs.	Rs.	Rs.
Dehra plateau ...	10,338	16,833	+ 6,495
River ...	5,623	10,189	+ 4,566
Submontane ...	7,019	10,926	+ 3,907
Total ...	22,980	37,948	+ 14,968

Thus the revenue actually given out is less by (Rs. 39,730—Rs. 37,948=) Rs. 1,782 than that originally estimated; and as Mr. Ross considered his proposed rates (*vide* pages 127, 128, Government Proceedings, February, 1885) to be "fair for the people," as well as fair for Government, it would appear that to this extent at least the new jamas of the Western Dún may fall below the normal standard of assessment.

11. The table on page 91 shows a still greater divergence, amounting to Rs. 4,938, between the revenue at sanctioned rates (*i.e.*, presumably the rates proposed in the rent-rate report and sanctioned by Government) and the revenue actually given out. In connection with these figures it may be pointed out that the figures showing "total of Western Dún" on page 91 are somewhat misleading, since the Rs. 42,886

"revenue at sanctioned rates" is *exclusive* of the hill tract revenue, while the sum of "Rs. 40,014, revenue given out," which follows immediately below, *includes* Rs. 2,066 on this account.

12. The sufficiency of Mr. Ross's assessment is dealt with by the Commissioner from other points of view: (1) by applying the average rates of rent in kind and rent in cash: this process gives a jama (at half rentals) of Rs. 66,200, as compared with Rs. 46,052 actually assessed, exclusive of forests; and (2) by examining the recorded rental of the past ten years in comparison with the assumed rental, the corrected rental, and the estimated assets: these calculations give revenues for the whole district of Rs. 57,735 and Rs. 74,264 respectively. In his final letter of 11th July, 1887 Mr. Lane considers this question in greater detail with reference to certain selected villages of the Eastern Dún, and it must be admitted that he makes out a somewhat strong case in support of the opinions which he advances. On the 30 selected villages the jama of Rs. 2,228 is less than 30 per cent. of the average rental of the past ten years, slightly exceeds 36 per cent. of the recorded rental (*i.e.*, the average rental as obtained from patwáris' papers for the ten years preceding the settlement, and not the rental for 1883-84 as assumed by Commissioner), is about 36 per cent. of the estimated rental (*i.e.*, the estimated assets or rental by crop rates), and is 31 per cent. of the rental by soil rates. Under none of the rates set forth does the revenue given out approach an assessment of even 45 per cent., which is the lowest proportion admissible under the settlement rules of the North-Western Provinces without the Board's special sanction.

13. Considerable allowance has to be made for the assessments of the Eastern Dún, which in fact depend entirely on the judgment of the Settlement Officer in determining the merits of each case. This is more or less unavoidable in the instance of the peculiar circumstances of the Eastern Dún. It has however to be noticed that many maháls of the Dehra plateau and of the Western Dún in general have been assessed on terms which show similar leniency. For example reference may be made to the first four maháls of the Dehra plateau and river tract respectively, as to the assessments of which Mr. Ross was asked in this office letter of 24th June, 1887 to furnish some further explanations. Mr. Ross's remarks on these are forwarded for the information of Government. It does not appear that any definite principle was followed in making the assessments, and the rule laid down for guidance in all settlement operations that the revenue assessed on any mahál shall not, except in special cases and with the sanction of the Board, be less than 45 per cent. of the estimated assets, would seem to have been overlooked. Mr. Ross's assessments follow the "recorded rentals" more closely than any other figures, but these recorded rentals are precisely the figures of which the information given in the report is the least definite. The Commissioner, following the usual definition, supposes them to be the rentals recorded in the patwáris' papers for 1883-84, *i.e.*, the year preceding the settlement operations, and occasional passages in the report and subsequent correspondence support this view: *e.g.*, the remarks on the village of Badripur Mednipur in para. 13 of Mr. Ross's final letter; but from enquiries recently made from the Superintendent of Dehra Dún it has been ascertained that the "recorded rentals" represent the average rates of rent recorded in the village records for the 10 years preceding the settlement, the value of the zamíndar's share in case of rents in kind being "struck out by the prevailing price current in the market, after allowing for the cost of carriage from the threshing-floor and other similar expenses."

It is to be observed that Mr. Ross by no means puts implicit faith in the patwáris' records. Some commendation is of course given to them, but the general impression left by Mr. Ross's remarks as regard the village records is that they are not altogether trustworthy. In his final letter he writes (para. 19) that "the data upon which to assess the revenue were more or less conjectural, as always must be until the patwáris' papers reach the necessary pitch of excellence." Still stronger is the statement in the rent-rate report (para. 3) that "in the Dún . . . there



were no data of any kind which could be relied on to show even approximately the amount of grain which the landlord receives as his share, or its value when converted into cash;" and in the same para. Mr. Ross proceeded to say that "the only course open was, after making the widest possible, enquiries and exhausting every source of information, to make the best estimate that circumstances would admit of." Stated briefly this can only be taken to mean that Mr. Ross found the patwari and his record wanting and resolved to work out the problem in the light of his own local knowledge and experience. Acting on this determination the elaborate enquiries already referred to were made, and the report treats in ample detail of rentals at soil rates and rentals at crop rates, i.e., of sanctioned rates and estimated assets. Mr. Ross considered himself capable of appraising the standing crops very correctly (rent-rate report, para. 6), and adding to his own experience the knowledge which he was able to acquire from many trustworthy sources of information, it might have been supposed that his estimates of the capabilities of the land would be at least as accurate as the figures obtained from the patwaris' records. Instead of this however, Mr. Ross seems to have very generally set aside his estimated rates in favour of the recorded rentals. Thus in his final letter he writes (para. 10):—"as a rule I was guided by the recorded rentals more than by anything else"; and in para. 7, "the recorded rental was, except in one or two special cases, taken as the basis of calculation." Mr. Ross appears to have intended an assessment of not more than 45 per cent. of the rentals; but in few cases do his assessments reach this percentage of the recorded rentals, and they bear a still smaller proportion to the estimated assets.

14. An examination of the few mahals of the Dehra plateau and river tract above mentioned will show the difficulty of reducing to a definite system the assessments given out; nor is this difficulty lessened by the general explanation of the Dehra plateau assessment given in para. 8 of Mr. Ross's letter of 21st July. Here the rental at crop rates, i.e., the estimated assets which had been calculated with so much labour were generally set aside in favour of soil rates and a new element introduced. Little fault can be found with the assessment of the first mahal, Ajabpur-kalan, though the revenue is only 38 per cent. of the estimated assets; but Ajabpur-khand would seem to have been lightly assessed. As regards this mahal Mr. Ross writes:—"I think the circle rates apply very well and give an average rental per acre of Rs. 4-2-0." Now the cultivated area is 389 acres, *vide* Appendix A, and applying to this area the average rate of Rs. 4-2-0 a rental of Rs. 1,604 is obtained. A 50 per cent. jama on this would be Rs. 802 and a 45 per cent. jama Rs. 721, yet the revenue actually assessed is only Rs. 600. Mr. Ross has apparently assessed on the recorded rental, although he attempts to explain his assessment on the basis of soil rates. The explanation given of the assessment of the third mahal, Ambiwala, is similarly at variance with the result. Mr. Ross explains that "the fair jama will be Rs. 220, being at a rent-rate of Rs 3-14-0 per acre, which is just the fair rent of the village." Actual calculation however shows no such results, for this average rate applied to the cultivated area of 142 acres gives a rental for the mahal of Rs. 550, on which the revenue at 50 per cent. would be Rs. 275 and at 45 per cent. Rs. 248. So that the "fair jama of Rs. 220" is not at the rent-rate of Rs. 3-14-0; and as the latter is "just the fair rent of the village," the jama imposed is not proved in the manner expected. These instances indicate the incomplete nature of the explanations furnished by the Settlement Officer and justify Mr. Lane's criticism. Further examples are to be found in the villages of Ambari, Aduwala, and Betwala, the first, second, and fourth mahals of the river tract (para. 15, Mr. Ross's letter of 21st July). In Ambari the revenue is said to have been retained at its former rate, Rs. 250; but the new demand includes Rs. 10 on account of forests, and the agricultural demand has been reduced by this amount. As forests were not assessed in the last settlement, it is hardly correct to say that the "same assessment has been carried on." In Aduwala a revenue of Rs. 180 was imposed on a recorded rental of Rs. 767, estimated assets of Rs. 714, and rental by soil rates of Rs. 496. The recorded rental and estimated assets are said to be too high, but the soil rates there would give a revenue at 50 per cent. of

chiefly in the Dehra plateau. The tea industry does not flourish and suffers considerably from the increased dryness of the Western Dún—the result, it is supposed, of extensive clearance of forests and drainage of swamps. Hot winds which formerly were unknown in the district now at times prevail. For assessment purposes tea plantations have been classed with wheat soil. The number of cattle in the district is very large, exceeding 40,000 head, while not more than 16,000 are said to be required for the plough.

24. Since the last settlement the number of proprietary cultivators has increased from 1,008 to 1,364, the number of occupancy tenants from 3,811 to 6,546, and of tenants-at-will from 5,794 to 9,366. The considerable proportion of cultivating proprietors (*i.e.*, the cultivators of *sir* or *khudkasht* land) is said to be due to the difficulty of procuring tenants in a district where the area of culturable waste land is largely in excess of the requirements of the population. In the case of occupancy tenants an extensive commutation of kind rents into cash rents has taken place; the area of cash rents having increased in the Western Dún from 4,545 to 10,810 acres, and in Eastern Dún from 2,390 to 4,002 acres. Simultaneously the kind-paying area has narrowed in the Western Dún from 6,042 to 2,536 acres, and in the Eastern Dún from 1,575 to 819 acres. Mr. Ross's statement in the rent-rate reports that "all rents in the Dún are paid in kind, the few cases in which cash is paid being of no real help," would seem to be at some variance with the actual facts. The rise of cash rents since the last settlement has been very unequally distributed. In the Western Dún the average rent of occupancy tenants has been more than doubled (Rs. 1-5-4 to Rs. 2-12-11), while tenants-at-will pay only one-fifth more than before (Rs. 4-15-9 as against Rs. 4-2-1). In the Eastern Dún this position is almost exactly reversed: occupancy tenants pay practically the same as before (the difference being only 5 pies), while the average rate of tenants-at-will has risen from Rs. 1-8-11 to Rs. 2-7-9. These differences are not explained in the report, although they might well have formed a subject of enquiry, especially with reference to para. 14 of G. O. of 19th February, 1885. The general causes to which the rise in rents is attributed in para. 41 of Chapter III hardly afford a sufficient explanation, and the Settlement Officer should have examined this question in greater detail. As matters however stand, the Board have no materials before them for any further consideration of the rise of rent-rates in the Dún.

25. Dehra Dún is the first district in which a land-revenue assessment has been made on forests. Mr. Ross treats the whole subject of forest assessments very fully, and his remarks require no further comment. The revenue assessed on forests amounts to Rs. 5,436.

26. The Commissioner questions Mr. Ross's views as to assessment of manured lands. In a larger district, or in a district where the assessment had to be made with strict reference to rent-rates, the subject would be of importance, but in the present case it does not seem to require further comment.

27. As to the rise of prices in the district, Mr. Ross's figures given in para. 23 of his letter dated 21st July would indicate that in the staple articles, wheat and rice, the rise in prices has been but small.

Mr. Ross did not anticipate any considerable enhancement of rent; nor indeed would his very lenient assessments justify any such attempts on the part of the landlords. Up to the time of Commissioner's review 346 enhancement suits were filed; but Mr. Ross shows that of these only 176 had to be decided on their merits, and that the increase of rent ordered by the courts was only Rs. 679 on a total rental (presumably of the persons concerned) of Rs. 13,678.

28. Opportunity was taken during the settlement operations to revise the patwáris' circles. The account of this work is contained in Chapter IX. The number of patwáris was increased from 16 to 43, and their circles are now so arranged that it is hoped that the village maps and records will be maintained with a considerable degree of accuracy.

The statement of case-work in Chapter X. requires no comment.

The cost of settlement was comparatively heavy, the total outlay being Rs. 1,39,711-10-6, of which the amount debitable to the Settlement Department is Rs. 69,710-3-3 and to the Survey Department Rs. 70,001-7-3. Five years will elapse before this sum, even without interest, is repaid by the increased revenue and cesses.

29. In conclusion I am to say that the present assessments must either be accepted *en bloc* as the awards of an officer of special local knowledge and familiar acquaintance with the people and their villages, or they must be widely rejected and the whole work of assessment be done over again. As it is evident that the assessments have been made by Mr. Ross upon his personal knowledge of each village, the Senior Member hesitates from recommending any alterations in particular cases without a fresh inquiry. But there is no officer who possesses a tithe of Mr. Ross's local knowledge, nor is it probable that the cost of a fresh enquiry would be repaid by the results. Looking to the heavy rise already obtained, viz., 64.8 per cent., and to the special reasons in favour of a moderate enhancement which Mr. Ross advances in para. 19 of his letter of the 21st July, 1887, the Senior Member (who has personal acquaintance with the district, and who himself effected the previous settlement) would be reluctant to recommend any revision of that officer's work. It may not have been carried out in accordance with the instructions of Government, nor is it readily reducible to any formal tests; but Mr. Daniell can well believe that, in the main, the assessments have been fairly regardful of the interests of the people and the State, and that, on the whole, they probably represent as large a percentage of the assets as it would have been desirable to take for the new demand. Under the circumstances, however, the Board would not recommend that they should be confirmed for a longer period than 20 years, for which term, in accordance with para. 13 of G. O. No. 322, dated 19th February, 1885, the engagements have been taken from the landowners.

I have the honor to be,

SIR,

Your most obedient servant,

C. J. CONNELL,

*Offg. Secretary.*

No.  $\frac{8722}{1-106}$

FROM

W. LANE, Esq., C.S.,

COMMISSIONER, MEERUT DIVISION,

TO

THE SECRETARY, BOARD OF REVENUE,

NORTH-WESTERN PROVINCES.

*Dated Meerut, the 21st March, 1887.*

SIR,

I HAVE the honor to forward the report of the settlement of the Dehra Dún district lately concluded for the orders of Government. The report has been printed for facility of reference.

The district comprises the Dún proper and the hill pargana of Jaunsar Bawar. The settlement of the latter has been also revised, and the result was a decrease of the revenue demand from Rs. 26,171 to Rs. 24,571. No further allusion will be made to that subject here. The present report relates only to the operations in the Dún proper.

The settlement was begun by Mr. H. Ross, Settlement Officer, in November, 1883, the district being entirely re-surveyed by the revenue survey establishment. As the revised records were received from that Department in batches, Mr. Ross took up the work of re-assessment. This was concluded, as far as Mr. Ross was concerned in April, 1885.

This officer submitted a rent-rate report for the Western Dún which was eventually agreed to. On sanction being accorded to the rates therein proposed, Mr. Ross gave out the revised assessments for the entire district and then left to take up the Commissionership of Kumaun. I note that the rates for the Eastern Dún were left very much to Mr. Ross's discretion. The new assessments have been given provisional effect to from July, 1886.

The total cost of the settlement was Rs. 1,39,711-10-6. On Mr. Ross's departure, the District officer, Mr. F. Baker, having been invested with the powers of a Settlement Officer, brought to an end the current work remaining for disposal and then prepared the final report which is now submitted.

2. The financial results of the revised assessment are given in Chapter V., and the grounds for the results arrived at are there discussed.

The revenue demand has been raised from Rs. 31,693, or as it finally stood at Rs. 31,637, to Rs. 51,488; but this includes a new item of assessment, *viz.*, forests, which will bring in a sum of Rs. 5,436.

The propriety of putting a revenue demand on forests was discussed on receipt of the rent-rate report. There seems no reason for objecting to such a source of income. Sal forests produce a tolerably known amount of profit to the owner at certain intervals, the value of the produce being in proportion to the length of the intervals.

This figure having been ascertained with sufficient approach to certainty, the demand has been spread over the period of settlement on the principle of a moderate rate of interest thereon. As far as the State is concerned, it need make no difference at settlement whether the proprietor clears his land and obtains rent annually in the



ordinary course of agriculture, or whether he preserves the forests and cuts down and sells the wood when the trees have become fit for the market.

3. To return to the financial results obtained. The increase of Rs. 19,795 is a rise of 62·4 per cent. on the former demand, or, excluding forests, of Rs. 14,359, equal to 45·3 per cent. Mr. Ross has shown that this, though large, is not disproportioned to existing assets and will not cause undue pressure on those who have to pay it. There can be no doubt on this point.

4. The last or 7th settlement was made in 1886 for 20 years. During this period the cultivated area has increased 47·7 per cent., the irrigated area by 67·93 per cent. The cultivation of high-paying crops has extended in like manner and the population has kept pace with the above increase. Prices are said to have risen but slightly. This subject will be further considered. The advance made in the revenue demand was thus amply supported by existing grounds.

5. In treating of the effects of the revised assessment, Mr. Ross lays much stress on the point that it has been founded on recorded rentals. He writes (para 21).—“The increase of revenue will not necessitate any enhancement of rent,” &c. I can hardly support this anticipation, for since the report was written I find there have already been 316 applications for enhancement of rents lodged by landlords.

6. On this subject it may be remembered that, except in the highly-cultivated plateau in the centre of the Dún, round Dehra, the rents are very generally taken in kind. The proportion, in fact, is about 45 per cent. of cash-paying to 55 per cent. kind-paying. Where the custom of *batai* prevails, applications of enhancement might be possible, but would be very rare. For the limited area wherein cash rents are paid, the number of such applications already filed (including some 18 more decided during settlement operations) hardly supports Mr. Ross's remarks as above quoted.

7. It is manifest that in a district like the Dún, where rents in kind so largely prevail, the assessment of the land revenue would mainly depend on the fertility of the soil. The Settlement Officer's object would be to find out what the outturn usually averaged, to turn that into its money value and to fix a demand corresponding thereto. In the cash-paying tract Mr. Ross says he followed the ordinary procedure, testing the *patwari*'s entries by assumed soil-rates and by applying crop rates.

8. It was found on giving out the proposed assessments that the zamindars were averse to any progressive enhancements. They wished to have the future demand fixed once for all and would listen to no arguments to the contrary. This course was accordingly followed, and it may be inferred that the increase decided on, although in some cases proportionately very high, was held to be within the competence of the landlord and would not tend even to temporary embarrassment. As a fact, appeals from the new assessments have been very few and have hitherto led to no interference on my part with the Settlement Officer's decisions. The idea presents itself that the zamindars were generally only too glad to get off with the revised assessments made known to them.

9. It seems to me of no use merely to repeat the history of the settlement operations as given in the printed report or to go into unnecessary detail. When these speak for themselves I will not refer to them. I will content myself with singling out those parts which do not appear quite clear or which otherwise call for comments, and then state my opinion as to the propriety of the revised settlement generally.

10. Mr. Ross gives his opinions here at some length against assessing land as manured as compared with unmanured land. He excepts the land round the village site, as this becomes manured without any outlay on the part of the proprietor.

Mr. Ross holds the manuring of land to be of the nature of an expenditure of capital, and so would allow the proprietor the full benefit of the increased productiveness

of the soil. It seems to me that this view of the question may easily be pushed too far, for, if carried to its full length, the recognised system on which our land revenue is based would be greatly disturbed. The State is held entitled to a definite share of the existing assets. It is true that a claim is no longer to be made on such share of these as may be directly attributable to the outlay of capital by the landlord. As wells form the chief object of such outlay, they have been specially singled out for exemption, and the direct benefit derived from them or from canals, &c., made by the landlord is to be reserved to him. This principle, however, if universally observed, would confine the share receivable by the State to such a portion of the outturn as would result from the most primitive system of agriculture, without any regard to existing facts. No improvement in the system followed would have any effect on the share due to the State, and Government would remain a mere spectator of the general advancement and prosperity of the country.

Evidently there must be some limit to this concession, and I am not sure that Mr. Ross does not go too far. The application of manure is almost as recognised a part of agriculture as the sowing of seed or watering by kutchas wells, and it seems to me that the State is entitled to a share of the profits derivable from careful husbandry, while at the same time allowing that this share should be framed to meet the special circumstances of each individual. I can conceive a case when an enterprising farmer purchased expensive chemicals or manures for his land and might fairly claim consideration from Government as his return; but the case put by Mr. Ross, when a man invests his capital in cattle and makes money from them and uses the manure for his land, hardly bears out the view adopted by him to exempt such land from all liability to the State for its increased productiveness.

11. Some remarks appear called for as to rentals.

The total area of cultivation is divided into land paying cash rents and land paying rent in kind, the proportions being about 45 per cent. of the former to 55 per cent. of the latter.

Cash rents, including occupancy and non-occupancy tenants, averaged Re. 1-13-7 at last settlement, and they now show an average rate of Rs. 3-2-2, which is equivalent to a rise in an all-round rent-rate of 69 per cent.

As to rents paid in kind something should be said, but materials are wanting for full comparison. What was the average rate at last settlement is not stated. At present it is calculated at Rs. 2-1-11 for occupancy tenants and Rs. 2-8-11 for non-occupancy tenants. I am unable to say how much higher these rates are than in 1866.

There are two considerations which would affect rates of these kinds; one is change in the proportion of the produce taken and the other is the market value of the produce.

The report gives nothing definite as to the former, though in his rent-rate report Mr. Ross stated that the landlords had increased their share. As to the value of produce, the report states that the rise in prices has been small.

I am not convinced that this rise has been as small as supposed. The period of high prices began in 1881, and the average of that and the following year should have been taken for comparison. An average of 20 years is of no value now. Prices are not likely to fall again as long as exportation from India is carried on as at present. Para. 88 (page 27) would appear to be at variance with Mr. Ross's assertion in regard to prices, and the very marked rise in prices in the adjoining district of Saharanpur proves convincingly that the value of agricultural produce in the Dún must have considerably risen.

The chief agricultural staples in the Dún are rice and wheat; a slight rise in the price of these articles (rice particularly) is shown in the tables on page 74, the rise

being for rice about 11 per. cent. It must be remembered, however, that the Dún imports food. It would necessarily follow that the prices that rule south would govern those of the Dún with a slight rise to cover carriage. I cannot believe, then, that the universal rise elsewhere has not been shared by the Dún. Further, the rise in cash rates noted above could not have occurred without a corresponding rise in prices to support them, for there is little competition for land in these parts. There can be little doubt, then, that rents in kind *have* increased in value since the last settlement.

12. I have found considerable difficulty in reviewing this report owing to the somewhat unmethodical way in which it has been prepared and to the inaccuracies observable in comparing one part with another; also to the want of actual data for certain of the calculations made. The manner in which the figures for the entire Dún have been introduced in the report, and more especially in the statements, is confusing. For instance at page 91, foot, the revenue said to have been given out is stated as Rs. 82,476, and it is only from para. 17, page 94, that it can be ascertained that this figure, which includes revenue-free estate grants has been calculated only for the purpose of working out cesses payable, the real revenue given out being as elsewhere stated, Rs. 51,488.

The table given at page 76 again I find, from a comparison with the appendices, to be for the whole district and not for the revenue-paying area only.

13. The figures on which the present and past settlements may best be compared are those summarised in Chapter III. I add the following comments :—

At the last settlement—

The total area was 241,243 acres.

The cultivated area 47,915 „

It is now—

Total area 254,143 acres.

The cultivated area 70,751 acres.

Dividing the total areas into the cultivated areas in each case, we find the ratio of cultivated area to the total area is 7.9 per cent. higher *now* than it was *then*. This gives an increase of 47.66 per cent. of the cultivated area.

This is what is meant in para 9 of the chapter, the phraseology of which is otherwise obscure. The irrigated area, again, has increased from 15,641 acres to 26,166, being equivalent to 67.29 per cent. What is meant in para. 10, then, is not clear. To call this an increase of 4.3 per cent. of irrigated area appears an erroneous mode of calculation.

14. I will now proceed to review the propriety of Mr. Ross's proposals for the future assessment of the Dún.

In the first place, I cannot help remarking that Mr. Ross's grounds for framing his proposed assessment are exceedingly vague. He says it would not do to fix a higher figure, and no lower amount would be justifiable from the reasons thereafter stated. He says—“ It is not necessary to enter into any elaborate calculation as to the adequacy or otherwise of the assessment; the return speak for themselves and the result of the assessment also speaks for itself.” Nothing could be more general than this.

Turning to the statement on pages 121 and 122 of the appendix, I find that, taking the cultivated area of the Eastern and Western Dún separately, he has calculated a rental in each of these areas at general rent-rates of Rs. 2-2-6 and Rs. 1-7-9. From these he obtained a rent-roll of Rs. 1,08,412, to which he added, ~~rental~~ Rs. 5,546, making a total rental of Rs. 1,08,958. From this total he deduces a revenue demand of Rs. 46,052, to which he adds an item of Rs. 5,436 on account of forests, which has nothing to do with the cultivated area, making a total amount of Rs. 51,488.

*Prima facie* on his own figures Mr. Ross has underassessed the district.

15. I will now put the state of the case in another aspect.

As a matter of fact I gather that 45 per cent. of the malguzari area pays rents in cash and 55 per cent. in kind.

According to calculations based on the Settlement Officer's own figures, I find the average cash rent-rate paid by all tenants is Rs. 3-2-2, viz., Rs. 2-4-10 for occupancy tenants and Rs. 4-6-2 for tenants-at-will.

The corresponding average rent paid in kind is, putting it moderately, Rs. 2-4-0, viz., Rs. 2-1-11 for occupancy tenants and Rs. 2-8-11 for non-occupancy tenants.

The district average is given at page 76 as Rs. 2-5-10.

The total khalisa area under cash rents is, according to the above proportion, 22,500 acres.

That under kind rents is 27,500 acres. Applying the average rates above deduced, we get a total rental made up as follows :—

			Rs.
Cash rents	...	...	70,546
Kind rents	...	...	61,875
			<hr/> 1,32,421

which divided by 2 yields a revenue of Rs. 66,200.

16. I cannot pass without remark the statement made in para. 2, page 92, that "the revenue given out for the Dehra plateau and the river and sub-montane tract was thus Rs. 10,713 below what it would have been at the sanctioned rates." This is most misleading. On turning back to the preceding page (91), I find that the revenue given out for the three principal tracts stands thus :—

			Rs.	Rs.	a	p.
Dehra plateau.—Revenue at sanctioned rates	...	...	...	17,790		
Revenue given out	...	..	...	16,833		
		Difference	..	...	897	0 0
River tract.—Revenue at sanctioned rates	...	...	...	11,240		
Revenue given out	..	.	...	10,189		
		Difference	...	...	1,051	0 0
Sub-montane tract.—Revenue at sanctioned rates	...	...	...	13,916		
Revenue given out	...	...	...	10,926		
		Difference	...	...	2,990	0 0
			Total	..	4,938	0 0

It then appears that Rs. 10,713 is a fictitious sum and includes revenue nominally calculated on the whole district and including all the revenue-free, fee-simple estates, &c., and that on the Dehra plateau alone the difference was only Rs. 987. Such remarkable mistakes have rendered my task of reviewing this report by no means an easy one.

17. Further, I have shown that by the Settlement Officer's own figures, proportions, and admissions, we should get a revenue Rs. 20,000 higher than that actually given out. I have also shown that the revenue given out appears to be only Rs. 4,938 lower than what it would have been at sanctioned rates. The conclusion seems to be that the sanctioned rates were too low and not based on the average rates which the Settlement Officer gives in this report.

To put it in other words, the Settlement Officer's assessment on khalisa land is Rs. 46,000 roundly.

This revenue is (page 91) Rs. 4,938, or (say) Rs. 5,000 less than it would have been at sanctioned rates, or the revenue at sanctioned rates would have been Rs. 51,000. The remarks made by me above in para. 15 would point to a revenue at Settlement



Officer's own figures of Rs. 66,200, which would be the true revenue. Rs. 51,000 is less than Rs. 66,000 by Rs. 15,000, or 23 per cent. The inference is that the sanctioned rates were 23 per cent. lower than they ought to have been.

18. To return, however, to the report as it stands, comparing the figures with the remarks made, I cannot find out on what data Mr. Ross framed his assessment. I have already alluded to his rent-rates of Rs. 2-2-6 and Rs. 1-7-9 for the eastern and western parganas respectively, but I cannot tell whence he got these rates. It seems to me as if he got them by dividing the cultivated area into the recorded rentals as they stood! In fact he writes in paras. 20 and 21, page 95, as if the revised assessment agreed with the recorded rentals, and relies on this as evidence of its soundness. See also para. 5, page 93, where he says—"The assessment as proposed can be paid out of the rents now taken." I nowhere find any allusion to *corrected* rent-rolls. The inference appears to be that these two rates were deduced in the manner just described, and that he has left the "sir" and land in the proprietor's own holding, which is described as extensive, or about 20 per cent. of the whole cultivated area just as it was.

19. I cannot, as I have said, find in the report any trace of corrected rentals, the framing of which is one of the preliminary steps in framing assessment proposals. It appears also from Mr. Ross's remarks on the subject already referred to that he classed all land, except a comparatively small circle round each village site, as unmanured and assessed it accordingly; though how this could be done without ignoring existing rents, whether in cash or in kind, is not easily understood.

20. On turning again to the general pargana statements on page 122, appendix B., I find that from the rent-rates then recorded of Rs. 2-2-6 and Rs. 1-7-9, the revenue-rates of Re. 0-15-5 and Re. 0-10-1 per cultivated acre are deduced. Even if the above rent-rates were capable of explanation, it is not evident how these revenue-rates were adopted. I cannot work them out by any possible calculations that occur to me.

Further, I cannot reconcile the rates given at pages 85-91-92 with those entered at pages 60-68-84-113 and 122 of appendix B.

21. I can only infer from remarks made here and there that Mr. Ross, in fact, threw away all considerations based on rates and made his assessments on what he considered each village was individually able to pay. If this were so, it is impossible, in the absence of further information, to form any definite opinion on the propriety of the results arrived at.

The figures on which calculations should be based give one set of results, and the decision finally comes to something quite different. The latter, indeed, appears founded on other grounds which are not stated, and which I cannot, therefore, estimate. Judging, however, from the materials available, it appears to me that, according to the proposed assessments, the State will obtain by no means anything like its recognised share of the real assets of the district.

22. I think I have now stated clearly what appears to me to be the features of the proposed settlement, and it remains for Government to accept what has been done, or to pass such orders as may, under the circumstances, appear required.

I have the honor to be,

Sir,

Your most obedient servant,

W. DAVIS.

SECRETARY TO GOVERNMENT

No.  $\frac{4424}{1-105}$

FROM

W. LANE, Esq.,  
COMMISSIONER, 1ST DIVISION, MEERUT,

To

THE SECRETARY BOARD OF REVENUE,  
NORTH-WESTERN PROVINCES.

*Dated the 14th April, 1887.*

SIR,

WITH reference to my review of the Dehra Dún Settlement Report submitted to you on the 21st March, 1887 by my No  $\frac{3722}{1-105}$ , I wish to offer a few supplementary remarks in continuation.

2. In my 19th para. while commenting on the assessments proposed by Mr. Ross, I remarked I cannot, as I have said, find any trace of corrected rentals the framing of which is one of the preliminary steps in framing assessment proposals.

On re-consideration I wish to modify this remark. A reference to Appendix A, page 7, shows a column for corrected rentals. This column is to be found filled up for one tract only, viz., the Dehra plateau. The similar columns for the other tracts and portions of the District are left blank. It seems likely that in these cases the Patwáris' papers have already shown something like the estimated value of the landlord's holdings, and these figures have been held sufficient without further correction. This also seems probable from the remarks made in the rent rate report prepared in 1884.

3. I was correct I believe in writing that the report itself makes no allusion to this subject, but as Appendix A contains corrected rentals for the tract, at any rate it is right that I should correct what I said on this point.

4. I find on page 7, Appendix A, the recorded rentals for those particular 45 villages comprising the Dehra plateau entered as Rs. 38,135.

					Rs.	a.	p.
Their corrected rentals as ...	...	...	...	...	35,773	0	0
The rentals by sanctioned rates	...	...	...	...	35,460	0	0
Estimated assets	...	...	...	...	41,317	0	0
Revenue given out	...	...	...	...	16,833	0	0

I cannot offer any explanation of these calculations. Looking at the details village by village the figures show such remarkable variations that I cannot attempt to account for the way they were worked out.

5. Taking advantage of my stay at Dehra during the Viceroy's visit, I sent for the clerk who was employed by Mr. Baker in drawing up the printed report. From him I have got the following statement which I beg to submit as further illustration of the calculations made by me in my review of the assessments arrived at by the Settlement Officer. As compared with a revenue given out for the khalisa portion of the district of Rs. 46,052 (excluding forests) I deduce a revenue of Rs. 57,735 by one mode of calculation, viz., by taking the cash rents when these are recorded and

adding  $\frac{1}{3}$ rd of the value of the crops in the rent of the cultivated area when rents are taken in kind, and another revenue of Rs. 74,264 deduced by taking the tenant-at-will rates all over and deducting from the total  $12\frac{1}{2}$  per cent. for the area held by occupancy tenants and 25 per cent. for the area in khud kasht.

6. A remarkable point is further evidenced from this statement. The rent rates as sanctioned brought out a rental of Rs. 90,572 for the Western Dún only, while the Settlement Officer assumed an assessable rental of Rs. 1,03,412 for the whole district.

The average recorded rentals for the last 10 years give a sum of Rs. 1,15,929 which would support a revenue of Rs. 57,965. I cannot attempt to explain how Mr. Ross was satisfied with holding Rs. 1,03,412 as the total available rental, or with considering a revenue of Rs. 46,052 a fair revenue on so low an estimate.

7. Finally I should be wrong in not noticing that taking village by village the assessments differ materially from those sanctioned in the rent rate report. The reductions made are extensive. The totals come up to something short of the original figures, but this is caused by adding in villages that were not entered in the rent rate proposals.

The sanction given to the Settlement Officer's original report has been by no means adhered to.

I have the honor to be,

SIR,

Your most obedient servant,

W. LANE,

*Commissioner.*

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#### ANNEXURE

##### 1. Statement.

Pargana.	Tenure.	Average recorded rental for 10 years.	Rental by sanctioned rates	Rental assumed by Settlement Officer.	Revenue given out.	Rental to correspond to the revenue given out at 50 per cent	Rental by estimated assets.*	Corrected rental †	Revenue deduced from column 6.	Revenue deduced from column 7
		1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Western Dūn ..	Khalsa ..	92,691	90,572	80,722	36,207	72,414	93,126	1,25,467	46,563	62,733
Eastern Dūn ..	Ditto ...	23,238	None	22,690	9,845	19,690	22,345	23,062	11,172	11,531
	Total ...	1 15,929	...	1,03,412	46,052	92,104	1 15,471	1,48,529	57,735	74 264

Rental by estimated assets, i.e., by crop rates. The cash rent if any as recorded +  $\frac{1}{2}$  value of the crops in the rest of the cultivated area other than the cash paying area. This in fact gives much the same results as those annually recorded.

† Corrected rental i.e., tenant-at-will rates (cash) — 12½ per cent for the area held by occupancy tenants and 2½ per cent for khud-kasht or *su*.

Dated 7th April, 1887.

W. LANE,

Commissioner.



No.  $\frac{70N}{1.-58.}$

FROM

THE OFFG. SECY. TO THE BOARD OF REVENUE,  
NORTH-WESTERN PROVINCES,

To

THE COMMISSIONER OF THE  
MEERUT DIVISION.

*Dated Naini Tal, the 12th May, 1887.*

SIR,

DEPARTMENT 1.  
SETTLEMENT OF LAND  
REVENUE.

*Present:*

C. A. DANIELL, Esq.

WITH reference to your No.  $\frac{4424}{1-105}$ , dated 14th April, 1887, submitting supplementary remarks on the Dehra Dun Settlement Report, I am desired to request that you will be good enough to obtain and submit at once, Mr. Ross' final assessment report, i.e., the report or memorandum in which it is understood Mr. Ross explained his final proposals and from which Mr. Baker has quoted in his report. The assessment statements of the \*206 Khalsa villages in the *Western Dun* should also be submitted for the Board's inspection.

*Dehra plateau	...	...	45
River tract	...	...	51
Submontane	...	...	97
Hill tract	...	...	13
			<hr/> 206 <hr/>

2. I am also to request that you will send for the assessment statements of the 176 Khalsa villages of the *Eastern Dun* and, after examining a sufficient number of them, report to the Board your opinion on the assessments made by Mr. Ross. In any case or cases in which you may consider Mr. Ross' assessments require modification you will, with your report, submit the assessment statements of the cases in question together with your opinion.

3. Mr. Ross' report and statements called for in para 1 of this letter, should be submitted without any delay. The further report required by para 2 should follow as quickly as possible.

I have the honor to be,

SIR,

Your most obedient servant,

C. J. CONNELL,

*Offg. Secretary.*

No.  $\frac{6080}{1-105}$

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FROM

WILMOT LANE, Esq, C S.,

COMMISSIONER, MEERUT DIVISION,

TO

THE SECRETARY, BOARD OF REVENUE,

NORTH WESTERN PROVINCES.

*Dated Meerut, 8th June, 1887.*

SIR,

I HAVE the honor to acknowledge the receipt of your No.  $\frac{70}{1}$  N, dated the 12th May, 1887, regarding the resettlement of the Debrá Dún district, and in compliance with paragraph 1 thereof to submit the enclosed memo. by Mr. H. G. Ross from which Mr. Baker has quoted.

2. Per rail I have this day submitted the four volumes of assessment statements called for in paragraph 1 of your letter, the railway receipts for which are enclosed.

3. The further report required by paragraph 2 of your letter under reference will be submitted shortly.

I have the honor to be,

SIR,

Your most obedient servant,

WILMOT LANE,

*Commissioner.*

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MEMO.

I have the honor herewith to forward the final report on the settlement of Dehra Dún.

2. In my No.  $\frac{274}{1-25}$ , dated 13th September, 1884, I explained briefly what rent-rates I proposed to use for the Western Dún and this was sanctioned in G. O. No.  $\frac{322}{1-60}$  dated 19th February, 1885.

3. There remained the Hill tracts and the Eastern Dún. In the former no rent-rate report was necessary, as the land is all of one description, "sankra," the rents are paid chiefly in cash and the cash rates paid were taken as the basis of assessment.

4. In the Eastern Dún, as pointed out in my No.  $\frac{45}{1-25}$ , dated 21st November, 1884, it was impossible to fix any rate for general application, because the villages vary so much in character, even neighbouring villages being totally different. The Board in No.  $\frac{350}{1-16}$ , dated 12th December, 1884, sanctioned my assessing the Eastern Dún village by village.

5. The report is not encumbered with any history of the district or its people, nor are the geographical features noticed, as these are all to be found in the Dún Memoirs, remarks have been confined purely to fiscal matters.

6. It is necessary to make a few general observations concerning matters which are special to the Dún.

7. It seems that in most districts it has been the habit of a certain number of the zamíndárs to let land go out of cultivation or to reduce the area of high-paying crops in hopes of escaping assessment. It is a matter of congratulation that no such subterfuges have been resorted to here.

During the year before and year of measurement there was a larger area of land cultivated than was ever seen before.

Sugarcane, which had been running down for a year or two before settlement operations owing to low prices, was increased very largely during year of measurement.

8. Most settlement reports teem with complaints about the harsh manner landlords treat their tenants. The bad feeling existing between them, and the fraud practised by each side to get the better of the other, nearly always resulting in loss to the tenant.

9. In the Dún there has up to date been nothing of that kind. The zamíndars and tenants live on the happiest terms, disputes about the appraisement and weighing of grain are unheard of. Complaints about illegal exaction or harassment by delaying appraisement are unknown.

10. This is due without doubt in part to the better nature of the people and to the fairness of the late assessment. The landlords were not ground down by a heavy assessment, and so they had not to grind their tenants.

11. But it is due in a greater measure to the abundance of land, tenants are at a premium, if not well treated in one estate they go to another. The loss to them is little or nothing, their houses consist of thatch roofs and mud walls, or as a rule, mere tatti walls. The zamíndár supplies the grass and wood free of charge and often advances a little towards erection. Virgin soil bears better crops than used up land and so as a rule it is no great hardship to a tenant to move from one village to another.

12. The exception to this rule is the highly cultivated land in villages in the Dehra plateau, there the land has been improved and brought to a high state of perfection by the tenants, and it would of course be very hard on them to be turned out; but they are safe, their rights were all carefully recorded at last settlement, and no attempts have been made to infringe them. At this settlement too a careful record has been made.

No doubt there will, when the present settlement is given out, be many suits for commutation of rents in kind into cash. The applications will always be made on the part of the tenant and in the case of occupancy tenants the result will be favourable to them.

13. The tenants in the Dún are very well off, and must by the circumstances of the district remain very well off, for at least the next twenty years; there is abundance of land, plenty of grazing and unlimited fuel supply; what more does a tenant require.

14. No land has been classed as manured, except the goind, because no special land is regularly manured. The goind land is manured by the natural habits of the people, without any labour or expense on the part of either landlord or tenant, all the rest of the land is manured more or less, some fields this year, some fields next, and so on. It is therefore impossible to pick out any special fields as manured.

15. Even had it been feasible to select certain fields as manured, it would not on that account alone have been considered advisable to fix a heavier assessment on

them, because it would be wrong in principle. Manure is as much a local improvement by landlord or tenant, as wells or other works for irrigation purposes.

16. Heavy manuring means a large amount of capital invested in cattle, and daily expenditure in tending and feeding. The owner of these cattle should most assuredly be permitted to enjoy the benefit of his investment and outlay, just as much as the man who invests in a well or a tank.

17. The system of assessing manured lands highly on account of the manuring, is radically wrong and vicious and opposed to all proper principles of assessment.

18. A simple example will explain what is meant.

A. B. and C. are three brothers, each possessing one hundred acres of land of the same description, and each having Rs. 300 cash. A. spends his Rs. 300 in eating and drinking, jewellery, &c. B. spends his in an irrigating well. C. spends his in buying cattle. Say he buys twenty head of cattle, he can by harbouring the filth, &c., manure twenty acres of land.

At revision of settlement, A. having no manured land, is let off lightly. B. has irrigated land, but is let off lightly, because the irrigation is at his own expense ; but poor C. is assessed heavily on his twenty acres of manured land, in other words, he is punished for buying his cattle and manuring his fields.

19. No land has been assessed highly on anticipated rise of rent. Rents may or may not rise. The assessment, as proposed, can be paid out of the rents now taken.

20. All fallow land has been classed as cultivated, because that is the only way to assess it fairly. What is known to be a fair proportion of it has only been assessed. In all high dry villages, a third of the land must be left fallow every year. Irrigated land is of course never left fallow all the year round. The proposed assessment, including the assessment on fallow land, is not higher than that shown by correct recorded rentals.

21. Culturable land, over and above the fallow, where of considerable extent, has been assessed on account of the grazing rent it bears. None has been assessed in anticipation of its being cultivated, because it may or may not be cultivated. If it is cultivated it will require expenditure of money and labour, and the parties making such expenditure may well be left to enjoy the advantages of it during the settlement. Government will eventually gain by it and to assess in anticipation would be to check enterprise.

22. In no case has a progressive assessment been imposed, because the people were altogether opposed to it. The rise in some estates was very very great, so great that it was at first thought advisable to use progressive assessments, but the landlords begged so earnestly that the full assessment might be put on at once, that it was thought better to give in.

23. The landlords urged that although perhaps it would not lead to complications between Government and themselves, it would lead to great trouble with the tenants, continually changing their rent. It was pointed out that in some cases where there were a large number of tenants with rights of occupancy, there would be no change of rent, still they held out. They said they liked to know exactly what they had to pay each year for the full twenty, and liked that sum to be the same and they looked with the greatest suspicion on any proposed change or interference during the twenty years. It was pointed out that it would be merely a proper change. That there would be no interference and that the agreement taken now would embody all the changes. No new agreement would be taken. Still they objected, and as it was quite clear that the plan would be most unpopular and obnoxious to them, and as it is not anticipated that there will be any difficulty in collecting the revenue at the full

rates proposed, the idea of progressive assessments was abandoned. The increase is very large in many cases, but Mr. Ross has satisfied himself that the landlords can pay it without hardship.

24. As already stated, the classification of soils was made simply for assessment purposes and is unknown to the people. They divide into "Kadir" and "Banjar," viz., the former being irrigated and the latter dry. They also keep "Bara" and goind distinct. The greater portions of the rent being paid in kind and the same proportion of the crop being taken from nearly all classes of soil, there was no object in having many classes.

25. The object in distinguishing between Kadir and Banjar is that tenants are given kadir land on condition of their cultivating so much Banjar, the average being as a rule one acre of the former to three of the latter. For "bara" lands cash payments are taken nearly always.

26. The canals are without doubt the making of the Dún. I put the immediate increase of revenue due to canals at Rs. 5,120; but this is a low estimate and merely shows the actual extra revenue imposed on the irrigated land. There are however many other ways in which the canals benefit the district, and add to the Government revenue which cannot be shown. Two instances may be cited. They carry down water to many parts in sufficient quantity for drinking, though not for irrigation, and so people are able to live on and cultivate land which would otherwise be left barren as being too far off from drinking water. Again, a tenant obtaining three or four acres of canal irrigated land will cultivate ten or twelve acres of dry land, but for the canal the whole would be left uncultivated.

27. No complaints have ever been made that the canal water impoverishes the soil. The ordinary complaints are on the part of the villagers, that they get one watering and have to pay water rate, though they cannot get the necessary second or third watering. On the part of the Canal Department, that the villagers are most wasteful, take more water than is necessary, and let a great deal run off. The Dún land is very porous and there nearly always is a gravelly sub-soil, so that an acre of land in the Dún requires three or four times as much water as an acre in the plains.

28. The assessment of forest land is a feature peculiar to the Dún. This is the first time it has even been carried out in any systematic manner. As the data to go upon was very imperfect, it was necessary, as pointed out by the Board in No. <sup>74</sup> 1-23, dated 4th March, 1885, to deal cautiously and leniently. Accordingly the people have been most liberally dealt with and the first assessment is without doubt very light. No objections have been raised against it.

29. The pace at which Sál reproduces itself varies very much in different localities, this has yet to be learned. The prices for which leases for cutting in private forests have been leased during the period of the expiring settlement have been very accurately obtained, but it is impossible to ascertain the ages of the forests. Some were undoubtedly forests of very old standing and so of great value, it is therefore impossible to form a correct valuation of the twenty years' out-turn on the data at hand.

30. It will be more simple at next settlement. All private forests, with the exception of Mr. Vansittart's in West and Central Hopetown, and the Timh forests, have been cut during the period of the expiring settlement and so when they are cut again during the new settlement the prices obtained will be a good standard to go on, as it must all be for recent reproduction.

31. No wood is exported without a "permit" from the Forest Department, this is an arrangement which all proprietors gladly agreed to, as it protects them from theft. If the Forest Department were desired to keep a faithful record of the permits granted, showing name of village from which the wood was exported, the

kind of wood, i.e. beam, plank, ballies, fuel, &c., the name of wood, i.e. Sál, sein, chir, kokat, &c., at the end of the twenty years a very fair estimate could be made of the value of the different private forests.

32. Should wood maintain its present value, and it is much more likely to rise than fall, the revenue from the forest areas will be increased very very much at next settlement.

33. No forests have been assessed, where the forest area is so small as to be required for the wants of the villages, and in all cases where forests have been assessed, an ample margin has been left for village wants.

34. The total area under private forest is:—

Sál forest	...	...	...	...	...	43 525
Inferior trees	...	...	...	...	...	30,157

The total amount assessed on this area is Rs. 14,63,700, or about three annas two pies an acre.

35. The chief crops grown in the low lands are rice, wheat, barley, &c., Dehra plateau sugar-cane.

On the high lands wheat, mundwa, barley, linseed, and tor (arhar). In the hills wheat, barley, rice and mundwa.

36. The staple food of the hill people is mundwa. The most valuable general product of the district is rice.

37. Sugarcane is confined almost entirely to the Dehra plateau, and the area rises and falls as prices rise and fall. A small area is regularly grown on the goind lands by the villagers themselves, but the greater portion is grown by outsiders, who come in large numbers when the price of *gur* runs high. They lease the land sometimes direct from the proprietors, but more often from occupancy tenants. There is no fixed rate, the nature of the soil, the nearness to or distance from canals and the price of *gur*, for the time being, are the chief factors which regulate the amount of rent paid, ten rupees is about the average. The lessees are good cultivators and get as much as is possible out of the land.

38. They lease the land for two years. The first year they throw in a large quantity of manure, and plant the cane in ridges, at the same time they sow potatoes or onions, garlic or other garden produce, and reap a crop of this before the sugarcane grows any great height. They then get the first cutting of the cane, burn the refuse on the ground, water and cultivate, and let a second crop grow up, when they cultivate for the second crop they again plant some garden crop. After reaping the second crop, they abandon the land and take a new lease elsewhere.

39. Sugarcane is always planted on irrigated land, and is a certain crop. The other certain crops are irrigated, rice and wheat. Even unirrigated rice is seldom a failure in the Dún. Unirrigated wheat and barley are very very risky and uncertain, many many years not even the weight of seed sown is reaped. Tor, arhar, and mundwa seldom fail together, if one fails the other flourishes, as a rule.

Take November 1884, there was hardly a bush of tor to be seen anywhere, hundreds of acres that had been sown were lying bare and barren, but mundwa was very good.

Cotton is not grown, the few little patches in goind land cannot be counted. Tobacco is grown to a small extent and maize is also grown close to the houses.

40. The revenue-paying crops are rice, wheat, sugarcane, barley, mundwa, tor.



41. The number of cattle in the Dún is far above the wants of the people, and far more than they can feed properly. From the 10th February up to 1st April, the cattle have a bad time of it. The old grass has been burned or eaten up, and the new grass has not sprung up. Some of the European landlords are now trying ensilage, and if it succeeds, it will be the making of the Dún, because during and at the end of the rain, there is any quantity of fine grass which either grows up rank and hard, or is burned down; if placed in silos, it would afford splendid fodder. The actual number of cattle is approximately—

Western Dún	...	...	...	...	...	23,000
Eastern Dún	...	...	...	...	...	11,423
				Total	...	40,523

Of this the plough cattle number about—

Western Dún	...	...	...	...	...	10,215
Eastern Dún	...	...	...	...	...	5,510
				Total	...	15,725

Leaving 24,798 over and above. This is really under the mark.

42. High caste cultivators holding at favoured rates are quite exceptional in the Dún, and the number so few that they do not affect the assessment in any way at all.

43. The assessment has been worked out by endeavouring to estimate the rental by crop rates, by conventional soil rates as sanctioned by the Board, and by the recorded rentals.

44. Wherever possible the rent-rates thus obtained have been compared with the cash rent paid, but this has been difficult, because cash rents are paid either by tenants who hold at privileged rates and would thus show too low an average, or for exceptionally good land and would thus give too high an average.

45. Great pains were taken to classify the soil correctly, i. e., into first, second, and third class soil and as far as was ascertainable the rent paid in each village was taken. In no case as any village been assessed above its known assets.

46. There is no reason for supposing that the zamíndárs have in any way endeavoured to tamper with the patwári papers and as a rule these papers give a very true estimate of the village income.

47. In one circle in the River tract the patwáris' papers were absurdly false. He had entered fabulous sums as the village income. In these cases the matter was carefully gone into and the fair assessment calculated. But as the patwári entries have to be entered intact in the settlement returns, they give rise to an erroneous impression that the assessed rentals are lower than the recorded.

Another reason why in some cases the recorded rental seems higher than the assessed, is where the patwári in case of lands inside Municipal limits has entered the rents received from bungalows, &c.

48. In only one or two cases has there been any outlay of capital in permanent improvements, in each case the work has been masonry aqueducts and channels, ample allowance has been made for it. There has been general improvement of the soil by careful cultivation and manuring, as the Dehra plateau, and for this too allowance has been made in assessing the villages. No increase of revenue has been imposed for increased rent due to private works where the capital expended on the work has not been already recouped to the landlord.

49. The result of the assessment is as follows :—

		Revenue.	Cesses.	Total.	Increase
		WESTERN DÚN. Rs.	Rs.	Rs.	Rs.
Revenue-paying villages and grants...	{ Former ...	28,670	3,441	32,111	...
	{ Proposed ...	49,532	5,944	55,476	23,365
Fee simple and revenue free villages...	{ Former ...	7,858	883	8,241	...
	{ Proposed ...	12,770	1,532	14,302	...
EASTERN DÚN.					
Revenue-paying villages and grants .	{ Former ...	10,026	1,203	11,229	..
	{ Present ...	19,686	2,362	22,048	10,819
Fee simple and revenue free villages...	{ Former ...	1,518	182	1,695	...
	{ Present ...	2,430	292	2,722	...

					Rs.
Showing an increase of revenue of	...	...	..	...	30,532
Increase of cesses on revenue paying lands	...	...	...	...	3,662
Increase of cesses on revenue free and fee simple lands &c assessed on the nominal jama,					759
Making a total increase of	...	...	...	...	34,943

50. There is no necessity to go into any elaborate calculation about the assessment, the returns speak for themselves, and the result of the assessment speaks for itself. The increase is Rs. 34,943, or 79.3 per cent; it would be most impolitic, even were it possible, to increase the assessment more than this, and so the assessment is as high as Government can look for. The assessment is not higher than that shown to be correct by the recorded rentals, and so the people have nothing to complain about.

51. The increase of revenue will not necessitate any enhancement of rent, and if commutation is applied for and granted at the assumed rate, it will in no case come hard on the tenants. No tenants will be found to complain of the rate that can be imposed on them by the proposed assessment. No doubt in some instances landlords will be disappointed, that they are not able to assess occupancy tenants higher than the rates permit, but this is to make up for the improvements effected by such tenants, and though the landlord may grumble, he is in no case asked to pay more than half what he receives from the occupancy tenants.

52. Mr. Ross, who has known the Dún intimately for the last fifteen years, declares the proposed assessment, although it shows such a large increase, to be a fair, light assessment, fair to Government, and not oppressive on the people. Leading zamindárs will bear out Mr. Ross in this estimate.

53. Settlement operations were commenced in October, 1883, and concluded in April, 1885.

The survey was conducted by the Survey Department. The Survey Department estimated that they could complete the work by the end of March, 1884, at a cost of Rs. 25,000; as a matter of fact, the survey was not complete until March, 1885. No doubt, there were ample reasons for the wrong estimate, and the only reason for noticing it here is, to point out that had the survey been completed in March, 1884, the assessment could have been given out by June, 1884, instead of April, 1885.

54. As regards the future Mr. Ross considers that no new survey or map will be required for the re-settlement of the Dehra Plateau at the expiry of a twenty year settlement. Supposing prices to remain as at present and rents to work up to



the present fair level, an increase of from fifteen to twenty per cent. may fairly be imposed, but the rent paid by occupancy tenants will have to be raised. By that time all rents will be paid in cash and it will be a very simple matter.

55. As regards the River tract, only in some villages will new maps be necessary. There will be room for great increase of revenue after twenty years.

56. In the sub-montane and hill tracts, except from forests, there is no room for increase; at the end of twenty years, the cultivation will just be the same as it is now. The irrigated area cannot be increased and so cultivation cannot be increased. The forest area in the sub-montane parts will probably increase very very much in value. If the increase in value is as great as is anticipated, it would perhaps be well to have the forest surveyed and valued by professional foresters.

57. For the Eastern Dún a new survey will be necessary, as cultivation is sure to increase there to a great extent.

58. The total cost of the settlement operations up to end of October, 1885, is Rs. 68,454, excluding the cadastral survey charges.

59. Mr. Ross desires to place on record his acknowledgement of the able and zealous manner in which Deputy Collector, Barkat Ali, has conducted his work. He has proved himself a most trustworthy and efficient settlement officer. Raghunath Buttuchaiaya, as head of the English office, has held a most responsible position and worked day and night. Beside being a first rate methodical English clerk, he is thoroughly well versed in all revenue and settlement matters.

No.  $\frac{6972}{1-106}$  OF 1887.

FROM

W. LANE, Esq.,

COMMISSIONER, MEERUT DIVISION,

TO

THE OFFG. SECY. TO THE BOARD OF REVENUE,

NORTH-WESTERN PROVINCES.

*Dated Meerut, the 11th July, 1887.*

SIR,

I HAVE the honor to reply to para: 2 of your letter No.  $\frac{70N}{1}$ , dated 12th May, 1887, and to furnish a list of villages in the Eastern Dūn which appear to me to have been under-assessed.

2. I found on going into the subject that the two settlement bound volumes were neither paged nor indexed. The numbers given to villages in Appendices A and B of the printed report did not agree with the numbers given to them in the bound volumes and the village statements in these latter appear to have been bound up in any order they happened to be at the time. I have had some trouble then in comparing the data in the two places and more time than I expected has been taken up in selecting those requiring special notice.

3. The result on the whole has confirmed the opinion expressed by me in my review of the settlement report submitted to the Board on 21st March, 1887. I have looked into the materials affecting every mahal in the Eastern Dūn so far as they are available, and I consider the assessments generally light, often unnecessarily so. I can recall but few instances in which a full assessment on half assets was made. The Settlement Officer in many cases seems to have considered that  $\frac{1}{3}$ rd of the presumed income was about the proportion Government should take.

4. As directed, I have chosen those villages, 30 in number, which seemed to me most under-assessed. I have shown in the statement annexed to this report all the statistics regarding each village, which afford at a glance sufficient to form an opinion on the adequacy of the jama given out. These figures combine all the information which I could extract from the appendix to the printed report and the Settlement Volumes.

Of course there remains for consideration the peculiar circumstances of each village. These can only be weighed after reference to the "Notes" in the Settlement Volumes. I did not consider it necessary to refer to them at length, or to give more than the figures for each village. The following remarks however apply generally to the subject.

5. Occasionally the Settlement Officer in determining the revenue demandable from a village has taken into consideration the outlay of capital made therein during the past Settlement. He has also considered its accessibility and sometimes its healthiness, or the contrary, and lastly its liability to damage from wild animals.

6. On these points I remark that any allusions made by the Settlement Officer to expenditure of capital are generally very vague. "The increase in the cultivated area must have necessitated the outlay of capital, &c." or words somewhat to that effect.

The accessibility of a village I do not place much value on; in a district where transport usually depends on ponies, good or bad roads make little difference, though some consideration may be given to the fact.

As to the other considerations mentioned above I have this much to say. However unhealthy a place may be, or however much the damage caused by wild animals, still there is the record of the past ten years' income to fall back upon. Where, as is often the case, that income represents the money value of the landlord's share of the produce actually raised and divided, this should afford a fair tangible indication of

what the landlord should pay to the State. It is little to the purpose whether a larger income would have been realized had the climate been healthier or the crops been untouched by wild animals. Existing assets should be considered and not what those assets might have been under other conditions. It will remain for the Board to decide whether in cases where some consideration might be made for the existence of any of the conditions above alluded to, the allowance made has been reasonable, or has been excessive.

7. Next as to the statistics shown by me in the columns of the statement appended.

The 1st column gives an average of the past ten years Nikasis. Where these have been largely due to the sale of wood or siwai items, I have taken the fact into consideration in estimating the jama now declared.

The 2nd column is intended for the jamabandi of the year next before the settlement was made, i.e., for 1883-84. It is called "Recorded rentals" in the printed report, appendix A. In many instances this is not given in the Settlement Volumes. The Settlement Officer probably obtained it from the patwaris and entered it in the appendices to the report, though he did not show it in the statements. It will be referred to again later on.

The 3rd column gives estimated assets. This column is filled up in appendix A of the report, but I cannot find any guide whatever to trace how these figures were arrived at. It is not explained in the body of the report, nor in the pargana volumes.

The 4th column gives the rental by soil rates.

8 I see that in every village the Settlement Officer has calculated the rental by soil rates and entered it in the "Notes" of the pargana statements. I cannot tell whence he got these rates. They are not always the same and it will be remembered that there were no rates sanctioned for the Eastern Dún. Still such rates as appeared suitable were applied by the Settlement Officer and they afford some guide in considering the rental value of a village. How far the Settlement Officer followed them, will be seen from the statement I have prepared.

The 5th column gives the revised jamas.

9. There is still one point which, although alluded to by me in my former reports, deserves further notice in this review of the settlement operations in the Eastern Dún. This is the uncertainty as to what extent the Settlement Officer endeavoured to frame *corrected rentals*.

In the Eastern Dún the column in appendix A of the printed report for corrected rentals is blank throughout.

In statement VII of the settlement pargana book for corrected rentals, the entries are usually though not always given. I find however that these entries and their totals agree exactly with those for the Nikasis of 1883-84 given at the bottom of statement IX, where the latter is not given, then statement VII is not filled up. I am therefore at a loss to know on what principles the corrected rentals were filled up and it is noticeable that the subject is never alluded to in the remarks or "Notes" made by the Settlement Officer, which concludes with the jamas decided on and his reasons therefor. In para 7 of G. O. No. <sup>322</sup> I-60, of 19th February, 1885, it was stated that the Settlement Officer, in order to test the recorded rentals as corrected for *sin*, had worked out for each village, crop rates, &c, see also para : 10 page 98 of printed report. I cannot find any record of this having been done in the Settlement Report, or in the pargana statements or remarks. In so far as corrected rentals have been given in the pargana books, I have noticed them; as however explained above, they simply tally with the Nikasis of 1883-84 and are entered in the printed appendix A as recorded rentals. Hence the uncertainty as to the value of the corrected rentals as given in the pargana statements and the manner in which they were prepared, and the reason for styling them "recorded rentals."

With these remarks I beg to forward the list of villages required by the Board.

Serial number.	Number in Settlement Final Report.	Number by Judge in Settlement.	Names of Villages.	Average of 10 years rental.	Recorded rental.	Estimated rental.	Rental by soil rates.	Jama fixed by Settlement Officer.	Remarks.
1	7		Asthal ...	129	132	86	81	32	Includes 2 mahals. The united jama is too low.
2	15		Bhopatwala Kalan ...	216	52	130	134	50	Recorded rental given is not traceable. It should be 84, deducting Siwai, the 10 years average comes to 108, and a jama on this of 40 is low.
3	23		Btlundawala ...	311	184	311	398	80	Cannot be traced. I consider too much reduction has been made.
4	35		Chiranwala ...	103	138	100	120	40	Too low.
5	49		Duali ...	384	25	264	393	120	The average rental and that by soil rates are nearly the same, the jama is too low.
6	53		Ghisapuri ...	61	233	61	260	50	Looking at the last 2 years Nikasis and bearing in mind the large amount of fallow, I consider 50 too low a jama.
7	61		Hansawala ...	165	208	165	213	60	Too low.
8	74		Kali Mitti ...	110	303	110	143	40	The rental of 1833-84 was Rs. 303. I cannot see reason for a jama of Rs. 40.
9	76		Kaluwala ...	141	202	136	102	40	Too low.
10	77		Kanharwala Gangaraw ...	186	88	84	178	60	The rental of 1833-84 is not reliable judging by the 10 years' average and soil rates, Rs. 60 is low.
11	79		Kharawa ...	39	60	31	80	24	A fair nikas: being Rs. 80 a jama of Rs. 20 on the cultivation merely is too low.
12	108		Mohamadpur ...	206	237	201	179	50	Rs. 42 has been assessed on the cultivation merely: this is too low.
13	104		Meanwala Jadha ...	596	296	257	353	140	This Mahal has been divided in moieties. A jama of Rs. 140 is too low. The crop rental gives Rs. 652. The figures in the printed appendix and those quoted by S. O. in the P. Vol. are generally contradictory and unintelligible.
14	...		Meanwala Bakhtawar ...	596	316	257	392	130	Crop rates give Rs. 552. The jama is too low.
15	107		Missar-wala Kalan ...	256	116	231	237	90	A light jama.
16	108		Missar-wala Khurd ...	202	167	173	136	40	The recorded rental of Rs. 83, is Rs. 167 not Rs. 140. This is about as much fallow as cultivated land. Rs. 40 jama is too low.
17	111		Mokrapur Khurd, Mahal Thakur.	595	445	595	402	170	The crop rental is said to give Rs. 825 a jama of Rs. 145 on these figures seems to me quite unsuitable. Looking at the Nikasis of the past 10 years and considering the past jama paid of Rs. 45, I consider it needless to take into consideration the considerable expense which the Settlement Officer considers the proprietor must have been put to to bring the village to its present pitch of excellence, &c. I note that the Settlement Officer classes 11-72 acres of Sal Forest as assessable and yet puts a jama of Rs. 25 at 1 per acre on 50 acres.
18	113		Manghwala ...	42	41	42	60	20	A jama of Rs. 6 on the cultivated area is too low.
19	117		Nagal Jwalapur Path, Biawanand 15 Bis. ml.	359	271	354	459	100	The Fatwaris' average is Rs. 359 not 251. I cannot understand a jama of Rs. 100.
20	124		Nakranda Daly ...	598	207	340	335	60	A large amount of fallow. Disregarding Siwai Rs. 60 is too low any way. The Patwaris' rental is wrongly quoted both in printed report and settlement volumes remarks.
21	125		Nakranda Dhum Singh ...	230	398	318	284	60	Patwaris figures are wrongly quoted here again. The recorded rental is, after striking out Siwai, Rs. 60 - in any way too low.
22	123		Phandon ...	121	92	121	121	30	Too low.
23	135		Pasthri ...	39	80	35	47	8	Too low, (see Raniwala, below.)
24	137		haipur Jwala ...	1,236	1,247	1,192	1,065	420	Even allowing for sir, Rs. 420 seems unaccountably low. The figures quoted by S. O. as in Meanwala are unintelligible. The jama on cultivation alone is Rs. 300 (vide separate note).
25	147		Sirkhi ...	42	61	42	65	15	Low.
26	159		Shampur ...	273	199	202	346	120	The recorded rental is wrongly entered as Rs. 148. This is a good village and the Nikasis show that it could bear more than Rs. 120.
27	163		Soura Saroli ...	107	87	41	161	80	The Nikasis seem unreliable. Taking the cultivated area as 79 acres and getting by soil rates on the above a rental of Rs. 161, a jama thereon of Rs. 40 is low.
28	165		Sangson ...	72	88	72	84	25	There is a good deal of sir and Settlement Officer has not worked out what seems to me a fair corrected rental, but as the cultivated area has increased from 55 to 85 acres, I should say the jama increase from Rs. 18 to 25 must be too little.
29	167		Tilai ...	32	87	32	82	27	Cultivated area has increased from 33 to 74 acres, it is mostly held as sir, but even on the low rates calculated a Nikasi comes out of Rs. 82, and a jama of Rs. 27 seems low.
30	170		Timli Man Singh ...	54	36	33	65	15	A jama of Rs. 15 seems low for this Mahal.
			Total ...	7,566	6,139	6,076	7,062	2,228	
145			Raniwala ...	39	25	39	46	15	This is fair. I enter it merely for comparison with Pasthuri.

To show how perplexing the materials for review are and how contradictory the figures, I give the following example:—

## RAIPUR JWALA.

AREA	{	As per Pargana book	...	Total area.	Assessable area.	Cultivated area.
		As per printed report	...	1,179.21	458.19 A.-IV.	439.29 A.-VI. 358.8
			...	1,191.07	463.29	369.76
<div> <div>Statement I.</div> <div>on cultivation</div> <div>on Siwai.</div> </div> <div> <div>State-</div> <div>ment VII. cor-</div> <div>rected rental.</div> </div> <div> <div>State-</div> <div>ment IX.</div> <div>average of</div> <div>10 years.</div> </div> <div>Actual of</div> <div>1883-84.</div> <div>By soil rate</div> <div>rent-Siwai.</div> <div>Pahwari's</div> <div>rental.</div> <div>Corrected</div> <div>Rental.</div>						
RENTAL.	{	As per Par-	1,146+101=1,247 15 6	1,247 15 6	1,236	1,247 15 6 762+303=1,065 1,298 855 751
	{	gana book.				
<div>Appendix B.</div> <div>Appendix A.</div> <div>Recorded rental.</div> <div>Estimated</div> <div>assets.</div>						
RENTAL.	{	As per print-	1,192+120=1,312	458		1,192
	{	ed report.				

I have the honour to be

SIR,

Your most obedient servant,

W. LANE,

Commissioner.

No. <sup>632 N</sup><sub>I-58</sub> OF 1887.

FROM

C. J. CONNELL, Esq.,

OFFG. SECRETARY TO THE BOARD OF REVENUE,

NORTH-WESTERN PROVINCES,

TO

H. G. ROSS, Esq.,

COMMISSIONER, KUMAUN DIVISION.

*Dated Naini Tal, the 24th June, 1887.*

SIR,

*Present*  
A DANIELL, Esq.

I AM desired to forward a printed copy of the Settlement Report of the Dehra Dún district, together with printed copies of two communications received from the Commissioner of Meerut, on the subject of your revised assessments, viz., No. 3722, dated 21st March, 1887, and No. 4424, dated 14th April, 1887, and of the Government proceedings for January, 1885, and to request that you will submit such explanations on the remarks and criticisms of the Commissioner of Meerut, as these papers, or your own recollection of the facts and circumstances, may enable you to furnish for the information of the Board and Government. Your manuscript final assessment report and the four volumes of assessment statements of the Western Dún tracts are also enclosed for reference.

A return of the papers sent is requested, with your reply to this reference.

2. It was understood (*vide* G. O. No. 322, dated 19th February, 1885,) that your *data* for arriving at a trustworthy estimate of the assets of the different mahals would be as follows:—

- (1) *The recorded rental.*—It was understood (para. 5 of the G. O.) that this would form the ground work of your calculation of the assets.
- (2) *The corrected rental.*—This would be the recorded rental after its correction in regard to sir, and rent-free lands by applying to them the average rate of the rent paid by the general body of cultivators, with certain deductions to which reference is made in para. 6 of the G. O.
- (3) The rental calculated according to your *average crop rates*, and
- (4) The rental calculated by your *average soil rates*.

These two calculations were to be made for the purpose of checking and testing the recorded rentals, as corrected for sir and rent-free lands.

The Lieutenant-Governor and Chief Commissioner considered them (para. 10), reliable for all practical purposes of assessment, and accepted the Board's recommendation to sanction them.

3. Accordingly the Board would have expected to find in your report for each of the tracts of the Western Dún mahals, for which separate statistics are given in Appendix A. of the report, figures to show the total rental under the different heads of—

- |                      |                          |
|----------------------|--------------------------|
| (1) recorded rental  | (3) rental by crop rates |
| (2) corrected rental | (4) rental by soil rates |

together with a statement of the reasons which, in the case of any marked difference between the figures, led you to base your assessment on any one or other of the given calculations.



Appendix A., however, shows columns as follows :—

(1) recorded rental		(3) rental by sanctioned rates
(2) corrected rental		(4) estimated assets.

In the case only of the tract known as the Dehra plateau are any figures given for the corrected rental, and it is not explained why corrected rentals have not been furnished for the other tracts, whether "sanctioned rates" refer to the crop rates, or the soil rates, and why statistics only for one method of calculation have been given. You should also state what is meant by "estimated assets."

4. Taking the figures for the Dehra plateau tract alone, these do not agree with those given in para. 16 of your supplementary rent-rate report of November, 1884. They seem to require some general explanation. They are as follows :—

Recorded rental	...	...	...	...	Rs. 38,135
Corrected rental	..	...	...	...	„ 35,773
Rental at sanctioned rates	...	...	...	...	„ 35,460
Rental at estimated assets	...	...	...	...	„ 41,817

If the latter sum represents your own estimate of the assets of the different mahals, it should be explained why you fixed Rs. 16,833 only as the revenue demand, instead of Rs. 20,658, or a sum more nearly approaching half assets.

The revenue you have fixed is considerably less than even 50 per cent. of the recorded rental, which would amount to Rs. 19,067. Half the rental at sanctioned rates would be Rs. 17,730. It is understood that you were, for reasons given in the column of remarks, unable to give corrected rentals in all cases. That return is therefore incomplete.

Taking only the first four mahals of this tract, the figures show material differences between the different valuations. In the first case the recorded rental is Rs. 2,095, the corrected rental is Rs. 3,545, the rental by sanctioned rates is Rs. 3,100, and the estimated assets are Rs. 3,112, while the jama is fixed at only Rs. 1,200.

In the second case the four returns give, respectively, Rs. 1,205, 2,973, 1,530, and 1,816, and the jama fixed is Rs. 600.

In the third case the figures are Rs. 636, 815, 527, and 644 and the jama fixed is Rs. 220, or 35 per cent. of the recorded, and 27 per cent. of the corrected rental.

In the fourth case, no corrected rental is entered. The figures given are Rs. 211, 60, and 81, and the jama is fixed at Rs. 50, or not 25 per cent. of the recorded rental, which again exceeds the "estimated assets" by Rs. 130.

The Senior Member does not doubt that your final estimate of the capabilities of the mahals is thoroughly reliable, but some general explanations seem required, for the information and satisfaction of the Local Government and the Government of India, under whose inspection the remarks in the village assessment statements will not come, but who will certainly notice the discrepant results obtained by the application of the different applied rates. In view of the acceptance by Government of your proposed tests, it is necessary to set forth the general grounds upon which you found them, or some of them, to be unreliable for practical application, and to state the test which you found most trustworthy, in fact employed as the basis of your assessment.

5. In the river tract no corrected rentals (as already noted) are given, and the figures supplied are as follows :—

(1) Recorded rental	...	...	...	...	...	30,124
(2) Sanctioned rates	...	...	...	...	...	22,461
(3) Estimated assets	...	...	...	...	...	28,947
(4) Former revenue	...	...	...	...	...	5,623
(5) Present revenue	...	...	...	...	...	10,169

Judging from the figures, the sanctioned rates must have been much too low, as they yielded assets which are Rs. 7,643 less than the recorded rental. Even the estimated assets fall below the record by Rs. 1,177, and the jama which you fixed is only 34 per cent. of the recorded rent-roll, and 35 per cent. of the estimated assets. Taking similarly the first four maháls, the figures excite comment.

In the first case the "sanctioned rates" give *more* than the recorded rental, which is practically the same result as the "estimated assets," viz., Rs. 531 to Rs. 450 and a revenue demand of 250 is fixed. In the second case the sanctioned rates give Rs. 496, or 271 *less* than the recorded rental, while the "estimated assets" are 714. The jama is fixed at 180, or 25 per cent. of the estimated assets.

In the third case the recorded rental does not exceed Rs. 339, but the sanctioned rates yield Rs. 479, or 140 more and the revenue is fixed at Rs. 230. The "estimated assets" are 378. In the fourth case the "estimated assets" are as high as Rs. 826, while the sanctioned rates yield 442, the recorded rental is 315, and the jama is fixed at about half the latter. As already noted, the Senior Member is aware that your reasons for accepting one test and rejecting another may be duly recorded in the assessment statements, but where the sanctioned or adopted tests afford very discrepant results, some general explanations of their unreliable character would seem desirable.

6. In the sub-montane tract on the other hand the "sanctioned rates" were presumably found too high, for they yield Rs 27,832 as compared to a recorded rental of Rs. 21,700. The "estimated assets" are only Rs. 20,048, and the jama fixed is Rs. 10,926, or a little over half the recorded rental, Rs. 10,850.

In the hill tract the recorded rental is Rs. 2,732, the sanctioned rates give Rs. 4,799, the estimated assets are Rs. 2,418 and the jama is fixed at Rs. 2,066. You appear therefore in this case to have placed most reliance on the "sanctioned rates."

In the Eastern Dún tract, no figures whatever are given for "sanctioned rates," only returns being given for recorded rentals and estimated assets. These give respectively Rs. 23,238, and Rs. 22,345. The jama is fixed at Rs. 11,474.

In regard to this tract the Board in their office No. 350 dated 12th December, 1884, sanctioned your proposal to assess each village on its own merits. But you were desired, after you had made the assessments, to deduce rent-rates and prepare a note carefully explaining in each case why particular rent-rates are much above or much below the average of the pargana. This note has not been furnished.

7. The Board are of course aware that the settlement report was compiled after you had left the district, but it is understood that Mr. Baker forwarded the manuscript copy to you for such additions or corrections as you might wish to make. The Board do not doubt that you will now be able to furnish the required explanation in regard to the figures which have been quoted, but it is to be regretted that these were not entered in the report itself. I am to invite your attention to the conclusion drawn by Mr. Lane in para. 21 of his letter dated 21st March, 1887, and to request that you will submit such remarks as you may desire to make on the inference drawn by the Commissioner. No doubt in a peculiarly circumstanced district like Dehra Dún, much had to be left to your intimate individual knowledge of the villages under assessment. If, however, Mr. Lane's inference is warranted, ample explanations should have been given of your inability to follow the methods and procedure which you had originally proposed and which had received the formal approval of Government.

8. Turning now to that officer's review of the report, I am to ask for such further report or explanations as you are able to give in regard to the following points.

a.) The rise, if any, in the value of the rents in kind as compared with the reported rise of 69 per cent. in the rents of tenants-at-will (para. 11). On this point



I am to enclose for reference some figures &c., received demi-officially from the present Superintendent. You will observe that Mr. Lane questions the correctness of the view that prices have hardly risen at all in the last 20 years. If, however, prices have remained almost stationary, some explanation should be given of the very large rise in cash rents.

(5.) (Para. 14) Mr. Lane notices that the total rent-roll reaches 1,08,958, but that the revenue demand does not exceed Rs. 46,052, or 42 per cent., and he adds that *prima facie* the district has been under-assessed. In the next para he makes a rough calculation himself, which results in a revenue demand of 66,200. Mr. Lane's calculation, in his para. 14 is 1,08,958; but the revenue (excluding fresh revenue, is fixed at 46,052.

In paras. 5-6 of his subsequent letter of 14th April, Mr. Lane makes a fresh calculation which yields a revenue demand of 57,735, exclusive of forests

I am to request that you will examine the different calculations which lead Mr. Lane to the conclusion that your proposed assessments are inadequate. It is possible that the cases wherein the new jamas do not reach 50 per cent. or so of the rentals, were precisely those cases in which the rise was very heavy and in which you could not venture to take a higher demand without a progressive enhancement, against which the land-holders protested.

9. I am also to request that you will explain the figures given in para. 23, Chapter III. According to this statement, the recorded rents for cash paying lands amount to Rs. 1,01,053 and those for kind paying lands to Rs. 91,323, or a grand total of Rs. 1,92,376, admitting therefore of a total assessment of some 96,000, irrespective of the full rental of the sir area.

For the Board do not overlook, in this connection, the instructions contained in para. 12 of the Government Order of 19th February, 1885, viz: that "in proportion as enhancements are high they should not be sudden" and that "beyond a certain point it is not expedient to insist upon all that the State might by strict rule claim;" nor is it forgotten that the rise will, even on your assessments, reach 45 per cent. But it must also be borne in mind that a system of progressive enhancements was specially recommended to meet cases of sudden and heavy rise in the revenue demand.

It is declared that the land-holders preferred to pay at once the enhanced demand and were averse to any progressive enhancements. No doubt if the option were given to a land-holder of paying an increase of 45 per cent. at once, or an increase of (say) 33 per cent. at once, rising to 60 or 70 per cent. at the end of five or ten years, he might prefer to pay 45 per cent. more at once, and to have no further increase. But it is not clear why, if he has under any circumstances eventually to pay 60 per cent. more, he should prefer to pay (say) the whole increase at once in preference to paying 30 or 40 per cent at once and the balance at the end of five years, i. e., in preference to a considerable reduction of his liability for a term of years. It is stated in para. 22. Chapter V, of the report, that the land-holders looked with the greatest suspicion upon any proposed change or interference with their assessments during the twenty years, and this would seem to indicate that they failed to understand that the full jamas were finally fixed, but that the full demand was not to be taken for a term of years.

It is observed that Mr. Baker states that in the case where the rise is heavy, you satisfied yourself that the land-holders can pay the enhanced jamas at once without hardship. The arguments said to have been advanced by the land-holders, para. 22, of Chapter V, of the report, is not clearly understood. As your assessments do not apparently extend to a full half of the recorded assets, it is not evident why the landlords should have any occasion to alter the rents of their tenants. If progressive enhancements were allowed.

(c) Para. 18 of Commissioner's review—

The methods by which you obtained the rent-rates of 2-2-6 and 1-7-9 for the Eastern and Western parganas respectively ;

(d) And (para. 20 of Commissioner's review) the revenue rate of 0-15-5 and 0-10-1 per cultivated acre should be explained.

You should also reconcile the rates given at pages 85, 91-92 of the report with those at pages 60-68, 84, 116 and with those in page 121 of the Appendix.

10. In regard to the institution of the 346 enhancement suits (para 5, Commissioner's review), I am to invite your attention to the remarks in para. 14 of the Government Order, and to say that, if, as would appear to have been the case, your assessments do not come up to 50 per cent. of the present recorded rentals, you may be able to throw light on these institutions, of which some explanation would seem to be required. They may be filed by land-holders whose recorded rent-rolls you have rejected as inadequate though genuine returns, but if so, the number of such cases would have been given.

11. I am to ask for an early reply, as Government are pressing for the submission of the Settlement report.

I have the honour to be,

SIR,

Your most obedient servant,

C. J. CONNELL,

*Offg. Secretary*

No. <sup>2069</sup>  
I-7, OF 1887.

FROM

H. G. ROSS, Esq.,  
COMMISSIONER, KUMAUN DIVISION,

TO

THE OFFG. SECY. TO THE BOARD OF REVENUE,  
NORTH-WESTERN PROVINCES.

*Dated Naini Tal, the 21st July, 1887.*

SIR,

IN reply to your No. <sup>632</sup>  
I., dated 24th June, 1887, I will take the letter of the  
Commissioner of Meerut Division, para. by para. in its proper place after your para. 8.  
I will here merely remark.

2. As regards the manure question I never contended that Government should not take its share of the increased value of rents due to general improvement by good and steady cultivation, under which head would come ordinary manuring. Government reaps this share from such lands simply from the general rise in the value of land. All I object to is classifying certain land as manured land and ostentatiously saying "because you manure that land you shall pay a higher assessment on it." The principle when emphasized in this manner is wrong and would lead to a wrong impression on the mind of any one reviewing the settlement operations. The land is highly assessed, because it is good land, and has been improved by good cultivation, and not simply because it is manured. In the Dún the bad land is manured equally with the good land; would any man in his senses say that because that bad land is manured, therefore it should be assessed highly?

3. Your paras. 2 and 3. As noted by the Board, there were to be for each village—

- |                      |                          |
|----------------------|--------------------------|
| 1. Recorded rental.  | 3. Rental by crop rates. |
| 2. Corrected rental. | 4. Rental by soil rates  |

These have been given so far as it was possible. In the return "rental by crop rates" has been called "estimated assets," and "rental by soil rates" has been called "rental by sanctioned rates."

4. It was found in practice that only in the Dehra Plateau circle could corrected rentals be worked out with any advantage, and so they were not published for the other circles.

5. Your para. 4. The wording may be altered as follows:—

						Rs.
Recorded rental	...	...	...	...	...	88,185
Corrected rental	...	...	...	...	...	35,773
Rental by soil rates	...	...	...	...	...	35,400
Rental by crop rates	...	...	...	...	...	41,317

Rental by soil rates represent my estimate, because I myself classified the soils, and marked them down village by village.

The revenue on the above figures if assessed at 50 per cent. would be on —

						Rs.
Recorded rental	...	...	...	...	...	19,067
Corrected rental	...	...	...	...	...	17,886
Rental by soil rates	...	...	...	...	...	17,730
Rental by crop rates	...	...	...	...	...	20,658

The revenue actually assessed was Rs. 16,833 only.

6. As stated by me over and over again, I could not bring myself to assess on conjectural rentals such as corrected rentals, soil rates or crop rates, if they showed rental higher than the recorded rental, unless I had clear grounds before me to prove that the recorded rental was too low.

7. In assessing each separate village I did it on its own merits, and did not adhere rigidly to any particular rental. All were taken into consideration and when necessary reasons given in the village statements why they were disregarded. The recorded rental was, however, except in one or two special cases, taken as the basis for calculation.

8. Taking the general question of the Dehra Plateau, the recorded rental was acknowledgedly too high, because it included the rents of houses in Dehra Municipality, and in Dehra Cantonment, and also high rents on tea lands, and I could not assess at half the rental. If the recorded rental was too high, the crop rental was out of the question. I did not put much faith in the corrected rental, as there were not proper data for working it out. I had more faith in the rental worked out from the soils which I had seen with my own eyes, and classified with my own hands. I found as a rule the soil rates fairly correct, from them I had to make deductions for occupancy tenants and *sir* lands, also sometimes for distance from canals, and so on, hence my assessment on soil rental came to Rs. 16,833 instead of Rs. 17,730. I hope it will not be understood from the above that I assessed all villages on my soil rates, far from it. I merely give the above as a general explanation for my assessing at Rs. 16,833, instead of at any of the figures given by taking 50 per cent. of the regular rentals.

9. As regards the four maháls, I will take them in order—

*First.—Village Ajabpur Kalan.*

	Rs.	s.	p.
Recorded rental ...	2,095	0	0
Corrected rental ...	3,545	0	0
Rental at crop rates ...	3,112	0	0
Rental at soil rates ...	3,100	0	0
Giving at 50 per cent. the following revenue on recorded rental ...	1,047	0	0
Corrected rental ...	1,772	0	0
Rental by crop rates ...	1,556	0	0
Rental by soil rates ...	1,550	0	0
The revenue actually assessed being ...	1,200	0	0

In explanation of this, I cannot do better than quote from my remarks in the village statement, which ran as follows :—

"The rental at the rates applied is Rs. 3,100 giving an average of Rs. 4-5-2 per cultivated acre which is decidedly low. \* Dharampur must of course be a little higher, as it has a better command of water, but still there ought not to be so much difference. The present jama is Rs. 675 and the fair jama would be Rs. 1,500. This would give an average of Rs. 2-1-6 an acre on the cultivated area. There are 434 acres *maurusi*, reducing on this 12½ per cent. or Rs. 113 would leave the jama at Rs. 1,387. The above would be the fair jama if the land could be properly irrigated, but it cannot. It is all entered as irrigated, but it is at the tail end of the Canal, and so does not get its fair share of water. One watering it gets all right, but there is a difficulty about subsequent waterings. Taking all these circumstances into consideration it does not do to assess at the full rates, and I think 1,200 is the outside that can be assessed."

The reason why in this village I assessed higher than was warranted by recorded rentals, was that there were a large number of occupancy tenants on the same very low rents they had paid since 1865, and so it was only fair that they should be raised a little.

\* A neighbouring village of similar character.

*Second, Ajabpur Khurd.*

					Rs.	a.	p.
Recorded rental	...	...	...	...	1,205	0	0
Corrected rental	...	...	...	...	2,973	0	0
Rental by crop rates	...	...	...	...	1,818	0	0
Rental by soil rates	...	...	...	...	1,580	0	0
Giving at 50 per cent. a revenue on recorded rental	...	...	...	...	602	0	0
Corrected rental	...	...	...	...	1,486	0	0
Rental by crop rates	...	...	...	...	908	0	0
Rental by soil rates	...	...	...	...	765	0	0
The revenue actually assessed was	...	...	...	...	600	0	0

Again I quote from my remarks in village statement.

"The corrected rental is certainly too high, because the area under cash rent paid by tenants-at-will is very small and is leased out at such very high rents, it runs up the rate too much. I think the regular circle rates apply very well, and give an average rental per acre of Rs. 4-2-0. This is a fair though perhaps high rental, high because the irrigated area does not get its full share of water. The present jama is Rs. 350. The fair jama will be Rs. 600."

There was no reason for assessing higher than recorded rentals, and there was reason for assessing lower than at soil rates, because the village is lower down than Ajabpur Kalan, and so worse off for water.

*Third, Ambuwala.*

					Rs.	a.	p.
Recorded rental	...	...	...	...	636	0	0
Corrected rental	...	...	...	...	815	0	0
Rental by crop rates	...	...	...	...	644	0	0
Rental by soil rates	...	...	...	...	527	0	0
Give a revenue at 50 per cent. under recorded rental	...	...	...	...	318	0	0
Corrected rental	...	...	...	...	407	0	0
Rental by crop rates	...	...	...	...	322	0	0
Rental by soil rates	...	...	...	...	263	0	0
The actual revenue assessed being	...	...	...	...	220	0	0

My remarks are as follows :—

"The corrected rental is valueless as the area under cash was so small, as to be no criterion, it was under two acres and was very highly paying good land. The present jama is Rs. 115 and the fair jama will be Rs. 220, being at a rent-rate of Rs. 3-14-0 per acre, which is just the fair rent of the village".

There was no reason for assessing higher than recorded rental, and the village was a poor one, at the very end of the Canal, and encumbered by tea.

*Fourth, Bagriat Paltan.*

					Rs.	a.	p.
Recorded rental	...	...	...	...	211	0	0
Corrected rental	...	...	...	...	...	...	...
Rental by crop rates	...	...	...	...	81	0	0
Rental by soil rates	...	...	...	...	60	0	0

It was an error not adding corrected rental; the reason was, that all tenants paid alike, and so the recorded rental was the corrected rental.

The reason why only Rs. 50 was assessed was, because the land is in the heart of Dehra, and in the Rs. 211 recorded rental was included the rent of native houses. Taking the land as ordinary village land, about Rs. 30 would have been correct, but facilities for manure made Rs. 50 correct.

10. The reason why in this circle the assessment as a whole is lower than that due by the recorded rental is, as I have already stated, that the recorded rental included rents of houses in Dehra and fictitious rents on tea land. The corrected rental was not of much value, as the cash rents were as a rule for small areas of the best soil.



The crop rental always came out too high, why I cannot state with certainty, except that the patwāris took too high an average of the yield, and that the rates put on by me were really higher than what obtained at the threshing-floor. I do not think the latter is the case, and imagine that proper allowances have not been made for failure owing to droughts, ravages by wild animals, and so on. The soil rates were fairly correct, but I could never abide by them, if they showed higher rates than the recorded rentals, unless I could give any good and sufficient reason for so doing. As a rule, I was guided by the recorded rentals more than by anything else, but when allowance was made for the extra rents entered by the patwāris, and which were not assessable. The assessment more nearly approached the soil rental, this would look, as if I was guided most by the soil rates, this was not the case.

11. Your para. 5. Corrected rental could not be worked out for circles other than the Dehra Plateau, as there were no proper data.

12. The recorded rental of the river tract is exceptionally high, as in this tract many large tea gardens are situated, and the patwāris had a very exalted idea of the profits on such land; there is also a great deal of forest land which added very largely to income in small sales. I, of course, cut out all the large items, but could not deal with the small items as they mixed in with other siwāi items. And one patwāri with a large circle entered fancy rates of fabulous amounts. He actually put down Rs. 10 an acre as the ordinary rent of *str* land. The assessment is only Rs. 10,189, which is a good deal less than the crop and soil rates pointed to, but the crop rates were invariably too high, and it must be borne in mind that the old revenue was Rs. 5,623 only, so that the revenue was actually doubled; it was impossible to do more than this, it would have swamped the zamíndárs.

13. Taking the four maháls separately.

*First. Ambāri.*

				Rs.	a.	p.
Recorded rental	...	...	...	450	0	0
Rental by crop rates	...	..	...	454	0	0
Rental by soil rates	...	.	...	531	0	0

and a revenue of Rs. 250 was fixed. This was the fair assessment even at the above figures, but the chief reason for fixing that sum was that it was one of three villages which the Commissioner at last settlement suggested should be permanently assessed, or else the assessment reduced. The village was not permanently assessed and the assessment was not reduced, so it was evidently the correct thing to carry on the same assessment, viz., Rs. 250

*Second. Addwāla.*

				Rs.	a.	p.
Recorded rental	...	...	...	767	0	0
Rental by crop rates	..	...	...	714	0	0
Rental by soil rates	...	...	...	496	0	0

Revenue fixed Rs. 180.

This was one of Shib Lal, patwāri's, villages, and so the recorded rental is fictitious, the crop rental is as usual too high. The last revenue was Rs. 70 and so Rs. 180 was a good deal more than double, it was impossible to put on more than this, more especially as pigs and deer do great damage.

*Third. Badrāpur-Mehdāspur.*

				Rs.	a.	p.
Recorded rental	...	...	...	389	0	0
Rental by crop rates	...	...	...	378	0	0
Rental by soil rates	...	...	...	479	0	0

In this case the recorded rental is absurdly low, as this is one of the very few, in fact, so far as I remember, one of the only villages in which land was thrown out of cultivation prior to settlement. The land is good and was formerly cultivated and irrigated; in my assessment I assessed the land that had a few years previously

been cultivated and irrigated, as there is no reason why it should not have been kept on.

*Fourth. Betwala-Mandi-Gangdhawa.*

					Rs.	a.	p.
Recorded rental	...	...	...	...	315	0	0
Rental by crop rates	...	...	...	...	826	0	0
Rental by soil rates	...	...	...	...	442	0	0

Revenue assessed, Rs. 150.

In this case I could not place implicit reliance on the patwári, as he was the private servant of the owner. I knew the land well, and felt sure it yielded at least what my crop rates shewed, but there were considerable expenses attached to making water cuts, and there were many Native Christian occupancy tenants, so I considered Rs. 150 quite high enough: it is a great deal more than double.

14. The above remarks on the selected maháls of the Dehra Plateau and river tract circles, give a good general idea of the manner the different rates have been disregarded and why.

I will not here give any more reasons for departing from sanctioned rates, &c., as I shall take up the whole subject later on.

15. In the sub-montane tract I found the soil rates too high, the irrigated area is only one-sixth of the whole, in fact barely that. The rest is dry and stony, yielding absolutely nothing in dry seasons and sufficient allowance had not been made for this. I considered the patwáris' returns as shewing the fair but light rental and so was guided by them.

16. As regards the hill tract too, I was guided by the patwáris' papers almost entirely, but they had never taken grazing into consideration, and as there were immense tracts of this, I had to assess them. I did not assess any of the cultivated land higher than was warranted by the recorded rental, but I added for grazing and thus brought up the revenue.

17. It was most culpable remissness on my part not drawing up clear statements shewing the causes for departing from the different rates in the Western Dún, and not preparing a note explaining the reasons why certain villages in the Eastern Dún were assessed much below or above the general pargana rates.

18. The causes which led to this omission were that I had been in constant demi-official communication with the Board and Government about the settlement. There had been three separate conferences, at which the whole matter had been talked over, and I had on many occasions discussed the different questions, both with the Chief Secretary and also with the Members of the Board, and had explained everything: It was, therefore, impressed in my head that everything was understood and approved of, and I had merely to carry out the work. It never struck me that to make matters clear to Government, everything should have been explained over again in the report. I regret the omission exceedingly, but fear it cannot now be rectified. I can now but give the general reasons which guided me.

19. The assessment I propose is I hope a light one, I trust that it is not more than 45 per cent. on the rentals. I have in all demi-official letters, and in conversation always pointed out, that I hoped to give out a light assessment, and the reasons for it I here repeat.

(a) The data upon which to assess the revenue were more or less conjectural as it always must be until the patwáris' papers have reached the pitch of excellence which I think there is no doubt they will reach in a few years, under the careful management of the Director of Land Records and Agriculture.

I have always thought it a most dangerous policy to assess up to the full revenue as shown by these conjectural figures.

It is needless for me to remind the Board of the many cases in which assessments, based on such calculations, have proved the curse of the country. In nearly all these cases the work had been done by some of our most intelligent, hard working, and conscientious officers. The greatest pains had been taken to elaborate what seemed a perfect scheme of check and counter-check.

There could be no doubt about the correctness of the assessments, and, after careful scrutiny by the Board and by Government, sanction was given. But only a few years of the working of them shewed that if continued the people would be impoverished, and the districts ruined. Revision after revision had to be made before the proper level was reached. This was all due to the conjectural nature of the material, but the harm that was done was incalculable, thousands of people were ruined, the tenants cursed their landlords, and landlords cursed the Government, any change would for them have been better than the merciless Government, that year after year demanded what they could not give, and enforced it. I have always had this before my eyes, and felt that with such material in hand it is very much better to err certainly on the side of lightness than to run any risk of assessing too heavily.

(b) Although the assessment is, I hope, light, yet the rise is great, very great. I imagine such a rise has seldom taken place in any revision of settlement. In calculating the rise the amount assessed on forests must be added, because, although forests were not separately assessed at last settlement, yet they were taken into consideration in fixing the revenue. The rise was from Rs. 31,693 to Rs. 51,488, or a rise of 62 per cent. It was impossible to raise more than this. It would have depressed the whole country, and I do not imagine Government would wish for a higher rise.

(c) The period of the expiring settlement had been unusually prosperous; not only is there no prospect of such prosperity being kept up, but on the contrary, there must be a fall down, and its necessary re-actions, and I had to allow for this.

During the last settlement many large Tea Companies were started off, enormous sums of money were invested in these plantations, I cannot say how much, but many many lakhs. The gardens were kept at full working power, and a good income was reaped. All this money being spent in the Dún enriched the people very much and the large number of laborers employed was an ever recurring source of profit. All this has gone; the prospects of tea are now so bad that it is quite certain no new plantations will be started off, so the people will not be enriched by any further outlay of money during this settlement, in the manner they were enriched during last.

Day by day plantations are being closed and the number of laborers reduced, and this source of income is slowly but surely disappearing.

(d) At last settlement there were in the hands of the zamíndárs vast areas of village forests that had never been cut, at the same time, the value of wood rose very much, and the landlords were able to sell their forests for large sums of money. I know of sales up to Rs. 7,00,000, and there must have been many more that I could not trace. The trees are now all cut, and no such harvest can be reaped in this settlement. An income there will be from forests, and a good income, but instead of having trees a hundred years old and upwards, the trees will be fifteen, twenty, or thirty years only; it can be readily understood what a difference this will make.

(e) During the currency of last settlement the Chakráta Cantonment was built and the Saháranpur and Chakráta road made at a cost of upwards of sixty lakhs of rupees, all the raw material was drawn from the Dún; there is no prospect of any such large expenditure in future.

It is self-evident that with all this money flying about, some of which every one from high to low picked up, a new style of living was induced; this could be easily

seen from the superior style of houses people commenced to build, the finer clothes they wore, and so on. This supply of money has now ceased, the district will continue to prosper without doubt, but the lavish influx of money has ceased; this must tell on the people, they must reduce their expenditure, and alter their mode of living. And it would not only have been cruel, but also most mistaken policy, to add to their difficulties by a heavy assessment.

20. The special reasons which induced me to, in the cases of the Western Dún, depart from the regular rates in different villages, and in the Eastern Dún depart from the average pargana rates in certain villages, were as follows. —

(A) One hundred and ten villages had been reported for permanent assessment. The revenue assessed on them had been increased, and the zamindárs signed their agreements in the belief that they were permanently settled. The permanent settlement was not sanctioned, but the orders refusing to sanction it were not published for ten or twelve years after the assessment. The people felt they had a grievance. The assessment was not one whit too high for a temporary assessment, and the people were well able to pay it, still they felt that they had to a certain extent been taken in, and so I felt bound, as noted in demi-official letter, to show them some consideration.

(B) Some villages were encumbered with large areas of tea on them, and so although the land might be first class irrigable soil, yet I could not assess rates on it higher than ordinary wheat lands, because I knew a higher income was not being reaped from them.

(C) Some villages were much more exposed to the ravages of wild animals than others; I had to make allowances for this. I had, times without number, seen with my own eyes the damage done by wild beasts, and so knew what the poor people suffered. In certain villages pigs and deer were a never-ceasing source of damage to crops. In others, wild elephants came down, sometimes destroying everything.

On one occasion I remember near Ranipokhri seeing some beautiful fields of wheat about the middle of March, the ear was fully formed and there was every prospect of a bumper harvest. Five or six days after I returned the same way, and found the village a perfect waste; a herd of wild elephants had taken it into their heads to live in the wheat fields, what they did not eat they trampled down; out of the four or five acres, there was not a bushel of wheat to be reaped.

I have seen the same thing over and over again in rice lands in the rains; just as the grain commences to ripen, down come the elephants, and in the soft wet mud of the paddy fields trample under foot four times more than they eat.

(D). Some villages at the tail ends of canals, although the land is entered as irrigated, can seldom be fully watered.

(E). Some villages, this applies chiefly to the Eastern Dún, are situated in very unhealthy localities, and it so happens every now and then, that not a man or woman is left with strength to reap the rice. The worst of it is that this usually happens when the crops are abnormally fine. I remember in 1873, and again 1878. I think, the crops in the villages at Dudhli and thereabouts were simply perfect, but all the people were down with fever, and so the deer and pigs alone benefited by them.

21. Apart from these reasons which I can define, there were reasons which I cannot define. I had been for eleven years in the district; it is a small one, but sixty miles long and fourteen broad. Every one of these eleven years I had been in the habit of wandering about in the Dún from October to May. It can be readily understood that I had seen every village in the district over and over again under every sort of condition. I knew the people and the people knew me. I always did my best to discourage litigation, because, quite apart from the expenses it entails, it demoralizes the people and causes bitter feelings and feuds; for this reason I was always ready to



give friendly advice. Did the tenants think they were being bullied by their landlord, or did the landlord think his tenants obstinate and refractory, they would appeal to me, and ask me to settle the questions; when I passed through the village I would do so. I would walk through the land with all the parties concerned, and a few words of advice settled the matter without any litigation and the parties remained friends afterwards. In this way, and also in settling the boundary disputes that arose, I was always seeing the villages. When not engaged in actual work, I would be passing through them when fishing or shooting, and thus a kind of knowledge, or it may be merely a fancied knowledge, grew up in me, and I have no doubt let this influence me a good deal, if it did, I am quite certain that it never influenced me on the side of raising the assessment above recorded rental, unless I felt quite certain about what I was doing.

22. Your para. 8, Commissioner's para. 11.

(a). There has been very little rise in the quantity of kind taken, it seldom exceeds one-third; the system of *batái* was explained in the rent-rate report. Formerly in the newly broken up soil it used to be one-fourth, and even now when land has to be broken up, one-fourth is taken for the first few years. As a great deal of land was new at time of last settlement, the increase in the quantity taken may be safely put at  $\frac{1}{10}$ , taking  $\frac{3}{10}$  as former quantity, and  $\frac{4}{10}$  as present.

23. As regards the increase in prices, it is not a matter of conjecture. The only market in the Dún is at Dohra. A regular price-current is kept up there, and published weekly. From this I compiled the average price of each kind of grain for each year from 1865 to 1883, this table is given at appendix E. of the rent-rate report. For the purpose of comparison, I divided this into periods of five years each. The Commissioner apparently objects to this; if it is more useful to compare year by year it can easily be done. Take the two grains selected by the Commissioner, wheat and rice, take the years 1865 and 1883, and see what the result will be. It is needless to notice *Bánmati*, as only about half a dozen acres of it are grown in the whole district, but taking the other kinds we have—

Rice.						1865.	1883.
						S. c.	S. c.
Ramjawam	...	...	...	...	...	21 12	22 5
Anjua	...	...	...	...	...	22 5	24 0
Gyassu	...	...	...	...	...	26 5	26 5
Average						23 7	24 3

  

Wheat.						1865.	1883.
						S. c.	S. c.
White	...	...	...	...	...	17 11	18 5
Red	...	...	...	...	...	18 12	19 12
Average						18 3	19 0

In the face of these figures it is needless for any one to argue that there has been a large rise in prices. These are facts, hard and dry facts, and of much more value than conjectures based upon what may be the case in other districts or, what ought to have been the case in the Dún according to the fancy of this person or that.

24. I have looked over the figures accompanying Mr. Macpherson's demi-official letters. I do not imagine that they can be so reliable as the figures given in appendix E. of Rent-rate Report, but even taken as they are, they do not support the idea that



prices have risen considerably. In my opinion it is useless taking one year only, it is also useless including famine years. There has never been a famine in the Dún, and so the price of home grown rice is not much affected by famine. Wheat, which is largely imported, is affected. Take the five years, 1865, 1866, 1867, 1871 and 1872, and the five years 1873, 1874, 1875, 1876 and 1877, and the average is—

					Wheat.		Rice.	
					S.	c.	S.	c.
First five years	...	...	...	...	18	14	23	13
Second five years ..	...	...	...	...	18	9	24	0

Mr. Macpherson's figures do not give any other five consecutive figures. A few years only are picked here and there, but take the average of the two last years given, 1885-86. Again, excluding *Bánsmati*, taking the other kinds of rice, and red and white wheat we have—

					Wheat.		Rice.	
					S.	c.	S.	c.
1885	...	...	...	...	22	8	25	6
1886	...	...	...	...	19	0	22	15
Average					20	12	24	2

As compared with 18, and 23 15 of 1865. There is no considerable rise there.

25. For the rise in rents we must look for reasons quite apart from any rise in prices.

The reasons are as follows :—

(A) General increased prosperity of the district, induced by the large influx of money for tea-gardens, by sale of forests for large public works.

(B) Increase in the population, causing a certain amount of competition for land.

(C) Increase in the cultivation of sugarcane.

(D) Improvement in the healthiness of the district. At last settlement large portions of the Western Dún, and the whole of the Eastern Dún were fever stricken and malarious. Now the whole of the Western Dún is healthy, and some parts of the Eastern.

(E) Slight improvement in means of communication.

The above are I think the true causes for rise in rents.

26. *Commissioner's para. 12.*—The statement at page 91 shows distinctly the different heads under which revenue had been assessed. Fee simple grants, and revenue-free estates are clear and separate in columns of their own.

27. *Para. 13.*—The Commissioner is quite correct. 47·66 and 67·29 give the correct increase under cultivation and irrigation; the figures in report, 7·9 and 4·3, are misleading. As perhaps it may be argued that these great rises warranted an equally great rise in the new revenue, quite irrespective of other reasons for raising it, I may draw attention to the fact noted in the Rent-rate Report that these rises occur chiefly in the fee-simple and grant lands.

28. *Commissioner's para. 14.*—I am afraid I can but acknowledge with regret that the Commissioner is right and the grounds given by me are vague. Still they are not quite so vague as quoted by him. At page 127 of the Rent-rate Report, reasons were given showing why I considered the assessment adequate for Government and fair for the people.

29. The total rent-roll Rs. 1,08,958 noticed by Mr. Lane includes the siwái items, but he has compared with it 46,052 only, i.e., the sum assessed on the cultivated area only. As he includes the siwái items as the rental, he should of course include the assessment on siwái item, i.e., the Rs. 5,436, which makes a total of Rs. 51,488, giving a percentage of 47·25, which cannot be considered under-assessment.

30. *Commissioner's para. 15.*—I do not know exactly how Mr. Lane has worked out the two percentages of 45 and 55 as representing cash and kind payments, but I presume he has taken the figures at page 76 in the statement under para. 25, but this includes all the land in the district, revenue-free, fee-simple grants and so on.

He has also apparently taken his rates from the same return. To make this calculation of Mr. Lane's of any value it would have to be shown that the khalsa lands, and revenue-free lands are of the same quality; as a matter of fact they are not; the revenue-free lands are as a rule the best in the district, and are composed largely of the best villages in the Dehra Plateau. Under these circumstances the conjectural calculations made by Mr. Lane are not of much value, and it is impossible to give any answer to his imaginary figures.

31. The other calculation made by Mr. Lane is the average of patwáris' papers for the last ten years, this amounts to Rs. 1,15,929, giving at 50 per cent. a revenue of Rs. 57,965, the actual revenue given out was Rs. 51,488. The patwáris' figures include all siwái items, so the assessment on forests must be included on the revenue side. There is a difference of Rs. 6,477 due as already explained to the patwáris, including rent of houses, high rent on tea lands, and sales of wood in their income. When I say sale of wood, I do not mean the large sales of forests; these I could detect and cut out, but petty sales of firewood, stray *ballis*, and so on, were all mixed up with other items and could not be cut out.

32. *Your para. 9.*—Why the landlords preferred to pay an increase at once instead of a progressive rate it is difficult to say; I mean it is difficult to give any good reason for it. Why they did object was simply the innate dread of any kind of change or interference during the term of settlement. They would sooner pay extra for a few years, to having any change made in the middle, they could not believe that such change could or would be made without some interference. It was all most carefully explained to them, but they adhered to their determination. Of course it was foolish of them and the arguments in support of the foolish idea, such as that it would make trouble between them and their tenants, whereas there would have been no real necessity to raise rents, were foolish too, but that does not alter the fact. Many of us have foolish fancies which we obstinately adhere to, and the fancies being foolish, the arguments in support of them must be foolish too.

33. *Commissioner's para. 18.*—The figures Rs. 2-2-6 and Rs. 1-7-9 were obtained by dividing the aggregate rental of each village as shown by the soil rates by the total cultivated area.

34. *Commissioner's para 20.*—The figures Rs. 0-15-5, and Rs. 0-10-5\* were obtained by dividing the amount actually assessed on each village by the area assessed.

35. The rates given at pages 85, 91, 92 are all for different assessments and so cannot be reconciled.

*The rates at page 85*

					Rs. a. p.
Dehra Plateau	...	...	...	...	2 1 5
River Tract	...	...	...	...	1 5 7
Sub-montane Tract including forest	...	...	...	...	0 15 7
Whole Western Dún excluding forest	...	...	...	...	1 3 8
Ditto including ditto	...	...	...	...	1 5 0

were calculated on the proposed assessment, dividing the assessment by the cultivated area.

*The rates at page 91.*

					Rs. a. p.
Dehra Plateau	...	...	...	...	1 14 4†
River Tract	...	...	...	...	1 8 10
Sub-montane Tract	...	...	...	...	0 11 0
Hill Tract ...	...	...	...	...	0 14 0
Western Dún	...	...	...	...	1 2 1
Eastern Dún	...	...	...	...	0 18 1
Whole district	...	...	...	...	1 0 8

were obtained by dividing the amount actually assessed, inclusive of forest-revenue, by the cultivated area.

\* 0-10-1 was misprint.

† 1-14-2 was misprint.

The rates at page 92.

					Rs. s. p.
Western Dún	...	...	...	...	0 15 5
Eastern Dún	...	...	...	...	0 10 5
Whole district	...	...	...	...	0 14 1

were obtained by dividing the amount actually assessed, exclusive of the forest revenue, by the cultivated, plus new fallow area.

The rates.

					Rs. s. p.	
Dohra Plateau	...	...	...	1 13 5	a <sup>t</sup> page	61
River Tract	...	...	...	1 1 5	" "	69
Sub-montane Tract	...	...	...	0 7 11	" "	85
Hill Tract	...	...	...	0 7 0	" "	117
Western Dún	...	...	...	0 15 5		
Eastern Dún	...	...	...	0 10 5		
Western Dún	...	...	...	0 15 5		
Eastern Dún	...	...	...	0 10 5	" "	123

were obtained by dividing the revenue, exclusive of the amount assessed on forests, by the cultivated, plus new fallow area.

35. *Your para. 10.*—I have looked over 340 out of the 346 enhancement cases referred to, and have drawn up a statement about them. I could not obtain the remainder of the cases, as they were on appeal. From the Statement it will be seen.

*Pargana Western Dún.*

Number.	Name of village.	Recorded rental.	Former revenue.	Revenue assessed.	Number of cases instituted.	Number of cases rejected, dismissed, or compromised.	Number of cases allowed.	RENT RAISED		Increase.
								From	To	
		Rs.	Rs.	Rs.				Rs.	Rs.	Rs.
1	Kedarpur	343	160	250	37	...	37	176	270	94
2	Mujra	2,554	575	1,200	27	8	19	72	119	47
3	Ajabpur Kalan	2,095	675	1,200	23	2	20	273	408	135
4	Rangharwála	1,069	330	550	9	3	6	16	20	4
5	Sheola Khurd	563	127	240	1	1	...	...	...	...
6	Khara-Gopiwála Dhani Ram	269	38	50	8	8	...	...	...	...
7	Garhi Hathi Barkla	2,001	680	1,000	6	6	...	...	...	...
8	Bahmanwála	439	180	260	6	6	...	...	...	...
9	Batwála Mandi Gangbbew.	315	55	150	1	1	...	...	...	...
10	Kaunli Gohar	1,942	425	650	2	1	1	5	6	1
11	Jakhan Asmat	205	92	80	4	1	3	24	31	7
12	Dharampur	2,321	475	950	4	4	...	...	...	...
13	Chokhuwála	1,688	380	500	12	1	11	51	70	19
14	Sheola Kalan Debi	759	203	420	16	...	16	213	454	241
15	Haripur Jodh	1,431	410	650	2	1	1	23	29	6
16	Kirsali	22	11	11	16	16	...	...	...	...
17	Annfield Grant	8,155	579	579	30	30	...	...	...	...
Total of Western Dún		25,571	5,395	8,740	204	90	114	853	1,407	554

*Eastern Dún.*

No.	Name of village.	Recorded rental.	Former Revenue.	Revenue assessed.	Number of cases instituted.	Number of cases rejected, dismissed, or compromised.	Number of cases allowed.	RENT-RAISED		Increase
								From	To	
		Rs.	Rs.	Rs.				Rs.	Rs.	Rs.
	Western Dún brought forward,	25,571	5,395	8,740	204	90	114	853	1,407	554
1	Raipur Meher ...	726	160	420	8	..	8	61	92	31
2	Sarandharwála ...	61	20	30	19	16	3	2	4	2
3	Pustari ...	30	4	8	2	2	..	..	..	..
4	Marotha ...	128	32	50	16	16	..	..	..	..
5	Mohkampur Kalan ...	86	22	40	8	..	8	30	53	23
6	Badripur ...	1,404	275	700	19	1	18	93	141	48
7	Renwála ...	25	10	15	5	5	..	..	..	..
8	Serkhi ...	61	12	15	9	9	..	..	..	..
9	Gadul-Jamna ...	209	145	200	5	3	2	12	14	2
10	Shahnagar-Gomani (Gorakhpur)	199	40	80	5	5	..	..	..	..
	Kandugal (Chauki-Siron, Ram dayal).	97	20	20	1	..	1	6	6	..
11	Bajbat ...	135	50	80	6	6	..	..	..	..
12	Thewa ...	101	40	50	10	2	8	58	70	12
13	Bhogpur ...	508	220	375	15	1	14	22	29	7
14	Khairi Man Singhwála ...	101	30	50	8	8	..	..	..	..
	Total of Eastern Dún ...	3,871	1,080	2,133	136	74	62	254	407	125
	GRAND TOTAL ...	28,442	6,475	10,873	340	164	176	1,137	1,816	679

that the 340 cases have been instituted in 32 villages, that 164 were compromised, rejected, or allowed to go in default, and that 176 were decided on their merits. In these 176 cases the rents have been raised from Rs. 1,137 to Rs. 1,816, or an increase of Rs. 679; as this increase is upon a total rental of Rs. 13,678, it is a mere nothing.

36. It will be seen that out of 32 villages, in eight only was the revenue assessed higher than 50 per cent. of the recorded rental, and so the institution of these cases in no way detracts from the correctness of my assertion, that the landlords were able to pay the newly assessed revenue from the existing rents. There were of course a few exceptions to this as to all rules.

37. I have by me the papers of the Western Dún only, and in this pargana the four villages in which enhancement was asked for, and in which the revenue assessed was more than 50 per cent. of the recorded rental, are Kedarpur, Ajabpur Kalan, Bahmanwala and Sheola Kalan. In the first three, I intended the rents to be raised and noted it in my remarks on the villages, there were a large number of occupancy tenants paying next to nothing, and it was only fair that they should pay something, approaching similar tenants in similar lands. In Sheola Kalan there was really no necessity for any rise. It is true that the recorded rental for 1883-84 shewed only Rs. 759, but the average of the previous ten years shewed a rental Rs. 1,048. There was no reduction in area or value of crops, and so it was evident that there was either some mistake or something very exceptional about the rental shewn for 1883-84, and I naturally disregarded it, and took the average of the ten years to assess on.

Annfield grant has nothing to do with the settlement, as the period for which the grant rules run will not expire until after the period of this settlement expires.

38. About the villages in the Eastern Dún I do not like to express any certain opinion without the papers, but I am quite sure of one thing, and that is, that I never assessed above the actual capabilities of the village. In Raipur, Gadul, and Bhogpur, there were, so far as I remember, large forest areas. The Gadul forest is exceptionally large, the Raipur forests not quite so large, but very fine, and close to Dehra. In Bhogpur, besides the forests, there was a great deal of sugarcane not allowed for in recorded rental.

But as the rise of rental allowed was only Rs. 125 on a total rental of Rs 3,192, I do not think any lengthy explanations will be considered necessary.

39. I do not consider the assessment too low. Taking each circle, the new assessment is, as compared with the old, as follows :—

					Former jama.	Present jama.	Increase.	Percentage of increase.
					Rs.	Rs.	Rs.	
Dehra Plateau	..	..	...	...	10 153	16,833	6,680	65.8
River Tract	...	...	...	...	5 595	10,180	4,584	82.1
Sub-montane Tract	..	...	...	...	6,788	10,926	4,138	61.0
Hill Tract	...	...	...	...	1,623	2,066	443	27.3
Eastern Dún	...	...	...	...	7,080	11,474	4,394	62.1
Whole District					31,239	51,488	20,249	64.8

The smallest rise is in the three last, but that is simply because they are the least fitted for it. I would strongly deprecate any attempt to increase in them. Let any one who considers the assessment in them too light go through the sub-montane tract in December, and again in April. In the former month he will see the large areas ploughed up, and sown with wheat and barley, and in the latter month he will see what is reaped. I can safely assure him that once in every four or five years he will find that the weight of grain sown is not reaped; he will always find a good rain crop of some sort in September and October. Let him go through the hill villages and see the little patches of land here and little patches there, let him watch the trouble that is taken with them, and the great distance from which manure is carried to them, without which nothing would be yielded. Let him go through the Eastern Dún in September and October, and make a note of how many people there are in each village free of fever and ague, let him see what fields have escaped damage from wild animals, after he has seen all this with his own eyes, then let him say whether he thinks the circles have been under-assessed.

40. The river circle is nearly doubled and so it is impossible to add anything to the assessment there. A rise of 65 per cent. in the Dehra Plateau is I should think sufficient.

41. I have already in the report remarked on the conditions of the tenants. Up to the present time tenants have been at a premium, and even for the period of the present settlement there will always be land to spare.

42. I should have thought more of the occupancy tenants would have filed suits for commutation, as it certainly would have been to their advantage to have done so. I suppose the habit of any change has prevented them.

I have the honour to be,

SIR,

Your most obedient servant,

H. G. ROSS,

Commissioner, Kumaun Division.



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