

obtained by means of a budki. The same principle may be adopted in the case of land which is found to derive benefit from its proximity to a tank. This should form part of the regular process of classification, in order that it may be tested by the Classing Assistants in the same manner as other classification returns.

E. JAMES,

for Chief Secretary to Government.

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ACCOMPANIMENT C.

No. 8989.

REVENUE DEPARTMENT.

Bombay Castle, 7th December 1883.

Read again the following correspondence :—

Letter from the Government of India, Revenue and Agricultural Department, No. 539-R, dated 15th May 1883, and enclosures.

The Government of India have recently been in communication with the Secretary of State regarding the principles on which future revisions of land revenue assessments should be made in Northern India, and the Secretary of State has suggested, in giving his assent to the general principles which the Viceroy in Council advocated, that the Government of Bombay should be addressed with a view to ascertaining whether similar principles *mutatis mutandis* might not be applied in the rayatwari districts of Southern India. I am accordingly instructed to forward copy of a letter recently addressed to the Government of the North-Western Provinces in which these principles are formulated. There is much in that letter which is wholly inapplicable to the state of things in Bombay, but on the other hand one at least of the leading principles therein inculcated has for years past been an accepted feature of the Bombay system; in other respects the Government of India thinks that the explanation of the principles which underlie the relations of the revenue payers to the State will be found not to be fundamentally at variance with the Bombay system. I am to enquire if, in the opinion of His Excellency the Governor in Council, the more extended application of them to the Bombay revenue system is considered practicable or expedient. The objects which the Government of India has in view are to avoid as far as possible the harassment and expense inseparable from re-survey and re-classification of soil, at every recurring re-settlement, to give the revenue payer a means of estimating beforehand with tolerable accuracy what his enhanced revenue should be, and with this object limiting enhancements to the

three grounds of rise in prices, additional cultivation, and improvements made at Government expense. It is not supposed that the detailed method of applying these principles, which is suggested in paragraphs 16 to 30 of the letter to the North-Western Provinces Government, will be found applicable to Bombay, but a consideration of these paragraphs may suggest other methods more applicable to that province, and will at all events render portions of this letter more easily intelligible.

2. There has been much in the correspondence which of late years has passed between the Government of Bombay, Her Majesty's Secretary of State and the Government of India, which has led the Government of India to think that the Bombay Government will, on some of the questions which come under discussion in the letter to the North-Western Provinces, hold similar views to those of the Government of India. His Excellency in Council is constrained to admit that proposals made by Sir Phillip Wodehouse, of which the main object was to remove the annoyance of the re-measurement and re-classification of land, received some check in consequence of the objections raised by the Government of India itself to an important part of his recommendations. But since the date of the correspondence on the subject, which ended with letter No. 7046, dated 15th December 1875, from the Bombay Government, so much light has been thrown upon the circumstances of the Bombay assessments by the full and clear reports of Colonel Anderson, Mr. Stewart, and other officers engaged in the settlement of the land revenue in the Presidency, that the Government of India is able to revert to the proposals of 1874 with some confidence that the principles therein contained will be found in many respects to agree with those now put forward by the Government of India. On the main point indeed, as has been already implied, the Bombay scheme of 1874 and that included in the present letter to the North-Western Provinces agree entirely, *viz.*, in the desire to do away with the troubles, difficulties and expense of re-measuring and re-classifying land.

Sir P. Wodehouse appears to have desired to concede to the proprietors of land the whole of the assets realized from that part of the cultivated area of each survey number which at the time of assessment had not been recorded as under cultivation. This at least seems to have been the proposal for districts assessed after 1848. The Government of India would now ask whether the Government of Bombay would be inclined to renew this suggestion with such modifications as may now seem desirable.

3. A good deal of correspondence has arisen in regard to the burthen of enhancement imposed at the time of re-settlement in some of the Bombay districts. The Government of India does not, in referring to it, now wish to enter into any discussion on this part of the subject, but desires merely to ask whether in the case of those districts in which it is impossible to resign the enhanced revenue due to the extensive cultivation of land (known it is believed as *pôt-kharab*) which was not included in settlements before 1848 in the assessable area, it would not in the opinion of the

Bombay Government be desirable to make the enhancement progressive in all cases in which the increment of revenue bears a high proportion to the former assessment.

4. The most important question connected with the proposals of the enclosed letter is that of eliminating the process of re-valuing the land. The Government of India would ask, first, whether it may be understood that in those districts, if any in which the increment due to the cultivation of *pôt-kharab* can be resigned, no new valuation of the soil will be necessary, and that the existing revenues can be accepted as the initial revenues; and secondly, whether any date can be selected in regard to which it must be accepted that all assessments made previous to it were of such a nature as to require a new valuation in their case but not in the case of districts assessed after that date? The anxiety of the Government of India to avoid the re-classification of soils under all circumstances where it is possible to do so will not escape the attention of the Government of Bombay, and its views on this question will, it is hoped, receive earnest consideration at its hands. The Viceroy in Council trusts, indeed, that some definite programme may be found possible under which the revenues of a certain number of districts may at once be accepted as initial revenues which can in future only be enhanced on certain well-defined grounds such as those given in paragraph 13 of the enclosed letter.

5. Finally, the Government of India wishes to make some allusion to the position of those tracts of which the produce is so precarious as to prevent the offer of a fixed and uniform assessment from possessing the advantages which in normal tracts it possesses. In connection with this matter it invites attention to the

Resolution No 58-R.,\* dated 12th October 1882, on suspensions and remissions in Northern India. It might perhaps be found desirable to adopt a system of collecting revenue in such tracts which may include an acknowledged and definite system of suspensions and remissions. The great object in laying down rules, however elastic they may be, for suspensions and remissions, is to establish the principle as a definite and integral portion of the Revenue Code, which will not be dependent on the varying views of individual revenue officers or even of successive Governments. It is understood that in practice suspensions and remissions are now freely resorted to, especially since 1877, but it seems desirable that an element, on which in certain tracts the security of the Bombay revenue system depends so largely, should, so far as the conditions permit, be reduced to a system, and take an acknowledged and prominent place in the rules by which the revenue officers of the province are guided.

6. The Government of India, without asking at the present moment for anything like a detailed reply as to the method by which the principles above referred to can be applied to Bombay, would be glad to receive an early expression of the opinion of the Bombay Government as to their general applicability in whole or in part to the revenue system of the Presidency.

*Letter from the Government of Bombay, Revenue Department, to the Government of India, No. 6340, dated 27th August 1883, and accompaniment.*

I am instructed to reply to your letter No. 539-R. of the 15th May.

2. I am to say that His Excellency the Governor in Council is in entire accord with the Government of India on the general principles enunciated in your letter and its enclosures; he considers that those principles are generally applicable to the revenue system in this Presidency, and he has directed me in this letter to explain how and with what modifications of existing arrangements they may be adopted.

3. Before addressing the Government of India on this important subject, His Excellency in Council desired to avail himself of the knowledge and experience of the Commissioner of Survey. Mr. Stewart has furnished an able review of the present position of settlement operations in Bombay with suggestions for a modification of plan to meet the views of the Government of India. A copy of his letter is enclosed and I am to say that His Excellency the Governor in Council concurs in almost every point in the opinions and proposals which it contains.

4. The object of the Government of India is to reduce and abridge as far as is practicable the annoyance, expense and uncertainty inseparable from the re-survey and re-classification of soil, and to enable the revenue payer to forecast with tolerable accuracy what a future enhancement of revenue will be by clearly defining and limiting the grounds on which such enhancement will be based.

5. There is, as you remark in your letter, a great difference in the method of revenue settlement pursued in the North-Western Provinces and this Presidency respectively. In the former a revenue settlement is made on mixed considerations of what the landholder's assets are and what they might be, and the object is to assess for a fixed term a lump revenue payment on the estate or village. In Bombay the work of the Survey Department proper is to prepare a complete record of the correct areas of fields, and the relative value of each as measured by the return obtained from its cultivation. This survey record does not in itself settle the Government land revenue due on the field, but supplies a scale for adjusting it equitably according to the quality and advantages of the land. The object of our measurement and classification of soils is thus distinct from the assessment and variation of revenue rates, and is attained when the survey record is accurate and complete enough to be finally accepted as guaranteeing the relative fairness of any rates which it is decided to impose. At the same time, as the relative value of every field has to be distinctly estimated, it is clear that the operation must be as scientific as possible and the necessity of revising the rough and uneven work of the early years of the survey is explained.

6. Mr. Stewart has given (paragraphs 16 to 21) an estimate of the field operations still necessary before the survey record can be accepted as complete according to these views. When these operations are finished the record will remain as an

authoritative and sufficient standard of relative values by which assessment may be adjusted to each field through calculations made in the Collector's office. The work remaining to be done is not much ; but if the correction of the survey record in each taluka or group is, as at present, deferred until the current settlement expires, it will be protracted into the next century, while the existing highly skilled establishments will be dissipated for want of full-time employment. Mr. Stewart, therefore, proposes that the completion of the survey record should be carried out at once with the full strength of present establishments, and expects that in this case all field operations in the Presidency may be completed within a period of eight years. Current settlements will not, of course, be altered until their term expires, and it will be necessary to explain carefully to the landholders under unexpired guarantees what the object of the operations is. I am to say that His Excellency in Council entirely concurs in this proposal and believes that it will commend itself to His Excellency the Viceroy in Council as in complete concordance with the policy approved by the Government of India.

7. I am next to advert to the question asked by the Government of India, whether the Government of Bombay is now inclined to renew, with such modifications as may seem desirable, the concession proposed by the Government of Sir P. Wodehouse in 1874, that land which, though arable, was included in a survey number as unarable and unassessed at the original settlement, should at the revision settlement be again left unassessed for the benefit of the occupant. I am to say that His Excellency in Council considers that this concession, if granted absolutely as proposed in 1874, would have resulted in unnecessary loss of revenue, regard being had to the quality of the survey record as then unrevised in some of the districts first surveyed. But the position is now different, and this Government is prepared to sanction the concession as a general principle in talukas and groups the soils of which were classified subsequent to the year A. D. 1854. This subject is discussed in paragraphs 13-15 of Mr. Stewart's letter. As Mr. Stewart observes, this decision of Government on the future treatment of *pôt-kharab* removes the necessity for the progressive increments of revenue suggested in the 3rd paragraph of your letter.

8. Having now considered the questions connected with the formation of the survey record I am next to proceed to those which relate to revision and enhancement of land revenue assessments.

9. I am to observe that the considerations on which a scheme has been framed for fixing "initial revenues" in the North-Western Provinces are not existent in this Presidency. The survey record will, when once complete, be always available for the purposes of periodic revisions ; it will be decided on the statistical information collected for the purpose what the rate of enhancement should be, and when "revised maximum rates" have thus been determined, the revised assessment of each field will be worked out from the survey record. It is, therefore, only necessary to advert to the grounds on which enhancements should be based.

10. The grounds of enhancement according to the existing law in this Presidency are set forth in section 106 of the Land Revenue Code \*  
 \* Bombay Act V of 1879. which enacts as follows :—

“ A revised assessment shall be fixed, not with reference to improvements made from private capital and resources of the currency of any settlement, but with reference to general considerations of the value of land, whether as to soil or situation, prices of produce or facilities of communication.”

And the proviso is added (section 107)—

“ Nothing in the last preceding section shall be held to prevent a revised assessment being fixed—

“ (a) with reference to any improvement effected at the cost of Government ; or

“ (b) with reference to the value of any natural advantages when the improvement effected from private capital and resources consists only in having created the means of utilizing such advantage ; or

“ (c) with reference to any improvement which is the result only of the ordinary operations of husbandry.”

11. With regard to water advantages (section 55) the Governor in Council may authorize the Collector or the officer in charge of a survey, or such other officer as he deems fit, to fix such rates as he may from time to time deem fit to sanction, for the use by landholders and other persons of water the right to which vests in Government, and (section 2, Bombay Act VII of 1879) in respect of which no rate is leviable under the Bombay Irrigation Act of 1879. The Irrigation Act empowers the Governor in Council (section 44) to levy rates for canal water. These provisions relate to the use of river or canal water. The officer in charge of a survey when assessing land is also empowered (section 101), in the case of lands used for purposes of agriculture alone, to place his assessment either directly on the land, or in the form of a rate or cess on the means of irrigation if these are not already rated under section 44 of the Irrigation Act.

12. With reference to the power taken to assess wells I am to say that it is now a rule of general application that in the case of old wells constructed before the original settlement no special water assessment is imposed, but the lands under them are assessed within the highest dry-crop rate for the village. And in the case of new wells constructed since the original settlement and during the first settlement period, no addition is made to the assessment on account of them, and the profits earned by them are left entirely to the occupant. And some uneasiness

having been expressed by occupants as to the bearing of section 107 (b) on the construction of wells, it was declared in Government Resolution No. 6682, dated 10th November 1881, that wells are not considered by Government to be improvements such as under that clause will be taxed in making revised assessments.

13. It is evident from what has now been said that, when the survey record is completed, a general enhancement of revenue on revision can be based on hardly anything else than a general increase in the profits of agriculture resulting from a general rise in prices, or a local increase resulting from a better market secured by new roads or railways constructed at the public cost.

14. I am to say that His Excellency in Council entirely concurs that a rise in prices of the common produce of India should be used with great caution as a measure of the enhancement of land revenue. Fluctuations in prices are periodically caused by the alternation of short and abundant harvests and by the inflation and contraction of trade in some exportable product, and these cannot be foreseen. It may be hoped that when the country is better protected from famine, railways and roads are more generally distributed, and the export trade has obtained a stronger hold on foreign markets, the oscillations in agricultural profits will be less marked. In the meantime it is not easy to formulate a rule of proportions between revenue enhancements and prices

15. Mr. Stewart has suggested (paragraph 27) that it may not be expedient in the interest of the existing peasant occupants of Bombay to reduce to very precise and narrow limits the declared grounds on which alone the Government will increase its land revenue demand. The Government of India will probably not concur that uncertainty should be retained in the definition of these grounds after it has ceased to be necessary, because it acts as a deterrent on the money-lending class, who might be inspired by certainty of assessment to supplant the present holders of the land. Anything which may operate to hold back capital from agriculture is an evil. But while the reasons for enhancement tend to merge into the one general ground of a substantial increase in agricultural profits, I am to say that His Excellency in Council would not recommend until the survey record is complete any change in the principles of revision laid down in the Land Revenue Code.

16. I am finally to refer to your remarks on the subject of suspensions and remissions. Mr. Stewart (paragraphs 28-30) has pointed out and illustrated the fact that it is an important part of the survey valuation of land to make full allowance

“With regard to land-owners or rayats who fall into difficulties in ordinary years, we do not consider that any radical change in the prevailing method of revenue collection is needed, though

in the assessment rates for the uncertainty of the harvest in tracts where the rainfall is irregular. The system provides relief for ordinary or partial failures of harvest by what is in fact a standing remission. This relief is embodied in the survey record and operates mechanically and independently of “the varying views of individual revenue officers or even of successive Governments.” Remissions on a large scale

a reasonable indulgence may well be shewn in a few exceptional cases of individual misfortune. The Collector should understand that Government looks to him to manage its estate to the best advantage, and that notwithstanding the general principle of the settlement he is entrusted with discretion to postpone the demand in the case of persons whom it is to the public interest to maintain on the land. The interest of the landowner and the interest of the Government, as the chief landlord, are identical, and it should be understood that the Collector is not to sacrifice a good tenant to the principle of the settlement by rigidly felling him up and ejecting him, because his revenue is in arrear."

are, therefore, properly limited to exceptional calamities, such as a visitation of locusts, famine, or agricultural depression caused by bad seasons following famine. The reason why rules have not been formulated for such remissions in this Presidency is that, the occasions being exceptional, the facts are always reported at once for the special orders of the Government, and I am to say that His Excellency in Council believes that it may be claimed for the Bombay revenue system that no failure is probable in the conveyance of timely information to the Government. In these circumstances formulas are not needed for the guidance of Government. But His Excellency in Council is willing to believe that it may be an advantage to the district officer to be in possession of a clear and simple statement of the policy of the Government on the whole subject of suspensions and remissions. In regard to ordinary years there is some reason to think that the Collectors in following the processes of the Land Revenue Code for the recovery of revenue may lose sight of the sound views stated in the passage of the report of the Famine Commission quoted in the margin. And in seasons of exceptional distress some rules of action may be a useful guide to uniformity in the Collectors' recommendations of suspension and remission.

I am to say that His Excellency in Council, therefore, proposes to refer this subject for the consideration of the Committee which has lately been appointed for the preparation of a Provincial Famine Code, and to decide on their report what instructions it is advisable to issue.

17. I am to say in conclusion that as Mr. Ozanne has now taken up the appointment of Provincial Director of Agriculture, steps will at once be taken to organize under his direction, in co-operation with the Survey Commissioner,\* "a competent staff, whose duties will be to keep the village maps up to date, to correct from time to time the field registers, and to record from year to year the statistical information which has to be considered at the time of revising the rates."

\* Mr. Stewart's para 17.

18. His Excellency in Council desires me to say that he will be glad to receive an expression of the opinion of His Excellency the Viceroy in Council on the views stated in this letter before action is taken to carry them into effect.

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*Letter from the Survey and Settlement Commissioner, No. 1360, dated 27th June 1883, referred to in the foregoing letter from the Government of Bombay.*

I have the honour to acknowledge the receipt of your memorandum No. 4414, dated 11th instant, forwarding for my opinion a letter from the Secretary to the

Government of India, Revenue and Agricultural Department, dated 15th May 1883, in which the Government of Bombay is asked to consider and report as to the extent to which certain principles laid down for the guidance of the Government of the North-West Provinces in future revisions of assessment can be made applicable to this Presidency.

2. The two main principles which the Government of India's letter is intended to inculcate may be briefly stated as follows :—

*1st.*—That to avoid the trouble, annoyance and expense under the present system of revision of assessments, the process of re-valuation of land should be eliminated in future from the scheme of land assessment. Or in other words, that the agricultural value of the land having been once ascertained with tolerable accuracy, that value should be taken as the basis for future adjustment.

*2nd.*—That the future assessments of land revenue should be arranged under such rules and in such a manner as will enable the proprietors of land to forecast with tolerable precision and without official aid the enhancement of revenue to which they will in future be subject so that an element of certainty of assessment may be to some extent introduced into the settlement.

3. With regard to these two principles I think I may safely say that the first is one which is thoroughly accepted in the Bombay system of settlement and has been fully recognized and expressed in the orders of Government for several years past and that although the second principle has not yet been fully developed as part of the settlement system in this Presidency, a considerable step towards its realization has been made by the legal restrictions on enhancement of assessment in revision provided in the Land Revenue Code and by the limits which have been placed on revenue enhancements by the orders of Government in 1874. Although it may be open to doubt whether under the rayatwari system of Bombay a certainty of the future range of assessment will be altogether favourable to the interests of the rayats themselves, as distinguished from the capitalists who are rapidly acquiring their lands, there is nothing in the Bombay system itself which will stand in the way of the carrying out of the wishes of the Government of India, if it be decided that the time is ripe for the introduction of this principle in its entirety.

4. The subject of the re-measurement of land in this Presidency is so closely connected with that of re-classification as an operation of revision that the absence of reference to it in the letter to the Government of the North-West Provinces may excite some surprise. The reason, however, is that in the North-West Provinces the whole area surveyed for the original settlements between 1833 and 1844 has been already brought under one revision of rates and the original measurements and maps have been altered and corrected up to a comparatively late date ; whereas in this Presidency we have been and are still engaged in reviewing, and in many

instances re-doing, the old work which cannot be fully accepted as accurate. And not only have the whole of the original measurements in the North-West Provinces been once revised in the ordinary course, but the later surveys have been carried out by the costly Imperial cadastral agency, which must supply all the data for a settlement on the broad basis of that of the North-West Provinces in a form which could scarcely be improved upon. It must be clearly kept in view, therefore, that the Government of India, in laying down principles for the observance of the Government of the North-West Provinces, is alluding to an approaching revision of an already revised valuation, while the operations in progress in this Presidency are directed to the carrying out of a first revision only.

5. Between the valuation and appraisement of land which forms an integral part of the North-West system in its latest development and the minute classification of soils in the Bombay Presidency, there is a very great difference both in the method of procedure and in the objects aimed at. In the North-West the valuation of the soils is performed by the Settlement Officer on a simple inspection of the fields of each village, his object being to group the lands into homogeneous areas according to their distance from the village and the natural and artificial qualities of their soil. To the areas so classified average rent rates calculated on very minute local inquiries and local examination of accounts and records are applied, and on a percentage of the total rental so arrived at the Government revenue of the estate is fixed. The classes of soils employed for this operation are so few and simple that it is impossible to think that this part of land valuation is that which causes trouble and annoyance to the people. It is much more likely that the elaborate local inquiries and researches of the Settlement Officer to ascertain actual rent rates, or to estimate average rent rates when actual rents cannot be ascertained, are the real cause of harassment and vexation. Under the Bombay system no inquiries of the latter kind are required to be made in the village, and if re-valuation of soils is alleged to cause harassment and annoyance to the people, it must be shewn to be caused by the single technical operation of re-classification in the field, which is the only one of which the individual rayat has any cognizance. I am inclined to believe that much of the odium which has attached itself to revision operations in Upper India on account of the inquisitorial nature of the local inquiries into rents and the scrutiny of accounts and records involved in the appraisement of the land has been saddled on the Bombay system from an idea that the process of the valuation of the soil must be somewhat similar. In paragraphs 22 to 30 of my report on future operations in Khandesh, No. 1714, dated 3rd September 1882, I have taken occasion to combat the main charges levelled against us under this head. But my object in bringing to notice the vast difference in the two processes is not to continue a discussion on this question nor to gainsay the fact that the re-classification of lands is a thing to be avoided as far as possible, but to shew that although the Government of the North-West Provinces, in settling the revenue with holders of villages and large estates, may be able to accept a land valuation of "tolerable accuracy" as the basis of their assessments, the Government of Bombay in settling for the pay-

ment of revenue with individual rayats, many of whom are small holders, cannot afford to stay its hand in the matter of re-classification of the soils until it is assured that the standard of classification is thoroughly fair and equal and that each holding or recognized parcel of a holding has been subjected to an intelligent estimate of its relative productiveness.

6. The classification of soils in the Bombay Presidency differs in the first instance from that of the North-West Provinces in being an operation wholly apart from the duties of the Settlement Officer. It is a duty preceding settlement performed by a special agency and is as detailed and technical as the soil classification of the North-West is broad and general in its aims. Each survey field or subordinate survey field (*pôt* number) is classed separately on its own merits by digging to ascertain depth and careful analysis of soil, and the average classification arrived at is expressed in fractions of a rupee according to a prescribed valuation scale. Beyond recording the distance of the field from the village, which is an important point as affecting the facility of obtaining manure and such facts as may be necessary regarding irrigation and tree-growth, the functions of the Bombay soil classifier end here. I may mention that it has been the practice hitherto for the classer during his stay in the village to record facts regarding population and live-stock; but I have recommended that even this duty should be discontinued.

7. Although the classification valuation of the field itself is no guide in deciding the pitch of the rates of assessment, it is, however, the great factor by which the incidence of the assessment on each field is graduated. When the maximum rate, *i. e.*, the rent charge considered applicable to the best, or what is technically termed 16-anna soil, is decided for a village or group of villages, the assessment per acre of the lower classed fields is decided at once by the proportion their valuation in annas bears to 16 annas. The necessity of a careful and accurate field classification cannot, therefore, be too highly estimated. If the classification is relatively fair and equal, periodical enhancements of the maximum rates may be made upon its basis only without any hesitation; if on the other hand it is unequal and ill-balanced, every successive application of an enhancement will add to excessive rating on the one hand or undue leniency on the other. A good classification in itself will not prevent the imposition of too high or too low an assessment, but it is a complete safeguard against relative inequality in assessment. Moreover, if over-assessment is caused by a too high pitch of the maximum rates, the mistake can be remedied with no appreciable expense by a lowering of the rate and the application of the classification thereto; but when relative over-assessment is caused by an unequal classification, there is no remedy for it but an expensive course of field operations.

8. The above remarks will, I think, tend to shew what a much greater stake is involved in the field-to-field classification of Bombay than in that portion of the land valuation in the North-West Provinces which is connected with the distinguishing of soils. In fixing the lump revenue to be paid by a village community or a *zamindar*, some little roughness in the classification of the lands under the main

heads of soil will not ordinarily be perceptible ; and if the valuation of one portion of the estate is somewhat low, a high valuation of another portion may counter-balance the effect. But this is not possible in the case of the small parcels of land on which the settlement is made in Bombay, where no "tolerably accurate" classification will suffice. It is essential to obtain as accurate a classification once for all as is possible with the experienced agency and supervising staff which we now possess.

9. From the earliest period of the present Bombay system of settlement, it has been a fundamental principle that no form of assessment can be suitable to the rayatwari tenure, unless founded upon a close examination of soils. The conclusion arrived at by the Government of India, after reviewing the progress of settlements in the North-West Provinces in paragraph 7 of their letter, are substantially those which have been formulated and accepted by the exponents of the system in this Presidency for upwards of forty years past. It is possible that, as a corollary of the views now expressed by the Government of India, the system of land classification in this Presidency would be considered too minute an attempt to obtain an exact valuation of agricultural land : but the time has apparently passed for a modification of the system when, with the exception of four talukas, the entire area of the Presidency has been so treated, and when fair progress has been made to revise the oldest portion of the work.

10. It may be asked why, if such a detailed examination of the soils has once been made, it should be necessary to do all or any of the work over again. The answer to this is that when the first districts were settled the processes and standards of classification varied in all parts of the Presidency, and the scales adopted for valuation were for many years purely tentative and experimental. Native classers had to be slowly and painfully trained to a proper discrimination of the qualities and defects of the various kinds of soil. Owing to the almost certain sacrifice of revenue which at first attended the operations of the Settlement Officers, funds were scantily allotted, and the controlling staff was insufficient for proper and systematic test. It has been found hitherto in revising the old work that when compared with the standard which has been adopted in recent settlements, and which has remained fairly constant, there is a serious under-estimation of the value of the richer soils and a corresponding over-estimation of the poor soils. In most districts hitherto entirely re-classed or partly re-classed with a view to adjustment, it has been found that to obtain a true relative valuation the better soils have had to be put up and the poorer soils lowered about one class, or 2 annas in the rupee scale. An undue lowering by one class of the value of a 16-anna field is equivalent to a loss to the revenue of  $12\frac{1}{2}$  per cent. on that field, but it is a much more serious consideration that the over-valuation of a 4-anna field to even half that extent will produce a relative over-assessment of 25 per cent.

11. Various reasons have been given for the faulty standard of the old classers. It has been suggested that as the country at the time of the early settlement was

in a very impoverished condition and the best lands were lying waste on account of the weight of the previous assessment, there was a special object in keeping the valuation of such soils low, in order to tempt their re-cultivation. It is certain that the poorer soils were those which were at that time under the most constant cultivation, and their well-tilled appearance, in contrast with the good soils which were untilled and overgrown with weeds, may have had much to do with the relative error which is found in all the old classifications. However this may be, the fault is gradually found to decrease as districts were reached in which cultivation had become more general, while after the great rise in value of land in 1862 to 1865 there appears to have been a re-action towards a rather over-valuation of the better classes of soil. For about the last ten years only has the standard which now prevails been consistently followed. It has been adopted by a general consensus of opinion among the most experienced classing officers, many of whom had witnessed every stage in the development of the system, and is believed to give as true a relative valuation of all classes of soils as can be reasonably expected. To such perfection have our experienced classers been trained in its use, that the average difference between the original classification and test is usually less than 6 pies.

12. It is not only on account of the faulty standard of classification of culturable soils that the necessity has arisen for revising the old classifications, but on account of the lax system which obtained in distinguishing the culturable from the unculturable portion of a survey field. I have on several former occasions explained how large parcels of really culturable land came to be thrown into survey numbers under the head of *pôt-kharab*. The practice was chiefly prevalent in those surveys conducted before 1850—the year in which the Joint Report Rules were finally published—but it was not for some time after that a close examination was made of those portions of a survey number which were out of tilth to ascertain their productive capabilities. The facilities for this lax system were, however, much narrowed when the sub-division of the land into fields according to the principles of the Joint Report became general. In the large survey fields which existed before that time, often from 60 to 200 acres in area, there was a temptation to laxity which could not exist when the maximum size of a survey field came to be fixed at about 30 acres only.

13. In paragraphs 2, 3 and 4 of the Government of India's letter three important questions are asked :—

*1st.*—Whether the Government of Bombay is prepared to renew the suggestion made in paragraph 7 of Government Resolution No. 5739, dated 29th October 1874, that the same area of land shall upon revision be deducted from each number as unassessed (*pôt-kharab*) as was allowed at the original settlement ?

*2nd.*—Whether, if the Government of Bombay considers it impossible to resign the enhanced revenue due to the cultivation of *pôt-kharab*, it would

not appear desirable to make the enhancements progressive in all cases in which the increment of revenue bears a high proportion to the former assessment ?

3rd.—Whether any date can be selected in regard to which it may be accepted that all assessments made subsequent to it are of such a nature as to require no new valuation of soils ?

14. As regards the first question, I consider that the time has now arrived when steps may be safely and equitably taken to meet the wishes of the Government of India. Owing to the great reduction in the area of the survey field and the close and detailed inspection of each field which the Joint Report inculcated, the opportunity for the classers to slur over the examination of the fields became much diminished, while the development of the survey system and the increase of the controlling staff rendered the test and general supervision of the work year by year more efficient. There are very strong indications now that we are approaching the revision of valuations made at a time when land was only entered as *pôt-kharab* because it was really unfit for cultivation, and if we go on assessing such land much longer, we shall be running a risk of taxing improvements of a nature over and beyond the ordinary operations of husbandry. A step, therefore, which in 1874 would have resulted in giving large areas of land to persons wholly unentitled to them at a mere quit-rent seems now to be very advisable on broad principles of justice, and the cancelled orders of 1874 may, I think, with great advantage and without any appreciable sacrifice of revenue be repeated in 1884. I only refer, of course, to the general principle involved, as some modification of the rule may be necessary in practice to meet cases where land was entered as *pôt-kharab* for reasons other than because it was believed to be uncultivable, as in cases where land was formerly covered with buildings now removed, or was used as burial-ground now abandoned, or formed the bed of a *nala* which has now silted up, and so on.

15. If the above concession is made regarding *pôt-kharab*, I do not consider that it will be necessary or advisable to confuse the simple system of collections now in force by treating enhancements arising from its assessment in an exceptional way. The time when increases of revenue on account of assessment of *pôt-kharab* were really appreciable has all but past, and in the early settled districts, such as Nasik and Ahmednagar, where the system was most lax, the enhancements on this account have already been levied for several years in full. Some of the profits which have been proved to have accrued to holders of survey fields owing to the wholesale inclusion of *pôt-kharab* in their occupancies, which they could deal with as they chose for the period of settlement, are so vast that but little sympathy can be felt for them if all their cultivable land is now assessed at a fair and moderate share of its estimated rental.

16. The third question of the Government of India must be treated in connection with the subject of re-measurement, as that operation is usually followed by a certain amount of re-valuation of land. I will endeavour, as far as a very careful

study of the question will permit me, to forecast the amount of re-measurement and re-classification which must be performed by this department before we have a sound basis upon which the revenues to be accepted as initial revenues can be confidently founded.

17. In discussing this question I will take it for granted that with the formation in this Presidency of an Agricultural Department early attention will be directed to the organization of a competent staff, whose duties will be to keep the village maps up to date, to correct from time to time the field registers, to divide occupancies when necessary, and to record from year to year the statistical information which has to be considered at the time of revising the rates. The absence of such a staff at present is one of the weakest point of our system and the earlier it is provided and set to work in all settled districts the less will be the review of the measurements and valuations which will have to be made when the time for each revision comes round.

18. The districts of this Presidency may be considered in three distinct classes :—

*1st.*—Those in which a revision of rates has been carried out or is now being carried out.

*2nd* —Those in which the original settlement has not yet expired.

*3rd.*—Those which are now being settled for the first time.

In the first category come the Deccan districts of Poona, Sholapur, Nasik and Ahmednagar, and the Southern Maratha Collectorates of Dharwar, Kaladgi and Belgaum. In the Dharwar Collectorate the revised rates have been completely introduced ; in all the other Collectorates there is some little work remaining to make the revision complete, but in the course of two more seasons the whole area of these districts will have been brought under the field operations sanctioned by Government as necessary previous to revision of rates. In the second category come the five districts of the province of Gujarat, the Konkan districts of Thana and Kolaba and the districts of Khandesh and Satara. The third class comprises the districts of Ratnagiri and Kanara, of which small portions still remain to be surveyed for the purpose of original settlement.

19. In the districts comprised in the first class the operations of re-measurement and re-classification have been in some cases total, and in other cases partial, but the work on the whole has been, and is being, so completely and carefully carried out, that there can be no objection for Government to declare that the valuation of the soil should be accepted without any future re-doing for the purpose of revenue settlement. But much, of course, depends on whether a competent staff of trained hands is at once employed to ascertain and make up to date all corrections and alterations necessary in the village maps and records.

20. Regarding the districts of the second class I find myself unable to give the same general guarantee, although much trouble in field operations may be saved by the early organization of the staff alluded to above. In Khandesh the old survey and soil valuation was admittedly partial and imperfect, the early reports clearly contemplating that deficiencies should be made good at the conclusion of the first period of settlement. In the earlier settled portions of Thana and Kolaba the only attempts at accuracy made were with regard to the lands cultivated with rice and *rabi* crops, the *warkas* and hill lands being very roughly measured, and their area computed in a manner which would not now be tolerated. In the five Collectorates of Gujarat the measurements were from the beginning conducted with greater care, the level character of the country being favourable to accuracy: but the early measurement and the classification of rice and garden lands in Ahmedabad and Kaira will require a partial re-doing, and some operations will be necessary throughout the province to divide clubbed occupancies, so as to comply with the law as contained in Rule 55 of the rules under section 214 of the Land Revenue Code. In the district of Satara both measurement and soil valuation have been comparatively carefully conducted throughout, and although it may be advisable to make partial test of the work to be sure that it is up to the standard of excellence now aimed at, the operations will, it is hoped, be comparatively insignificant and inexpensive. Finally, I have every hope that the field operations for original settlements, which have been, or which are now being, carried out in the Ratnagiri and Kanara Collectorates, will be found to be so detailed in their nature and so generally accurate in all material points, that revised rates may be introduced upon their basis with ease and confidence.

21. I will endeavour to shew in a tabular form the forecast which I venture to make regarding the extent of field operations which will be requisite in future revision settlements:—

No.	District.	Under what description of settlement.	Duration of operations for existing settlement		Operations necessary at future revision of rates.	Remarks
			From	To		
1	Ahmedabad ..	Original ..	1851	1862	Partial re-measurement. Re-classification of rice and all irrigable lands.	Re-measurement chiefly necessary to break up clubbed occupancies.
2	Kaira ..	Do ..	1857	1868	Do. ..	
3	Surat ..	Do. ..	1859	1873	Do. ..	
4	Broach ..	Do. .	1863	1877	Do. ..	
5	Panch Mahals..	Do. ..	1865	1882	Do. in first settled talukas only.	

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No.	District.	Under what description of settlement.	Duration of operations for existing settlement.		Operations necessary at future revision of rates.	Remarks.
			From	To		
6	Khandesh	Original	1854	1870	Partial re-measurement and re-classification throughout.	Original survey only partial. Revision operations commenced in one taluka as sanctioned by Government Resolution No. 6952, dated 23rd September 1882.
7	Nasik	Partly revised	1827	Unfinished.	None	One taluka only remains unrevised; operations in progress.
8	Ahmednagar	Do.	1876	Do.	None	Field operations towards revision completed in three-fourths of the district.
9	Poona	Do.	1867	Do.	None	Revision field operations in two remaining talukas sanctioned and in progress.
10	Sholapur	Do.	1872	Do.	None	Two talukas remaining, of which original rates not yet expired.
11	Satara	Original	1855	1864	Partial re-measurement and re-classification throughout.	
12	Belgaum	Partly revised	1879	Unfinished.	None	Field operations towards revision completed in three-fourths of the district.
13	Dharwar	Revised	1874	1880	None.	
14	Kaladgi	Partly revised	1874	Unfinished.	None	Revised field operations completed.
15	Thana	Original	1854	1867	Partial re-measurement and re-classification.	Revision operations just commenced in one taluka as sanctioned by Government Resolution No. 8263, dated 25th November 1882.
16	Kolaba	Do.	1854	1867	Do.	
17	Ratnagiri	Partly settled originally.	1866	Unfinished.	None	Field operations nearly complete.
18	Kanara	Do.	1863	Do.	None	Field operations complete, except in one taluka.

22. It will be seen from the above table that in all districts in which revision operations will take place after this date it is expected that there will be no general re-measurement and re-classification at all. The operations will be confined to partial re-measurement and re-classification, no step towards which is under existing orders taken without the express concurrence of Government. After the partial measures necessary to place the work on a satisfactory footing, re-measurement and re-classification will cease altogether to be operations attendant on a revision of rates.

23. In paragraphs 16 to 19 of the letter to the Government of the North-West Provinces I observe that, independently of the fact whether the period of existing settlements has expired or not, it is urged upon that Government that in all adequately assessed districts the existing revenue should be taken as the initial revenue upon which future adjustments on revision shall be directly based. Also that in districts in which the existing revenues are not considered to be adequate fair revenues should be fixed without delay for adoption as the initial revenues, and that in districts where the necessary data are not available initial revenues should be ascertained as soon as possible after the required survey and valuation. It seems to me that we may to some extent adopt the principle here advocated as a part of our programme. It is not necessary that in Bombay we should at once fix certain revenues to be adopted at future revisions as the initial revenues of the tract: all that we require is an accurate initial valuation of the land field by field which may be accepted as the basis of our revenues in future revisions. If we once have a good valuation of each field, the assessment can be fixed at any time on whatever maximum rate may be considered suitable. I would propose that, instead of waiting until the period of original settlement expires in each taluka of a district, we should proceed at once to review the work over the whole remaining area of the Presidency so as once for all to secure a correct initial field valuation. The great advantages of so doing will be that there will be no temporary stoppage of the work of the department, the duty will be performed by the present staff which has attained a pitch of excellence in surveying and soil-valuing which no new staff could ever hope to attain, and instead of the remaining work being done at straggling periods and with reduced establishments until well into the next century, as will be the case if we are to await the expiration of each settlement, everything that is necessary for future revisions may be performed with the present survey establishments kept up to their full strength, within a period of about eight years. In this way considerable waste of resources and expense will be avoided, as a fluctuating strength of establishments often leads to the keeping on of superior officers from absolute inability to replace them, should the necessity for their services arise. If the method I propose be adopted, this department, from the Survey Commissioner down to the lowest grade of measurer, will be fully and actively employed for a certain number of years, and an early date can be confidently looked forward to when the necessity for keeping up an expensive staff of surveyors and land valuers will no longer exist.

24. In paragraph 1 of your endorsement forwarding this correspondence, I am asked whether after field operations are placed upon a satisfactory basis there will be any necessity for a separate Settlement Department, and, if so, what will be its duties at a revision. On this point I am of opinion that the need for a separate Settlement Department will cease with the need for surveyors and classers. By the time re-measurement and re-classification have been finally completed the most difficult and intricate revision settlements will have been effected in the usual course by this department, and the complete and detailed records which are prepared at every settlement will be made over to the revenue authorities. For those districts which may then remain to be revised complete registers shewing the classification valuation of each field will be duly prepared and handed over. With these records at hand, the future operations of revising the rates in the one case and of working out the assessments in the other, when the time comes to use the new classification, will be perfectly simple. The only operation which is not stereotyped is that of fixing the revised maximum rates to be applied to the various groups of villages. But recommendations on this head might be made by the Collector of the district, who should forward through the Commissioner of the Division complete statistical information bearing on those points which are to be specially considered at a revision of assessments. When Government have decided the percentage enhancement which circumstances warrant, the rates for each field could be worked out in a wonderfully short time by a small staff of trained karkuns attached to the Agricultural Department. So admirably adapted are the records of the Bombay Survey for all requirements of revision, that if I were directed to advance the assessment of a large group of villages by a certain percentage, I could have the assessment of each field worked out in my own office and recorded with all the necessary detail, and with great precision, by a mere handful of karkuns in the course of a few days.

25. Having considered the first point as to how we can arrange the programme of future operation so as to eliminate from it re-measurement and re-classification, I now proceed to consider the second point raised by the Government of India as to how we can introduce into future settlements that element of certainty upon which so much stress is laid. The scheme proposed for the North-West Provinces aims at the attainment of this object by restricting the grounds upon which an increase on revision may be made to the following three considerations:—

- (1) Increase of area under cultivation.
- (2) Rise in prices.
- (3) Increase in produce due to improvements effected at Government expense.

It is also proposed to limit the amount of enhancement which may be made on the one ground of rise in prices.

26. If this scheme were applied to the Bombay system I do not think it would effect any very radical change in the principles upon which the revised assessments are now fixed, although it would to some extent prevent the differentiating of the maximum rates of groups of villages with reference to any striking changes in their situation as regards new markets and roads and the opening out of railway communication. The first ground of increased assessment referred to by the Government of India would not operate in Bombay to cause an enhancement on revision, because under the system applied to waste land an immediate revenue is obtained and credited in the accounts upon all additional area brought under cultivation. In the North-West Provinces, on the other hand, where the estate holder enjoys the fruits of any land within his estate which he may bring under cultivation for the period of the settlement, on condition that it is assessed to the revenue on the expiration thereof, the enhancement of revenue on this account at a revision must be a considerable item. The question of prices is, of course, the most important of all the considerations which sway the Settlement Officer in proposing a Bombay revised settlement. and it may be said that the general considerations which are enumerated in the Code are simply collateral ones upon which hinges the main question, *viz.*, what proportion of the rise in values to which they have contributed should be added to the Government revenue. The third point is fully provided for in section 107 of the Land Revenue Code, and is, of course, an indispensable consideration in the revision of rates.

27. If it be conceded that certainty of assessment to some extent will be an improvement in our present system, that the fixing of these three considerations as the only grounds for enhancement of assessment will conduce to the attainment of that object, and that a certain sacrifice of prospective revenue may be made to ensure it, I see no real difficulties in the way of adopting the proposal. But it would be well before taking this step to consider whether this plan, which has approved itself to the Government of India with a special view to the zamindari system of the North-West, is a desirable element in a system which deals with individual rayats holding small parcels of land, and the majority of whom are totally uneducated and unintelligent. It appears to me that the sacrifice we would make by tying our hands to attain this end might prove to be fruitless of advantage to those whose interests are really sought to be promoted. The business-like zamindar of the North-West or the intelligent heads of a village community with whom the revenue is settled may be enabled to peep into the future and to obtain an insight into their future liabilities but there is very little likelihood that the average Bombay rayat will be able to avail himself of the facility for another generation at least. There is great reason to fear, moreover, that by binding ourselves down to re-assess upon grounds which may be readily discounted we shall be putting into the hands of the capitalist or money-lender one more weapon against the ignorant rayat and will be supplying him with an advantage for which his keen intellect will very soon find a use. I have already alluded to this subject in much the same terms in paragraph 29 of my report to the Secretary to Government, Revenue Department, No. 1714,

dated 3rd September 1882. For my own part I would prefer to see the present general considerations retained in our rules for fixing revised assessments until the standard of intelligence among the rayats is very considerably higher.

28. I have only to notice one more point, and that is the desire of the Government of India that the question of remissions and suspensions of revenue in years of failure of crops should be introduced into our Land Revenue Code as an integral part of our system of revenue collection. I have very carefully perused the circular of the Government of India, No. 58-R, dated 12th October 1882, and have given its contents much thought and attention. It is admitted therein (paragraph 5) that in Bombay "the principles underlying the proposals which it contains already to a greater or less extent form part of the settlement system," but I would go further than this and say that there is not a single point raised by the Government of India with a view to the carrying out of these principles in the collection of revenue in the province under its direct control, which is not more fully and even more carefully considered and worked out in the preliminary operation of settling the revenue in this Presidency. In this process every subject affecting the security or insecurity of the tract as regards rainfall and crops is weighed, and the maximum rate of every group of villages is graduated accordingly. The whole efforts of the Survey and Settlement Department, from the first operations of measurement to the final duty of proposing revenue rates, are directed to collecting information regarding the climate and its effect on the produce of the soil. The Assistant Superintendent who measures the land, the officer who follows him to classify it, and the Superintendent and Survey Commissioner who supervise the operations, have the most ample opportunities for recording every peculiarity of climate, and when proposals for rating are made it will be found that there is no greater reason for differentiation of the rates than the security or insecurity of the crops in the area under settlement. It is a common thing to find a single taluka divided into five or six groups for no other reason except certainty or uncertainty of rainfall, and of all the considerations upon which rates are fixed this is unquestionably the most fully discussed and the most important. If the point were to be in any way neglected, the whole system of settlement in the Bombay Presidency would be at once shaken to its very depths. It is probable that the great variations of climate in the Bombay Presidency, especially in the belts of country between the Western Ghats and the plains of Central India, have tended to attract more attention to this subject in the process of settlement than in any other part of India.

29. Instances to shew the extent to which climate differences affect the maximum rates are not difficult to find. Let us take the district of Satara which stretches from the ghats inland for a distance of about 75 miles. In the western villages where the rainfall is heavy and seasonable the maximum dry-crop rate is as high as Rs. 3, while in the most eastern villages the prevailing maximum rate is only Re. 0-15-0. For this great distinction there is no reason but that in the one case good seasons are fairly frequent, while in the other they cannot be

depended upon. Take again the instances of Indapur, the most easterly taluka of the Poona district, and Savda which holds the same position in the Khandesh Collectorate. The situation of these talukas with regard to the sea coast and the ghats is fairly similar. They differ but little in the matter of soils, both containing a considerable area of the best soil of the 1st order, classed at 16 annas. This soil in Indapur is rated on revision principles at Re. 1 per acre only, while in Khandesh it bears an original settlement rate of Rs. 2-6-0. As both talukas are intersected by the railway and have excellent roads and markets for the disposal of produce, there is not a pin to choose between them in these respects. But the great difference in the maximum rate which regulates the assessment of all classes of land is caused by the fact that, whereas Indapur is a district which possesses a capricious climate, Savda is situated in a part of the country which for some hidden reasons has a particularly steady rainfall. The revenue rates fixed for Indapur admittedly contemplate only one good year in three, and allow for a bad one in the same period, while the rates in Savda are pitched on a tolerable certainty of a fair annual crop. If our system were such as to rate lands in Indapur and in Savda upon their possibilities of production, instead of as now on their probabilities, then the necessity of allowing for remissions and suspensions in the former would be paramount. The effect of a rule which would bind a revenue officer to allow remissions in a district like Indapur every time there was a crop below a certain average, would simply be to pile concession upon concession on exactly the same grounds and to diminish still further an already very attenuated rent-charge.

30. While I am respectfully of opinion that any addition in this direction to our methods of revenue collection would be a work of supererogation and would be nothing less than admitting that a fundamental principle of our system had not been sufficiently observed in fixing the assessments, there remains the question of how to deal with abnormal or "catastrophic failures" which are apart from the constantly recurring agricultural ills of the district and beyond the ken of the Settlement Officer. Although in districts of capricious rainfall normal failures are recognized and discounted, it is impossible to take into consideration great calamities or a succession of calamitous circumstances of the nature which has been experienced in some districts of this Presidency within the last 8 years. There could be no serious objection to make some provision in the rules to regulate the extent of failure which should be considered as abnormal, and in which case the ordinary machinery of collection must be set aside. Any regulation of this kind, however, would be very difficult to frame, and I am of opinion that there is a distinct advantage in leaving the treatment of such cases to the Local Government. When an abnormal failure does occur owing to scarcity of rain, the ravages of locusts or other such cases, it cannot remain unnoticed, and recent experience has shewn how much more strongly and more efficiently than if guided by hard-and-fast rules the Government of this Presidency has been able through its local officers to guard against undue pressure on the cultivator on the one hand and undue loss to the revenue on the other.

31. As my criticism on the various points referred to by the Government of India has been somewhat discursive, I will endeavour to summarise briefly the suggestions which I have offered on each subject in the above report. They are :—

(1) Re-measurement and re-valuation of land at each revision of assessment are not contemplated in the Bombay system, and after the present work has been placed on a satisfactory footing, no such operations will be necessary at all.

(2) In order to place the work on a satisfactory footing in districts remaining to be dealt with, no general re-measurement or re-valuation is necessary. Partial re-measurement and re-valuation will ordinarily suffice.

(3) To ensure the absence of the necessity for field operations at future revisions it will be necessary to entertain at once a competent staff, in connection with the Agricultural Department, to take over the settlement maps and records, to keep them fully up to date and to collect year by year the statistics necessary to be considered at future revisions of rates.

(4) In all districts, or portions of a district, the soils of which were classified subsequent to A. D. 1854, the same area entered in a survey number as *pôt-kharab* at the first settlement shall be ordinarily allowed in any re-valuation which may be necessary for purposes of revision.

(5) As the revenue from the assessment of *pôt-kharab* is to be waived in future, and as all the heavy increases under that head have already been levied, it is not necessary to make any special provision regarding the gradual levy of such increases in future.

(6) Instead of awaiting the expiration of each settlement to undertake the field operations which are considered necessary to perfect the basis of our initial revenues, such operations should be executed at once in the remaining districts of the Presidency, and accurate field-to-field valuation registers made over to the custody of the Revenue or Agricultural Department.

(7) When the field operations are concluded throughout the Presidency there will be no necessity for a separate Survey and Settlement Department. The duties of fixing and tabulating the revised assessments may be performed by the Revenue and Agricultural Departments respectively.

(8) There is no material objection to introduce into the Bombay system of settlements some degree of certainty of future assessments as contemplated by the Government of India. But it is doubtful whether the character of the tenure in Bombay is in favour of such a change, and whether the sacrifice we would make would be productive of any real benefit.

(9) The principle of remissions and suspensions of revenue is so fully considered in the settlement system of Bombay that its admittance into the system of collection as well would be superfluous, except to provide for the case of utterly abnormal failures of crops.

Read the following letter from the Government of India, Revenue and Agricultural Department, No. 953-R., dated 9th October 1883 :—

I am directed to acknowledge your letter No. 6340 of 27th August 1883, and to express the satisfaction with which the Government of India has received the concurrence of His Excellency in Council in the views and principles enunciated in the letter to which you reply, and to convey its appreciation of the able review and careful suggestions supplied by Mr. Stewart, the Commissioner of Survey. I am now briefly to communicate, in accordance with the request contained in your last paragraph, the views of the Government of India upon the most important points in your letter and in Mr. Stewart's proposals.

2. The future assessment of *pôt-kharab* or land escaping assessment as unarable at the time of settlement, will be abandoned in all talukas and groups classified since 1854. This concession will finally terminate the long-standing question opened by Sir P. Wodehouse in 1874 and with respect to which no definite conclusion had hitherto been recorded. The Government of India is willing to concur entirely in the present decision of the Bombay Government on this matter.

3. With reference to the assessment of *pôt-kharab* in districts and tracts assessed before 1854, *i. e.*, in which a re-valuation of soils is required, the Government of India agrees with the Bombay Government in accepting the assurance of Mr. Stewart that the amount of culturable *pôt-kharab* entered in the settlement record of the area still remaining to be assessed is of so small amount as to render any necessity for progressive revenues unlikely.

4. The division which has been suggested by Mr. Stewart of the districts of the Bombay Presidency into three classes will lead to the speedy and final termination of the settlement operations in nine districts, *viz.*, seven in the first and two in the last class, leaving seven, those of the second class, subject to more or less re-classification. It is satisfactory to understand that the Bombay Government is able thus to guarantee the majority of the districts of the Presidency against re-valuation of soils.

5. The proposals of Mr. Stewart for the early disposal of the operations of the Survey Department in districts of the second class appear to the Government of India to be conducive both to the financial and administrative interests of the State as well as to the benefit of the agricultural population. His Excellency

the Governor-General in Council is glad to accord his approval to the scheme set forth in Mr. Stewart's letter. Its chief advantages seem to be these :—

(1) The concentration of settlement operations within a shorter period than would otherwise have been possible and the consequent diminution of the cost of superintendence.

(2) The earlier correction of the village records and maps—a measure of great administrative importance.

(3) The greater facility with which a revision of maps, soils and records can be made within the next few years than at any later date, in consequence of the fewer changes which will have taken place since the last survey.

(4) The greater knowledge which the agricultural population will be able at once to acquire of their future prospects at the termination of the present term of settlement.

6. I am to add that, with reference to the fourth advantage of Mr. Stewart's scheme indicated in the preceding paragraph, His Excellency the Governor-General in Council observes that the Government of Bombay does not consider the time yet come for a decision as to the extent to which enhancement of revenue at future settlements can be based upon the limited grounds recorded in the 13th paragraph of the letter addressed to the North-Western Provinces. So far as classification of soils is concerned, it is understood that a fixed valuation of all soils as measured by the proportion they bear to a standard value will at the termination of the Survey Department's operations be openly declared, and that the percentage of enhancement in any one village or group of villages will be the same for all classes of soil at the next revision of settlement. But it is not at present decided that the rate should in all villages or groups of villages bear a uniform relation to a rising price, as contemplated by the Government of India in the paragraph above quoted. A decision on this point is deferred until the completion of the survey record. It is on this point only that there seems to be any material difference between the proposals of the Bombay Government and the scheme of assessment suggested by the Government of India. I am, however, to express the concurrence of His Excellency the Governor-General in Council with the view taken in the 15th paragraph of your letter, that uncertainty of assessment should not be retained merely in the hope that it may act as a deterrent on the money-lending class. This argument is based on the unquestionable fact that the value of an agricultural holding as a security is enhanced by attaching certainty to the principles of assessment, and in that view affords additional confirmation to the opinion of the Government of India expressed in the 2nd paragraph of the letter to the North-Western Provinces, that the elimination of uncertainty is an important advantage to the holders of land.

A fair corollary from the proposition seems to be that the rate of interest at which agricultural loans could be obtained, would be reduced, and this deduction

appears to be, to some extent, borne out by the reports lately submitted on the scheme for an Agricultural Bank in a Deccan taluka in which the high rate of interest is attributed to the uncertainty of future assessment. The Government of India cannot but thoroughly agree with the Government of Bombay that anything which may operate to hold back capital from agriculture is an evil, and trusts that His Excellency the Governor in Council may, when the time for decision arrives, see his way to as close an approximation as possible to a fixed and certain method of enhancement.

7. In continuation of the remarks in the preceding paragraph I am desired to make a brief reference to the 10th paragraph of your letter. As a rule a local increase in the profits of agriculture resulting from a better market secured by new roads or railways is accompanied by a rise in prices at that market. It was contemplated indeed by the Government of India that the local increase of profits would be sufficiently covered by a consideration of the local increase of prices. This view was not perhaps indicated with full clearness in the letter to the North-Western Provinces; but the option given to the Local Government in the 27th paragraph of choosing the market, at which prices should be registered, was intended to meet the event of a local rise in prices which would justify the enhancement of revenue in a particular locality. Were this course not adopted, the Government of India apprehends that a consideration of rise in profits, apart from rise in prices, might sometimes lead to undue enhancement; in other words, that the same advantage might be charged for twice over, once as giving increased facilities, and once as an element in the increase of prices.

8. In the 16th paragraph of your letter the question of suspensions and remissions is dealt with. The views of the Government of India on this matter have already been explained in previous communications.

9. The assignment of the important duties indicated by Mr. Stewart to the Agricultural Department is so completely in accord with the scheme for an Agricultural Department advised by the Government of India in its resolution of December 1881, that it is needless for His Excellency the Governor-General in Council to assure the Bombay Government of his full acquiescence in this part of its proposals. The Government of India is glad to know that important administrative work will be found for the department, which will at the same time ensure its more complete acquaintance with the agricultural condition of every portion of the Presidency, and also enable it to effect a considerable economy and accuracy in future revisions of settlement.

10. In conclusion, I am desired to accord the thanks of His Excellency the Governor-General in Council to the Government of Bombay for the earnest and cordial manner in which it has given its consideration to the important questions placed before it in my communication of the 15th of May.

RESOLUTION.—Copies of the letter from the Government of India, No. 953-R., dated 9th October last, and of the whole correspondence on the subject should be forwarded for information to the Commissioners of Divisions and in Sind, and the Survey and Settlement Commissioner.

J. MONTEATH,

Acting Under Secretary to Government.

## APPENDIX IV.

### THE REMUNERATION OF VILLAGE OFFICERS.

The classes of *vatans* to which the system of settlement described in this appendix was applied are two in number, *viz.*, the patel or hereditary village headman, the kulkarni or hereditary village accountant. Of these, the hereditary patel is found in all the different divisions of the Presidency, but the kulkarni, for historical reasons into which it is impossible to go here, only in the Deccan and Southern Maratha Country, and not in Gujarat or the Konkan. As the principles according to which the settlement of these *vatans* was made differs somewhat in each of these divisions it will be necessary to consider each separately.

#### A.—THE DECCAN AND SOUTHERN MARATHA COUNTRY.

The sources of income in the case of both the patel and kulkarni *vatans* were three in number, *viz.*—

(a) Land held either free of assessment or subject to an annual reduced assessment called the *mamul judi* (*i. e.*, customary quit-rent).

(b) Direct levies of cash and kind from the rayats or compensation in lieu thereof, called *parbhara haks*

(c) Cash payments from the Government treasury. The latter were allowances such as *potgi* (subsistence) or *kagad bab* (stationery), etc.

In determining upon the nature of the settlement to be applied to these *vatans* the chief problems to be settled were two, *viz.*—

(i) The amount of remuneration to be paid to the individual performing the duties of the office called the “officiator.”

(ii) When the profits of the *vatan*, whether in land or cash, exceeded the amount of this remuneration, how to dispose of the balance.

Wingate's Settlement, 1851.      The first settlement of these *vatans* was made in 1851 by Wingate. The principles of settlement adopted were:—

(a) The amount of the ‘*vatan* emoluments,’ as they were called, was first fixed. These consisted of—

(i) the survey assessment of the land held *minus* the amount of the *mamul judi* ;

(ii) the amount of the *parbhara haks* ;

(iii) the allowance from the treasury.

(b) The amount of the remuneration to be paid to the officiator was then determined according to a scale known as "Wingate's scale" by which it was fixed at a certain rate per cent. upon the total land revenue of the village.

(c) The amount of the remuneration so fixed was then deducted from the "vatan emoluments" and the balance, if under Rs. 20, was allowed to be retained by the vatandar, and if over Rs. 20, the case was reported to the Inam Commission for inquiry and orders. In making this deduction recourse was had first to the *parbhara haks* and the treasury allowance, the balance being made up from the land assessment only if these were insufficient.

The unsatisfactory feature of the settlement described above was the inordinate delay which was entailed by the reference to the Inam Commission of all cases where the balance was over Rs. 20. In 1860, therefore, new orders were passed by Government under which the settlement was for the future to be made on the following basis :

(a) The existing order of taking the different items comprising the *vatan* into calculation was changed. Recourse was to be had first to the assessment of the land *minus* of course the *mamul judi* and only to the *parbhara haks* and treasury allowance if this proved insufficient.

(b) If there was a surplus of this assessment over the amount required for the remuneration of the officiator, then an additional *judi* of half this balance was to be imposed. Thus, to take a simple case—suppose a *vatan* of which the total survey assessment of the *vatan* land was Rs. 100 and the *mamul judi* was Rs. 20. Then the amount available for the remuneration of the officiator would be Rs. 100 *minus* Rs. 20, *i. e.*, Rs. 80. Supposing this remuneration to amount to Rs. 60, there would remain a balance of Rs. 20. According to the rules an additional *judi* of half this sum (Rs. 10) would be imposed and the balance of Rs. 10 left to the vataudar. The new *judi* so levied was called technically "*nim* (half) *judi*."

These were the principles according to which the remuneration of village officers in all the districts of the Deccan and Southern Maratha Country, with the exception of the Satara and Khandesh districts, were fixed at the original settlement. In Satara the remuneration was fixed according to a special scale fixed by Mr. Rose, the Collector in 1860, and in Khandesh according to a scale sanctioned by the Commissioner, N. D., in 1865.

In the year 1874, however, the question of the remuneration of village officers was again raised by Colonel Francis with the view of providing a somewhat higher scale of pay in the case of talukas brought under revision. Upon this reference certain orders were issued by Government in 1875, which were, however, subsequently cancelled on consideration of a report made by Colonel Anderson in 1877. This important letter which goes into the whole

question with great clearness is reprinted at the end of this Appendix (*vide* p. 516). As the result of this letter a Committee of the three Revenue Commissioners and Colonel Anderson was appointed at the end of 1877 to consider the whole matter, and by Government Resolution No. 7651, dated 28th December 1877, final orders were issued which are still in force. These orders are as follows :—

*Definitions.*

1. “*Vatan* land emoluments” consist of the difference between the original *judi* or Government charge on the whole lands of the *vatan* and the full survey valuation or assessment thereof for the time being.

2. The “appropriated amount” of the *vatan* land emoluments consists of the sum imposed in the form of an addition to the original *judi* to meet, so far as it can, the remuneration of the officiator as fixed according to the orders of Government from time to time.

3. The “unappropriated *vatan* land emoluments” consist of that portion of the difference, if any, between the total *vatan* land emoluments at any time and the amount appropiated at any time for the remuneration of the officiator according to the last paragraph.

*Rules.*

1. The *mamul* or ancient recorded *judi*, or the highest recorded ancient payment, whichever may be the higher of these two sums, shall be considered to be the ultimate limit of *judi* or Government charge upon the service *inam vatan* lands of village officers exclusive of any charge which it may seem fit to Government to impose for the remuneration of the member or members of the *vatan* appointed by Government to officiate, so long as such charge on account of remuneration of service together with the original *judi* does not exceed the survey assessment for the time being of the whole lands of the *vatan*.

2. The *vatan* emoluments are liable for the payment of the officiator up to their whole survey valuation as at any time fixed and any portion of this valuation in excess of the requirements at any time for the payment of the officiator may be appropriated at any future time, if it is in the opinion of Government necessary to increase the sum payable to the officiator.

3. In Government Resolution No. 331 of 26th January 1860 it was decided that in commutation of enquiry by the Inam Commission into the title on which unappropriated *vatan* land emoluments were held, additional *judi* of one-half the survey assessment for the time being should be levied on the unappropriated amount. It is now clearly ruled that upon its being necessary to add to the remuneration of the officiator or officiators, all such excess *vatan* land emoluments are liable up to the full survey assessment for the time being. It is, however, laid down that the above half *judi* is not liable to increase on account of the unappropriated *vatan* land emoluments for the time being attaining an increased valuation under a

revision of assessment; but it is also to be understood that such *judi* may be lowered owing to a decrease in the value of the unappropriated *vatan* land emoluments rendering the *judi*, formerly fixed thereupon, more than half their value for the time being, or, as above provided, owing to a portion of the excess *vatan* land emoluments being at any future time appropriated for the payment of the officiator.

4. The scale of percentage remuneration adopted hitherto for patels shall continue in future. But the increased *chauri* and *potgi* or extra allowance proposed for patels by Colonel Francis in his letter No. 1513 of the 24th September 1874, and sanctioned by Government Resolution No. 6141 of 1st November 1875, should be adopted.

5. As regards the kulkarnis, the percentage scale on which they are already paid found sufficient should be retained both for salary and stationery allowance, as sanctioned in Government Resolution No. 6141 of 1st November 1875, paragraph 4, with the modification as regards increased and extra allowance sanctioned in Government Resolution No. 991 of the 4th February 1876.

6. In towns and very large and troublesome places an additional payment may be awarded to officiating patels. At present under Wingate's rules an additional allowance of Rs. 10 is awardable to patels of large places. It is now provided that there shall be three additional classes of such special allowances; the four classes will then stand as follows: -

Class IV	..	Rs. 10
„ III	..	„ 20
„ II	..	„ 30
„ I	..	„ 50

7. The whole emoluments of village officers, whether consisting of salary, *potgi* or extra allowance, special allowance, or stationery allowance, are payable from the *vatan* emoluments so far as they are capable of meeting these charges.

8. On revision of assessment all service *inam* lands of every head, whether held by officiators or others, shall be liable to pay local one-anna cess on their survey valuation in common with all others lands.

Summary. The effect of these orders may be summarised as follows:—

(1) The source of the officiators' remuneration is the survey assessment of the *vatan* land minus the *mamul judi* or “the highest recorded ancient payment” (for which see Colonel Anderson's letter, paragraph 15), “whichever may be greater.” The sum so arrived at was called the “*vatan* land emoluments.”

(2) The *mamul judi* or highest recorded payment is to be considered as fixed in perpetuity and not liable to increase.

(3) The remuneration of the officiator, which includes, not only salary, but also *potgi* or extra allowance, and stationery and special allowances, is to be taken from the “*vatan* land emoluments” according to scale. The amount so taken is called the “appropriated amount” of the *vatan* land emoluments.

(4) The balance of (1) over (3) is called the “unappropriated *vatan* land emoluments.”

(5) This balance (which, of course, increases with every increase in the survey assessment) is liable to the full amount for the payment of the officiator if at any time Government thinks it necessary to increase his remuneration.

(6) This balance is to be taxed at the old *nim judi* fixed at the original settlement which is not to be increased. It may, however, be decreased—

(a) if, owing to a decrease in the total amount of the survey assessment, the old *nim judi* exceeds half the reduced assessment ;

(b) if the remuneration of the officiator be increased as described in (5) above

The remainder of the orders are clear and need not be summarised.

The settlement of a *vatan* according to these principles, therefore, involves the following processes :—

(1) The determination of the *mamul judi* or highest ancient payment.

This is an intricate process called technically the *judi tharav* and involving careful inquiries into the old revenue accounts of the village in order to discover what were the actual assessments made upon the *vatan* land from time to time. The rules under which this inquiry was conducted are given on p. 526.

(2) The settlement of the remuneration of the officiator.

The amount of the officiator's remuneration was calculated according to the scale and rules given on pp. 505 *et seq.* This scale, it may be noted, was applied at revision to the Satara and Khandesh districts in supersession of the special scales which had been used at the original settlements.

(3) The calculation of the *nim judi*.

As previously explained, the *nim judi* to be taken into account was that fixed at the original settlement, which is not to be increased, though it may be reduced in certain contingencies.

The following illustration will shew how these rules were applied in actual working :—

Suppose a *vatan* the circumstances of which are as follows :—

Assessment of land.	Mamul judi.	Nim judi.	Officiator's remuneration.
Rs.	Rs.	Rs.	Rs.
85	27	9	40

then in this case—

(1) the “*vatan land emoluments*” amount to Rs. 85 *minus* Rs. 27 (the *mamul judi*), *i. e.*, Rs. 58 ;

(2) the “*appropriated amount*” of the *vatan* land emoluments, therefore, is Rs. 40, the remuneration of the officiator, leaving a balance of Rs. 18 ;

(3) this balance of Rs. 18 forms the “*unappropriated vatan land emoluments*” ;

(4) from this balance is to be deducted the *nim judi* of Rs. 9, leaving a balance of Rs. 9 in favour of the *vatan*.

Now suppose -

(i) Firstly, that the assessment of the land has been increased at revision from Rs. 85 to Rs. 96. Then the amount of the “*vatan land emoluments*” is increased from Rs. 58 to Rs. 69 ; and the “*unappropriated vatan land emoluments*” from Rs. 18 to Rs. 29. Hence, as the old *nim judi* of Rs. 9 cannot be raised, the balance in favour of the *vatan* increases from Rs. 9 to Rs. 20.

(ii) Secondly, that the assessment of the land remaining the same, *viz.*, Rs. 85, the remuneration of the officiator is increased to Rs. 45. Then, since the whole of the *vatan* land emoluments of Rs. 58 are liable for the payment of the remuneration, the “*unappropriated amount*” is reduced from Rs. 18 to Rs. 13. But, when this occurs, the original *nim judi* of Rs. 9 becomes more than half the “*unappropriated amount*.” Under Rule 3, therefore, the original *judi* may be reduced to half the new “*unappropriated amount*” of Rs. 13 and the new *nim judi* becomes Rs. 6-8-0. Similarly, if the assessment had been reduced at revision to Rs. 75, the other items remaining the same, then, as the “*unappropriated balance*” is only Rs. 8, the original *nim judi* will be reduced to Rs. 4.

#### B.— GUJARAT.

As the hereditary village accountant does not exist in Gujarat, the only hereditary village officer is the patel. The circumstances connected with the office of patel in Gujarat differ somewhat from those in the Deccan. Thus, the terms “*vatan*” and “*vatandar*” are not used, nor indeed are there any terms in use which exactly correspond with them. Again, the right to serve as patel is usually

divided between several families, the heads of which serve in rotation at intervals of, generally, 5 years. Such families are called "matadari" and the representative of such a family is called a "representative matadar." These matadari families have not only a right to their turn in serving as patel, but also are bound to assist the patel in the execution of his duties and, therefore, have a share in the emoluments of his office. The origin of these rights, it is interesting to note, are almost certainly to be found in the constitution of the original village community in Gujarat, when the village itself belonged to a body of joint proprietors (as described in Appendix I), its affairs being regulated by a committee consisting of the heads of the families in possession of the *motha bhags* or large sub-divisions into which the village was divided. The settlement of these *patelki inams* in Gujarat had, therefore, to determine the remuneration due to the matadars as well as to the patel.

These settlements have been made in accordance with a scheme introduced by the Commissioner, N. D., in 1864, and sanctioned in Government Resolution No. 4646 of the 23rd November of that year. The gist of these rules (which are given on p. 532) is as follows:—

(a) The source from which the patel's remuneration was derived was—

- (i) land, held free of assessment :
- (ii) cash allowances from the treasury.

(b) In calculating the sum available for the remuneration of the officiator the profits of occupancy of land were taken into account at a sum equal to not more than the assessment fixed by the survey. That is to say, a patel, holding land free of assessment assessed at Rs. 25 by the survey, was taken to be possessed of emoluments valued at Rs. 50, *i. e.*, Rs. 25 on account of the assessment remitted and Rs. 25 as the profits upon the cultivation of that area.

(c) As there was no such thing as *mamul judi* in Gujarat, the elaborate processes of preparing the *judidar patrak*, etc., described in the case of the Deccan system of settlement were not gone through.

(d) The emoluments of the patel were divided into two parts, *viz.*, service remuneration and *chora kharch*.

#### *Service remuneration.*

This was calculated in accordance with Wingate's scale (*vide pp. 498 et seq.*) with additions in special cases. This sum was then paid from the combined profits of the land and the treasury allowance, the balance, if any, being recovered by assessing a portion of the land. Where the existing emoluments were less than the scale the deficiency was made up in cash.

#### *Chora kharch.*

This sum was assigned to the patels to cover the cost of repairing, cleaning and lighting the village *chora*, and was fixed at double the amount given to talatis

for stationery under Wingate's rules except in certain special cases when treble the amount was allowed.

#### C.—THE KONKAN.

##### 1. *Thana and Kolaba*

In the Thana and Kolaba districts the only hereditary village officer properly so-called is the patel. The settlement of these *vatans* was begun in 1858. The first taluka settled was that of Nasrapur (now Karjat) for which Captain Francis submitted proposals in his letter No. 55 of 26th January 1859—a letter which is important as it lays down the principles upon which all the subsequent Konkan settlements were based. In applying Captain Francis' first scale to other talukas various modifications were made therein till 1869, when a general scale was framed which was applied in the case of all talukas subsequently settled.

In these districts the settlement of the *vatans* of patels was accompanied by a settlement of *mahar inams*, on the ground that "both fall within the meaning of village expense." The scales applied in either case will be found detailed in Appendix IV (*f*), p. 534.

##### 2. *Ratnagiri.*

A separate scale is in force for Ratnagiri which is given in Appendix IV (*g*) p. 536.

#### D.—KANARA.

The Kanara scale is given in Appendix IV (*h*), p. 537.

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## APPENDIX IV (a).

### *Rules for the Valuation of the Existing Emoluments of the Patels, Naiks and Kulkarnis, framed by Captain Wingate.*

1. All official land, whether recorded as *sarva nam judi* or otherwise, has been valued at the survey assessment of the same, less the amount of *judi* tax or other cesses to which it may be subject, as recorded in the public accounts of the year.

2. *Haks* on land levied direct from the cultivators previous to the introduction of the Survey Settlement by which they were abolished have been estimated at the valuation recorded in the public accounts previous to the survey, reduced by one-third on account of the trouble of collecting remissions, unrealized balances and the inferior produce in which the *haks* were ordinarily paid.

3. In cases where the *haks* upon land referred to in the preceding rule have not been recorded in the public accounts, their valuation has been found by applying the customary rate at which the *hak* was levied to the average extent of land in cultivation during the ten years preceding the introduction of the Survey Settlement to ascertain the maximum produce of the *haks* which has been converted into money at an average price, and the value so found reduced by one-third as in the preceding rule.

4. Petty *haks* and perquisites upon land not recorded in the public accounts and to which the provisions of the preceding rule are not applicable have been estimated according to the best sources of information available, and the value so found reduced by one-third, as in the preceding rules.

5. Cash allowances under the denomination of *potgi* (subsistence), *kagad bab* (stationery), etc., not being subject to fluctuation from year to year have been estimated at the amount recorded in the public accounts of the year.

6. The sum total of the emoluments valued according to the preceding rules forms the value of all the existing *vatan* emoluments of each office.

7. The officiating patel and kulkarni of each village shall hereafter receive for the performance of the duties of his office a remuneration in cash of at least the amount fixed by the following scales for their offices respectively :—

*Patel's Scale*

For the first thousand rupees of the gross revenue of his village, three per cent., for the second thousand two per cent., and for the balance of gross revenue beyond two thousand rupees one per cent. In addition to these percentages he shall also receive a fixed annual allowance of one rupee, when the gross revenue ranges from 11 to 20 rupees, of two and a half rupees when the gross revenue ranges from 21 to 30 rupees; of 5 rupees when the gross revenue ranges from 31 to 50 rupees, and of 10 rupees when the gross revenue exceeds 50 rupees.

*Kulkarni's Scale.*

For the first thousand rupees of the gross revenue of his village five per cent.; for the second thousand four per cent., for the third thousand three per cent.; for the fourth thousand two per cent.; and for the balance of gross revenue beyond four thousand rupees one per cent. He shall also receive in addition a fixed allowance of two rupees when the gross revenue ranges from 11 to 20 rupees, of five rupees when it ranges from 21 to 30 rupees, and of 10 rupees when the gross revenue is above 30 and does not exceed one thousand rupees, and when it exceeds this amount, but falls short of twelve hundred rupees, such an amount as when added to the percentage shall make up his salary to 60 rupees.

In addition to his salary the officiating kulkarni shall also receive an allowance for stationery as shewn in the subjoined table -

Gross revenue of village			Stationery allowance	Gross revenue of village			Stationery allowance.
			Rs. a. p.				Rs. a. p.
Up to	20	Rs	1 0 0	1,251 to	1,500	Rs. ..	6 0 0
21	50	..	2 0 0	1,501	1,800	..	6 8 0
51	100	..	2 8 0	1,801	2,000	..	7 0 0
101	200	..	3 8 0	2,001	2,500	..	7 8 0
201	350	..	3 0 0	2,501	3,000	..	8 0 0
351	500	..	4 0 0	3,001	3,500	..	8 8 0
501	700	..	4 8 0	3,501	4,000	..	9 0 0
701	900	..	5 0 0	4,001	4,500	..	9 8 0
901	1,250	..	5 8 0	4,501	5,000	..	10 0 0

The following table shews the amount of salary to be paid to officiating patels and kulkarnis according to the preceding scales:—

Gross Revenue of the Village.	Patel's Salary.							Kulkarni's Salary.									
	Percentages.						Total Salary.	Percentages.					Additional fixed allowance.	Total Salary.	Stationery allowance.	Grand total including stationery allowance.	
	Rates.			Amount.	Additional fixed allowance.	Total Salary.		Rates.									
	1st thousand.	2nd thousand.	3rd thousand.					1st thousand.	2nd thousand.	3rd thousand.	4th thousand.	5th thousand.					Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
				Rs. n. p.	Rs. a.	Rs. a. p.						Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	
20 ...	3	...	...	0 9 7	1 0	1 9 7	5	...	...	...	...	1 0	2	3 0	1 0	4 0	
30 ...	3	...	...	0 14 5	2 8 8	3 6 5	5	...	...	...	...	1 8	5	6 8	2 0	8 8	
50 ...	3	...	...	1 8 0	5 0	6 8 0	5	...	...	...	...	2 8	10	12 8	2 0	14 8	
100 ...	3	...	...	3 0 0	10 0	13 0 0	5	...	...	...	...	5 0	10	15 0	2 8	17 8	
200 ...	3	...	...	6 0 0	10 0	16 0 0	5	...	...	...	...	10 0	10	20 0	3 0	23 0	
300 ...	3	...	...	9 0 0	10 0	19 0 0	5	...	...	...	...	15 0	10	25 0	3 8	28 8	
400 ...	3	...	...	12 0 0	10 0	22 0 0	5	...	...	...	...	20 0	10	30 0	4 0	34 0	
500 ...	3	...	...	15 0 0	10 0	25 0 0	5	...	...	...	...	25 0	10	35 0	4 0	39 0	
600 ...	3	...	...	18 0 0	10 0	28 0 0	5	...	...	...	...	30 0	10	40 0	4 8	44 8	
700 ...	3	...	...	21 0 0	10 0	31 0 0	5	...	...	...	...	35 0	10	45 0	4 8	49 8	
800 ...	3	...	...	24 0 0	10 0	34 0 0	5	...	...	...	...	40 0	10	50 0	5 0	55 0	
900 ...	3	...	...	27 0 0	10 0	37 0 0	5	...	...	...	...	45 0	10	55 0	5 0	60 0	
1,000 ...	3	...	...	30 0 0	10 0	40 0 0	5	...	...	...	...	50 0	10	60 0	5 8	65 8	
1,100 ...	3	...	...	32 0 0	10 0	42 0 0	5	4	...	...	...	54 0	6	60 0	5 8	65 8	
1,200 ...	3	...	...	34 0 0	10 0	44 0 0	5	4	...	...	...	58 0	2	60 0	5 8	65 8	
1,500 ...	3	...	...	40 0 0	10 0	50 0 0	5	4	...	...	...	70 0	...	70 0	6 0	76 0	
2,000 ...	3	...	...	50 0 0	10 0	60 0 0	5	4	...	...	...	80 0	...	80 0	7 0	87 0	
2,100 ...	3	...	1	51 0 0	10 0	61 0 0	5	4	3	...	...	83 0	...	83 0	7 0	100 0	
2,500 ...	3	...	1	55 0 0	10 0	65 0 0	5	4	3	...	...	105 0	...	105 0	7 8	112 8	
3,000 ...	3	...	1	60 0 0	10 0	70 0 0	5	4	3	...	...	120 0	...	120 0	8 0	128 0	
4,000 ...	3	...	1	70 0 0	10 0	80 0 0	5	4	3	2	...	140 0	...	140 0	9 0	140 0	
5,000 ...	3	...	1	80 0 0	10 0	90 0 0	5	4	3	2	1	150 0	...	150 0	10 0	160 0	
10,000 ...	3	...	1	130 0 0	10 0	140 0 0	5	4	3	2	1	200 0	...	200 0	15 0	215 0	
20,000 ...	3	...	1	230 0 0	10 0	240 0 0	5	4	3	2	1	300 0	...	300 0	25 0	325 0	

8. The salaries of officiators fixed by the preceding rule form the minimum rate of remuneration; but an addition to the fixed portion of the officiator's allowance according to scale has been made in certain cases specified in the three following subsidiary rules:—

(1) When the balance of the total emoluments found by rule 6 beyond what is necessary to provide the remuneration of the officiator falls short of 5 rupees, this balance has been assigned as a permanent fixed allowance to the officiator in excess of his salary found by the scale in rule 7.

(2) When the balance of the total emoluments found by rule 6 beyond what is necessary to provide the remuneration of the officiator is large, viz., when it exceeds the salary of the officiator according to scale, 10 per cent. of this balance has been assigned as a permanent fixed allowance to the officiator in excess of his salary found by the scale in rule 7.

(3) In the case of towns or large villages with a population of about 2,000 inhabitants or more, for the duties of which two officiating patels will generally be requisite, and the kulkarni will probably require an assistant, a permanent fixed allowance of 10 rupees has been assigned to each officiating patel and kulkarni in addition to his salary found by the scales in rule 7, when the balance of the total emoluments is sufficient for the purpose, but insufficient to bring the case under the operation of the preceding subsidiary rule.

9. The gross revenue of the village referred to in rule 7 is the whole revenue leviable for any year before deducting any remissions.

10. The salary of each officiating patel and kulkarni is to be paid to him quarterly from the taluka treasury in cash, the three first quarter payments being made at one-fourth of the whole amount received by the officiator during the preceding year, and the last quarter's payment at whatever may be due to him when the accounts of the village have been made up. But no part of the salary of an officiator shall on any pretext whatsoever be deducted or withheld from revenue due by himself or others, or from balances of Government revenue in his charge.

11. The salary of each officiator will vary with the fluctuations in the amount of the gross revenue of his village from year to year, as provided for by the scales in rule 7, but in order to avoid confusion and complication in the accounts, the appropriations made from the total emoluments of each *vatan* found by rule 6, to provide the remuneration of the officiators, have been fixed once for all with reference to an amount of gross revenue for each village determined under the two following rules.

12. When the assessment of the arable land, exclusive of alienations, under cultivation in 1850-1851, the year for which the settlement statements have been framed, exceeded five-sixths of the assessment of all the arable lands, exclusive of alienations, in any village, the gross revenue of the year 1850-1851 has been taken for the calculation of the remuneration of the officiator, with a view to fix and determine the extent of the appropriations to be made for his support out of the total *vatan* emoluments.

13. When the assessment of the arable land specified in the preceding rule, in cultivation in 1850-1851, fell short of five-sixths of the assessment of all the arable, exclusive of alienations, in the village, the sum by which it so fell short has been added to the gross revenue of the village, and upon the total gross revenue so formed the remuneration of the officiator has been calculated, with a view to fix and determine the extent of the appropriations to be made for his support out of the total *vatan* emoluments.

14. The existing official emoluments, valued as provided in rules 1 to 6, have been appropriated for the support of the officiator, in the manner specified in the following rules, and the balance of emoluments remaining after providing for the officiator is to be disposed of for the future in the manner also provided for in these rules.

15. The value of *haks* on land, determined by rules 2, 3 and 4, has first been appropriated to provide the salary of the officiator, and when more than sufficient for this purpose, the excess at the amount shewn in the case of each *vatan* in detailed *mowzewan* statements in the native language is to be resumed on behalf of Government. By this arrangement the item of *haks* to village officers will disappear entirely from the accounts in future.

16. When the value of the *haks* appropriated under the preceding rule falls short of the remuneration of the officiator, the cash allowances, valued under rule 5, have next been appropriated to make up the deficiency, and when more than sufficient for this purpose the excess at the amount shewn in the case of each *vatan* in detailed *mowzewan* statements in the native language is to be resumed on behalf of Government. By this arrangement the items of *potgi*, *kaḡad bab*, etc., will disappear entirely from the accounts in future, or, in the event of Government deciding not to resume the excess of *haks* and cash allowances, the version of rules 15 and 16 to be the following :

(15) [The value of *haks* on land, determined by rules 2, 3 and 4, has first been appropriated to provide the salary of the officiator, and when more than sufficient for this purpose, the excess at the amount shewn in the case of each *vatan* in detailed *mowzewan* statements in the native language is to be paid to the officiator as a fixed allowance (*nemnuk*) in addition to his salary found by rules 7 and 8, when it has been customary hitherto for the officiator to appropriate the *haks*, or otherwise it may be assigned to the co-sharers as *sinecure* in accordance with the usage of the *vatan* ]

(16) [When the value of the *haks* appropriated under the preceding rule falls short of the remuneration of the officiator, the cash allowances, valued under rule 5, have next been appropriated to make good the deficiency, and when more than sufficient for this purpose, the excess at the amount shewn in the case of each *vatan* in detailed *mowzewan* statements in the native language is to be paid to the officiator as a fixed allowance (*nemnuk*) in addition to his salary found by rules 7 and 8, but in no case to be assigned as *sinecure* to the co sharers.]

17. When the appropriations under the two preceding rules fall short of the sum required to make up the remuneration of the officiator, the official land has been taxed at the amount shewn in the case of each *vatan* in detailed *mowzewan* statements in the native language to make up the deficit, but always so that this tax and pre-existing *judi* and other cesses together shall in no case exceed the survey assessment of the whole official land. When the official land of any *vatan* is held in shares, and these shares with the amount of *judi* and other cesses now payable on each are separately recorded in the village accounts, then the additional tax imposed on the whole official land of the *vatan* under this rule at the amount specified in the detailed *mowzewan* statements is to be apportioned on the several shares in proportion to the sum by which the full survey assessment of the land of each share exceeds the present

*judi* and other cesses payable on the same, as in the following example of a real case, which shews how an addition to the present cess of Rs 13 is to be apportioned on the several shares of the patel's *vatan* of the village Humalkutti in the Mamlatdar's division of the Parasgad taluka —

Names of shares	Survey assess- ment of the land of each share	Deduct judi now paid on each share	Remaining profit on each share	Addition to the judi in column 3 apportioned on the profit in column 4	Future judi cess on each share, being sum of columns 3 and 4
1	2	3	4	5	6
1. Nimgungowda s	92 12 0	51 8 0	41 4 0	11 0 0	62 8 0
2. Ramchandurgowda s	95 12 0	51 8 0	44 4 0	12 0 0	63 8 0
3. Barnumgowda s	36 0 0	37 12 0			37 12 0
4. Ballungowda s	36 8 0	35 4 0	1 4 0	0 4 0	35 8 0
5. Barrangowda s	68 8 0	50 4 0	18 4 0	5 0 0	35 4 0
6. Ranumgowda s	77 4 0	75 0 0	22 4 0	6 0 0	61 0 0
7. Kanchungowda s	112 8 0	83 8 0	29 0 0	7 12 0	91 4 0
8. Purwutgowda s	79 0 0	75 4 0	3 12 0	1 0 0	76 4 0
9. Dod Kondumgowda s	254 12 0	287 8 0			287 8 0
Total nine shares	853 0 0	727 8 0	160 0 0	43 0 0	770 8 0

In settling the amount of *judi* to be paid on each share, fraction of less amount than  $\frac{1}{4}$  rupee is not to be admitted into the accounts, in accordance with the rule followed in regard to all shares of the survey assessment.

18 When the appropriations under the three preceding rules fall short of the remuneration of the officiator, the deficit should be made up by Government.

19 By the operation of the settlement specified in the preceding rules the official land of every *vatan* will be held either wholly tax-free or subject to the total *judi* cess entered in the detailed *mowsewar* statements, and for the future the entire official lands of every office are to be entered in the accounts as *sarwa nam* or *judi* according as they may be wholly tax-free or subject to a cess, and the present practice of recording a portion of the official land as *sarwa nam* or wholly tax-free and a portion as *judi* is to be discontinued.

20 Nothing contained in any of the preceding rules is to be considered as debarring any hereditary officer from relinquishing his official land when so disposed, and every such officer shall at any time, whether at or subsequent to the introduction of the settlement prescribed in the foregoing rules, be permitted to relinquish by written *rajnama* any entire field or fields into which his official land may have been marked off at the survey, and on so doing the relinquished field is immediately

to be entered in the accounts as *khalsa* land, and the *judi* tax payable by the hereditary officer is to be reduced by the full amount of the survey assessment of the relinquished field and, should the effect of this be to relieve the remaining official land of the whole *vatan* of all tax whatsoever, then this land is to be entered in the accounts as *sarwa inam* or tax-free.

21. The official land under the settlement prescribed in the foregoing rules will form no part of the remuneration of the officiator, who is to be paid wholly in cash, and the land will, therefore, remain in the possession of the co-sharers who now hold it. But when the survey assessment of the whole official land of any *vatan* exceeds by a considerable sum, say by more than 20 rupees, the amount of *judi* tax payable on account of the said land under the settlement enjoined by these rules, then a list of such *vatans* should be forwarded to the Inam Commissioner, with a view to his determining whether official land is held upon valid titles or not.

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## APPENDIX IV (b).

*Rules for the Valuation of the existing Emoluments of Patels and Kulkarnis and for determining the amount of and manner of providing the future Remuneration of Officiators, comprising the principles of Wingate's Rules as generally applied to the Deccan Collectorates with modifications subsequently sanctioned by Government.*

1. All official land, whether recorded as *sarwa inam*, *judi* or otherwise, will be valued at the survey assessment of the same, less the amount of *judi* tax or other cesses to which it may be subject as recorded in the public accounts of the year.

2. Cash allowances under the denomination of *potgi* (fixed allowance), *kagad bab* (stationery), etc., not being subject to fluctuation from year to year, will be estimated at the amount recorded in the public accounts of the preceding year.

3. The officiating patel and kulkarni of each village shall hereafter receive for the performance of the duties of his office a remuneration in cash of at least the amount fixed by the following scales for their offices respectively :—

### *Patel's Scale.*

4. For the first thousand rupees of the gross revenue of his village 3 per cent. ; for the second thousand 2 per cent. ; and for the balance of gross revenue beyond two thousand rupees 1 per cent.

Government Resolution No. 6141, R. D., dated 1st November 1875, and Government Resolution No. 991, R. D., dated 15th February 1876.

5. In addition to these percentages he shall receive a fixed annual allowance (*potgi*) and contingent (or *chowri*) allowance according to the following scale.—

Population				Population			
From	To	Potgi	Chowri expenses.	From	To	Potgi	Chowri expenses.
1	100	2	2	1,501	1,600	17	17
101	200	3	3	1,601	1,700	18	18
201	300	4	4	1,701	1,800	19	19
301	400	5	5	1,801	2,000	20	20
401	500	6	6	2,001	2,200	23	23
501	600	7	7	2,300	2,300	24	24
601	700	8	8	2,301	2,400	25	25
701	800	9	9	2,401	2,500	26	26
801	1,000	10	10	2,501	2,600	27	27
1,001	1,200	13	13	2,601	2,700	28	28
1,201	1,300	14	14	2,701	2,800	29	29
1,301	1,400	15	15	2,801	3,000	30	30
1,401	1,500	16	16	and upwards			

Government Resolution No. 6141, R. D., dated 1st November 1875.

6. In addition to the above scales for the ordinary remuneration of patels a special remuneration may be granted in certain cases under the following classes :—

- Class IV.*—Ordinary large places in the district .. special allowance Rs. 10  
*Class III.*—Extraordinary large or troublesome places in the district, being market towns .. special allowance Rs. 20  
*Class II.*—Large centres of traffic and important railway stations .. special allowance Rs. 30  
*Class I.*—Places such as described under class II, but the ordinary land revenue of which gives small emoluments to the patel .. special allowance Rs. 50

*Kulkarni's Scale.*

7. For the first thousand rupees of the gross revenue of his village 5 per cent. ; for the second thousand 4 per cent. ; for the third thousand 3 per cent. ; for the fourth thousand 2 per cent. ; and for the balance of gross revenue beyond 4 thousand rupees 1 per cent.

8. He shall also receive a fixed allowance (*potgi*) according to the appended scale. But no *potgi* shall be granted when the total emoluments attain to Rs. 72 or no more than shall bring up the total emoluments to that sum.

Revenue of villages ranging from		Potgi.
		Rs.
Rs. 1 to Rs. 25	..	3
Rs. 26 " " 50	..	6
" 51 " " 1,300	..	10
Above Rs. 1,300, so much as may bring up the total emoluments to Rs. 72 and no more		

9. In addition to his salary the officiating kulkarni shall also receive an allowance for stationery as shewn in the subjoined table :—

Gross revenue of village.		Stationery allowance.	Gross revenue of village.		Stationery allowance.
		Rs a.			Rs. a.
Up to Rs. 20	..	1 0	1,501 to Rs. 1,800	..	6 8
21 " " 50	..	2 0	1,801 " " 2,000	..	7 0
51 " " 100	..	2 8	2,001 " " 2,500	..	7 8
101 " " 200	..	3 0	2,501 " " 3,000	..	8 0
201 " " 350	..	3 8	3,001 " " 3,500	..	8 8
351 " " 500	..	4 0	3,501 " " 4,000	..	9 0
501 " " 700	..	4 8	4,001 " " 4,500	..	9 8
701 " " 900	..	5 0	4,501 " " 5,000	..	10 0
901 " " 1,250	..	5 8	Upwards of Rs. 5,000, annas 8 for every additional 500 or fraction thereof.		
1,251 " " 1,500	..	6 0			

10. The percentage due on any given revenue must be exactly calculated out. For instance, a patel on a revenue of Rs. 873 will be entitled to Rs. 26-3-0, which after reducing fractions according to ordinary rule becomes Rs 26 under this head.

11. The following table shews the amount of salary to be paid to officiating patels and kulkarnis according to the preceding scales calculated on even sums for example sake .—

Gross revenue of village.	Patel's salary							Kulkarni's salary										
	Percentages			Amount.	Additional fixed allowances.		Total salary	Percentages					Additional fixed allowance	Total salary.	Stationary allowance	Grand Total, including stationery allowance		
	Rates.				Pogri	Chowri expenses		Rates										
	1st thousand.	2nd thousand.	3rd thousand.	1st thousand.			2nd thousand.	3rd thousand.	4th thousand.	5th thousand.	Amount	Additional fixed (pogri)	17	18				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
				Rs	a	p	Rs	a	p									
Rs. 20	3			0	9	7	4	9	7				1	3			5	
30	3			0	14	5	4	14	5				1	3			9 <sup>1</sup> / <sub>2</sub>	
50	3			1	8	0	5	8	0				2	6			10 <sup>1</sup> / <sub>2</sub>	
100	3			3	0	0	7	0	0				5	10			17 <sup>1</sup> / <sub>2</sub>	
200	3			6	0	0	12	0	0				10	20			23	
300	3			9	0	0	17	0	0				15	30			29 <sup>1</sup> / <sub>2</sub>	
400	3			12	0	0	22	0	0				20	40			34	
500	3			15	0	0	27	0	0				25	50			39	
600	3			18	0	0	32	0	0				30	60			44 <sup>1</sup> / <sub>2</sub>	
700	3			21	0	0	37	0	0				35	70			49 <sup>1</sup> / <sub>2</sub>	
800	3			24	0	0	42	0	0				40	80			55	
900	3			27	0	0	47	0	0				45	90			60	
1,000	3			30	0	0	52	0	0				50	100			65 <sup>1</sup> / <sub>2</sub>	
1,100	3			32	0	0	57	0	0				54	110			69 <sup>1</sup> / <sub>2</sub>	
1,200	3			34	0	0	62	0	0				58	120			73 <sup>1</sup> / <sub>2</sub>	
1,300	3			37	0	0	67	0	0				62	130			77 <sup>1</sup> / <sub>2</sub>	
1,400	3			38	0	0	72	0	0				66	140			81	
1,500	3			40	0	0	77	0	0				70	150			85	
2,000	3			50	0	0	90	0	0				84	200			100	
2,100	3			51	0	0	95	0	0				88	210			104	
2,500	3			55	0	0	107	0	0				105	250			112 <sup>1</sup> / <sub>2</sub>	
3,000	3			60	0	0	120	0	0				120	300			128	
4,000	3			70	0	0	130	0	0				140	400			149	
5,000	3			80	0	0	140	0	0				160	500			160	
10,000	3			130	0	0	190	0	0				200	1000			215	
20,000	3			230	0	0	300	0	0				300	2000			265	

12. The salaries of officiators fixed by the preceding rule form the minimum rate of remuneration, but an addition to the fixed portion of the officiator's allowance according to scale will be made in certain cases specified in the three following subsidiary rules :—

I.—When the balance of the total land emoluments found by rule 1 beyond what is necessary to provide the remuneration of the officiator falls short of Rs. 5. this balance will be assigned as a permanent fixed allowance to the officiator in excess of his salary found by the scale in Rule 3.

II.—When the balance of the total land emoluments found by rule 1 beyond what is necessary to provide the remuneration of the officiator is large, viz., when it exceeds the salary of the officiator according to scale, 10 per cent. of this balance will be assigned as a permanent fixed allowance to the officiator in excess of his salary found by the scales in rules 3 to 11.

\* This provision existed in Dhawar, Sholapur and Ahmednagar only, but appears fairly applicable to all.

\* But if the sum so assignable exceeds one-half of the whole allowance of the officiator according to scale (exclusive in the case of the kulkarni of stationery allowance), then a sum equal to one-half only of the salary of the officiator will be assigned

to him under this rule.

III.—In the case of towns or large villages with a population of about 2,000 inhabitants or more, for the duties of which the kulkarni may require an assistant, a permanent fixed allowance of Rs. 10 will be assigned to the officiating kulkarni in addition to his salary found by the scales in rule 3 when the balance of the total emoluments is sufficient for the purpose but insufficient to bring the case under the operation of the preceding subsidiary rule.

13. The gross revenue of the village referred to in rules 4 and 7 is the whole ordinary revenue leviable on land for the last year before deducting remissions and suspensions, including *judi* but excluding grazing realizations.

14. The salary of each officiating patel and kulkarni is to be paid to him half-yearly from the taluka treasury in cash, the first half-year's payment being made at half of the whole amount received by the officiator during the preceding year and the last half-year's payment at whatever may be due to him when the accounts of the village have been made up. But no part of the salary of an officiator shall on any pretext whatsoever be deducted or withheld from revenue due by himself or others or from balances of Government revenue in his charge.

14A. After the introduction of a revision survey settlement into a taluka or portion thereof, the remuneration of the officiators therein should be annually calculated by the Collector until the revised scale of remuneration given in rules 4 to 12 of these rules is introduced by the Survey Department. The annual calculation to be made by the Collector is to be made on the revised gross revenue of the

year for which the remuneration is due, and in accordance with the scale in force in the taluka, and the amount arrived at should be paid to the officiators half-yearly in accordance with the preceding rule.

The scale of remuneration proposed will be sanctioned by the Collector, except when extra allowances are proposed for patels, in which case the sanction of the Commissioner should be obtained to the grant of the extra allowances.

14B. After the introduction of a revision settlement into a taluka or portion thereof, the Survey Department will forthwith proceed with the enquiry into the question of *mamul judi* and on its completion will revise the salaries of the officiators in accordance with the scale given in rules 4 to 12 of these rules. This revision will be based on the gross revenue of the latest year for which figures are available, information relating to which should be obtained from the Collector.

The revised salaries will be communicated to the Collector for sanction, and when necessary under rule 14A, the Collector will obtain the previous sanction of the Commissioner.

15. The salaries of the officiators, fixed by the Survey Department, will be revised decennially in accordance with the fluctuations of the gross revenue of the village, but in order to avoid confusion and complication in the accounts the appropriations made from the land emoluments of each *vatan* found by rule 1 to provide the remuneration of the officiators will be changed at the decennial revision only when the increase in the emoluments payable exceeds 10 per cent., provided that the decennial revision ordered by this rule shall not be undertaken except when there is special reason or a probability of its resulting in a substantial increase in the existing emoluments of the officiators.

16. When the assessment of the arable land (exclusive of alienations) under cultivation exceeds five-sixths of the assessment of all the arable land exclusive of alienations in any village, the gross revenue of the year shall be taken for the calculation of the remuneration of the officiator with a view to fix and determine the extent of the appropriations to be made for his support out of the total *vatan* emoluments.

17. When the assessment of the arable land specified in preceding rule falls short of five-sixths of the assessment of all the arable land (exclusive of alienations) in the village, the sum by which it so falls short will be added to the gross revenue of the village, and upon the total amount so found, the remuneration of the officiator will be calculated with a view to fix and determine the extent of the appropriations to be made for his support out of the total *vatan* emoluments.

18. The existing official emoluments valued, as provided in rule 1, will be appropriated for the support of the officiator in the manner specified in the follow-

ing rules, and the balance of emoluments remaining after providing for the officiator is to be disposed of for the future in the manner also provided for in these rules.

19. The whole of the land emoluments, valued according to rule 1, will be first assessed for the remuneration of the officiator; if these do not suffice the cash allowances hitherto paid from the treasury will be next taken, any balance required being made up from the treasury

20. When the official land of any *vatan* is held in shares and these shares with the amount of *judi* and other cesses now payable on each are separately recorded in the village accounts, then the additional tax imposed on the whole official land of the *vatan* under this rule will be apportioned on the several shares in proportion to the sur by which the full survey assessment of the land of each share shall exceed the present *judi* and other cesses payable on the same, but always so that this tax and the pre existing *judi* shall in no case exceed the whole survey assessment for the time being of the whole official land, as in the following example which shows how an addition to the present cess of Rs 32 is to be apportioned on the several shares of the patel's *vatan*. —

No.	Names of shares	Survey assessment of the land of each share	Deduct <i>judi</i> now paid on each share	Remaining profit on each share	Addition to the <i>judi</i> in column 4 apportioned on the profit in column 5,	Future <i>judi</i> cess on each share, being sum of columns 4 and 6.
1	2	3	4	5	6	7
		Rs a	Rs a	Rs a.	Rs a.	Rs. a
1	Ningun,gowda's	92 12	51 8	41 4	15 4	66 12
2	Ramchandragowda's	95 12	51 8	44 4	16 4	67 12
3	Bammungowda's	36 0	37 12	.	.	37 12
4	Ballungowda's	36 8	35 4	1 4	0 8	35 12
5	Dod-Kenchungowda's	245 12	287 8	...	....	287 8
Total, five shares		506 12	463 8	86 12	32 0	495 8

In settling the amount of *judi* to be paid on each share fractions of less amount than  $\frac{1}{4}$  rupee are not to be admitted into the accounts, in accordance with the rule followed in regard to all shares of the survey assessment.

21. By the operation of the settlement specified in the preceding rules the official land of every *vatan* will be held subject to the total *judi* cess entered in the detailed village statements, and for the future the entire official lands of every office are to be entered in the accounts as service *inam*.

22. Nothing contained in any of the preceding rules is to be considered as debarring any hereditary officer from relinquishing his official land when so disposed, and every such officer shall at any time whether at, or subsequent to, the introduction of the settlement prescribed in the foregoing rules, be permitted to relinquish by written *rajnama* any entire field or fields into which his official land may have been marked off at the survey, and on so doing the relinquished field, subject to the provisions of the rules in the following paragraph, is immediately to be entered in the accounts as *khalsat* land and the *judi* tax payable by the lands of the office or *vatan* lands is to be reduced by the full amount of the survey assessment of the relinquished field

23. Shares in *vatan* lands may be partially or wholly resigned under the following rules :—

(1) Any separately recorded shareholder in office lands may resign his share or any part of it, so long as the resigned part contains an entire survey number or numbers entered in the name of the person resigning it.

(2) Should the resigned land be only a part of the share the *judi* payable by the resigning sharer shall be reduced by the amount of the survey assessment of the resigned survey number or numbers.

(3) The resigned survey number or numbers shall then, with the survey assessment payable thereon as the future *judi*, be offered to each of the other sharers in succession (commencing with the largest payer of *judi*) on *judi* tenure ; should they all decline to take it, it will then be entered as Government waste land.

(4) But should the resigned land entered as Government unoccupied land under the preceding rule comprise the entire share of the resigning sharer, and the *judi* upon it happen to be more than the survey assessment of the same land, the entire resigned share will be offered with the *judi* due and hitherto paid thereon to each of the other sharers in succession, and if declined by them will be entered as Government unoccupied land ; but the sum by which the *judi* hitherto paid exceeds the survey assessment will be added to the *judi* payable by the other shareholders in proportion to their respective land profits (which is the difference between the *judi* payable by each of them and the survey assessment of their respective shares) in the mode laid down in rule 20 above.

(5) The *judi* upon a single share in office *vatan*s may possibly exceed the survey assessment of the lands comprised in the share in consequence of the uneven distribution of the ancient or *mamul judi* payable by the different sharers as exemplified in the following example :—

Suppose the following case of a patel's *vatan* lands with three sharers :—