

# FORECAST OF THE NEW ASSESSMENT

OF THE

## PATIALA STATE.

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BY

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# FORECAST OF THE NEW ASSESSMENT

## OF THE

# PATIALA STATE.

The only report which the Council of Regency of the Patiala State have received from me since my appointment as Settlement Commissioner of the State, is that which detailed the progress of Settlement operations up to the close of the Sambat year 1958 (13th April 1902). In that report I explained to the Council of Regency in some detail the nature of the task which lay before my Assistants and myself and shewed them what work had actually been accomplished. I did not refer to them any questions of settlement policy nor did I attempt to forecast the financial results of the settlement.

There are several important matters regarding which it is necessary for me to obtain an expression of the views and wishes of the Council of Regency at an early date. My object in writing the present report is to place the Council in possession of such information as they will require to enable them to understand and judge my proposals and to arrive at a decision regarding the important questions of settlement policy which are presented for their consideration.

2. It is perhaps hardly necessary for me to warn the Council of Regency that the financial forecast which I have attempted must be viewed with something of that suspicion which attaches to an effort of prophecy by one who has no special sources of inspiration. There is an element of guess work in all forecasts even when the data are reliable. In the present case that element has largely entered into the compilation of the data themselves.

The instructions which I issued to my Assistant Settlement Officers for the preparation of the circle forecast reports on which this report is based were as follows :—

- I. In British districts the forecast report is prepared mainly to enable the Government to decide whether it is worth while making a new settlement. The officer entrusted with the preparation of the report in British territory has at hand a mass of detailed information which enables him to make a more or less accurate forecast. It is his business to determine the increase of revenue which may be expected to result from a re-assessment, and to state the general grounds on which the estimate of the increase is based. Here we are committed to a new settlement, which is absolutely necessary if only because of the hopeless state of the present record, and the admitted inequality of the distribution. Nevertheless it is high time that I gave the Council of Regency some sort of idea as to the financial results which may be anticipated. Apart from this consideration, it is necessary that before I begin the actual assessment of one portion of the State, I should be able to compare the conditions and circumstances of that portion, with those of the other tahsils or divisions which will come under settlement later.

My Assistant Settlement Officers have, I know, but poor material and imperfect data on which to base their forecasts. They must do the best they can, and if results eventually prove to be very

different from what is now anticipated, the blame must lie at the doors of those responsible for the past and present revenue administration.

II. I want Assistant Settlement Officers to show in tabular form the following information. They should all adopt the same form, and the report should be merely by way of comment on the figures.

1. What was the all-round revenue rate on cultivation at the last settlement?
2. If that cannot be given—as I believe it cannot in most circles,—what was the all-round rate on cultivation at the settlement of Sambat 1932?

III. What were the prices of that period (1) or (2) for the main staples? This Assistant Settlement Officers must of course largely guess at. They can agree amongst themselves regarding the main staples.

IV. Take the *parta* of Sambat 1932 or Sambat 1947 (as the case may be) and apply to present cultivation. Add percentage on account of rise in prices, and shew resulting assessment.

V. Shew (a) present *parta* on cultivation (all-round revenue rate) of each tahsil; (b) *parta* on cultivation of adjoining British tahsils at last settlement; (c) *parta* on cultivation of adjoining British tahsils at last settlement, as it would have been had the Settlement Officer assessed up to his full half net assets standard; (d) rise in prices (selected staples) in adjoining British tahsils since settlement; (e) the *parta* arrived at by adding to (b) the percentage justified by (d); (f) the *parta* arrived at by adding to (c) the percentage justified by (d).

VI. Assistant Settlement Officers will remember that there is no need for us to go below a full half net assets standard. Therefore the *parta* which we will eventually compare with is (f). Apply (f) to our areas of present cultivation and compare results with our present revenue.

VII. Shew canal-irrigated area. It is to our share of the owner's profits on canal cultivation—whether taken by the device of a *nahri parta*, or by putting on an owner's rate, or by increasing the *abiana*—that we must make up deficiencies.

VIII. In their commentary the Assistant Settlement Officers will note whether the British tahsils, with which comparisons are made, are tolerably similar in the matter of soil and climate to our Tahsils, or whether for any special reason the *parta* (f) arrived at, *vide* paragraph V, is too high or too low. Finally Assistant Settlement Officers will give their opinion as to what the future revenue of each tahsil is likely to be. If it varies largely from (f) on present cultivation+fair share of owner's profits on canal cultivation (which should be something between 2 annas and 4 annas for pacca bigha), Assistant Settlement Officers will explain variation.

IX. Shew outstanding balances of revenue and comment upon the ease or difficulty with which collections are made, and generally on the condition of the people.

X. Pacca bighas to be used throughout.

XI. I should like these forecasts as soon as possible.

3. Naturally one of the first questions which presented itself to my mind when I undertook the settlement of the Patiala State, was as to the proportion of the profits of agriculture which the State is entitled to take as land revenue. The Council of Regency have intimated to me that they wish me to adopt the Punjab standard of half

The State share of the produce.

net assets. I do not know whether they have realised to what extent this involves a departure from the principles which have hitherto governed assessments in the State. It is far from my intention to endeavour to dissuade the Council from exercising a wise moderation in this matter. In fact I shall, I think, be able to shew them that they can adopt the Punjab theoretical standard of assessment without diminishing the State revenues, but in so important a matter a definite and final decision should only be given by the Council when they have considered and weighed all the facts.

These have been fully set forth in the various circle reports which have been submitted by my Assistant Settlement Officers.

Prior to the year Sambat 1918, the revenue throughout the State was taken in kind or by appraisement of the produce. The system then followed has been clearly described in the admirable history of Patiala (pages 486 to 494) compiled by the late Khalifa Sayad Muhammad Hussain, Khan Bahadur, Prime Minister of the State. In that year an estimate was made of the value of the actual realizations for the previous twenty-one years. The local Nazims then proposed a cash assessment for each village, sometimes going above and sometimes below the average of previous collections. The assessments thus arrived at were in force for one year only. They were then revised, and new assessments were announced for varying periods in different parts of the State. I append a statement shewing the settlements which have been effected with the malguzars of the State since 1918.



Statement showing the Settlements which have been effected with the malguzars of the State since Sambat 1918.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Serial No.	Name of Tahsil.	DETAIL OF SETTLEMENT.				AREA GIVEN IN ASSESSMENT REGISTER.			AMOUNT OF JAMA MAL AND ADVAD.			REMARKS.	
		Name of assessing officer.	Settlement.	Sambat.		Total.	Cultivated area assessed.	Muafi area un-assessed.	Khalsa.	Jagir and muafi.	Total.		Revenue rate per bigha.
				From	To								
		Lala Kalwant Rai	{ Average of 21 years... One year	...	Rabi. ...	...	Not known.	Not known.	...	...	Rs. 1,61,687	Rs. a p. 0 4 9	On area from Sambat 1919 to Sambat 1922.
		Lala Nihal Chand	...	...	...	...	...	{ 1st year 1,54,116 2nd " 1,71,513 3rd " 1,72,027	1,97,748	11,467	2,09,215	0 6 2	
		Lala Shagan Chand	...	...	...	...	Not known.	"	1,74,554	11,812	1,86,366	0 4 11	
		Lala Tipar Chand	...	...	...	...	"	"	1,71,980	11,554	1,83,484	0 5 5	
		M. Abdul Hamid Khan and Sardar Gurmukh Singh, M. Aulad Ali	...	...	...	...	...	{ 1st year 1,71,980 Last " 1,77,085	1,96,793	5,930	1,89,239	0 5 6	
		Area according to girdawari of and Jama by jamabandi of	...	...	...	...	708,130 747,548	16,707 13,480	2,49,524	6,761	2,02,723 2,56,285	0 4 7 0 5 6	
				...	1959	863,444	797,788	8,944	{ 2,47,370 Jama of muafi plots	9,908 4,175	2,57,278 4,175	0 5 3	
				...	1958				2,47,370	14,083	2,61,453		
		Lala Kalwant Rai Sahib	{ Average of 21 years... One year	...	...	...	Not known.	Not known.	...	...	1,25,260	0 4 5	On area from Sambat 1919 to Sambat 1922.
		Lala Nihal Chand Sahib	...	...	...	...	"	"	2,17,299	6,215	2,23,514	0 7 6	
		Lala Shagan Chand Sahib	...	...	...	...	456,187	"	1,98,152	7,771	2,05,923	0 7 3	
		Lala Tipar Chand Sahib	...	...	...	...	Not known.	"	2,00,217	8,010	2,08,227	0 7 4	
			10 years	...	1935	664,820	"	"	2,00,990	7,823	2,08,753	0 7 4	





Statement showing the Settlements which have been effected with the malguzars of the State since Sambat 1918.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Serial No.	Name of Taluq.	DETAIL OF SETTLEMENT.				AREA GIVEN IN ASSESSMENT REGISTER.			AMOUNT OF JAMA MAL AND ABWAB.				REMARKS.
		Name of assessing officer.	Settlement.	Sambat.		Total.	Cultivated area assessed.	Muafi area un-assessed.	Khalsa.	Jagir and muafi.	Total.	Revenue rate per bigua.	
				From	To				Rs.	Rs.	Rs.	Rs. A. P.	
A	TOTAL OF DISTRICT BARNALA.	Lala Kalwant Rai Sahib {	Average of 21 years ...	...	...	...	Not known.	Not known.	...	...	Rs. 4,51,515	0 5 6	On area from Sambat 1919 to Sambat 1922.
			One year	1918	1919	1,034,474	"	"	5,69,952	1,16,188	6,86,140	0 8 4	
			1st 3 years	...	1919	1,916,997	1,812,936	"	5,19,022	1,16,824	6,35,846	0 7 9	
			2nd 3 years	...	1922	1,930,830	Not known.	"	5,19,988	1,16,909	6,36,897	0 7 9	
			10 years	...	1925	1,930,330	"	"	5,23,967	1,20,872	6,44,783	0 7 10	
		M. Abdul Hamid Khan and Sardar Gurnukh Singh.	1st 12 years	...	1935	1,929,084	1,588,511	38,740	6,08,182	1,25,420	7,33,611	0 7 5	
			2nd 12 years	...	1947	1,929,977	1,661,220	32,589	7,17,478	1,11,373	8,28,851	0 8 0	
			Area according to girdawari of and	...	1959	1,903,309	1,736,153	20,720	7,13,373	1,16,053	8,29,426	0 7 9	
		Sardar Bir Singh, Sahib, Nazim.	Average of 21 years ...	...	...	...	...	Not known.	...	...	...	...	
			One year	...	1918	324,409	283,809	"	3,37,173	10,524	3,47,697	1 7 9	
B	DHUAI.	M. Nizam Ali Khan, Nazim.	3 years	...	1919	323,809	233,548	"	3,45,201	13,152	3,58,353	1 8 7	
			1st 10 years	...	1922	315,454	224,304	"	3,48,051	11,155	3,59,206	1 9 7	
		Sardar Gurnukh Singh, Nazim.	2nd 10 years	...	1932	344,157	276,147	"	3,53,771	10,463	3,64,234	1 5 1	
				...	1942								

Ditto	...	12 years	1944	1950	34,719	282,422	"	3,54,728	9,998	3,54,728	1 4 8
Area according to girdawari of	...		1958	1959							
and					346,403	201,671	4,768	[ Nominal jama of muafi plots. ]	11,075	[ 3,65,661 9,925 ]	1 4 7
Jama by jamabandi of	...		1957	1958				3,54,586	21,000	3,75,586	
Sardar Bir Singh Sahib, { Nazim.	...	Average of 21 years	...	...	...	Not known.	Not known.	...	...	3,28,836	1 15 2
One year	...		1918	1919	273,444	168,916	"	3,05,383	35,173	3,40,556	2 0 3
M. Nisam Ali Khan Sahib.	...	3 years	1919	1922	271,698	164,828	"	3,12,987	34,071	3,46,968	2 1 8
M. Nizam Ali Khan through Fateh Khan, Naib-Nazim.	...	1st 10 years	1922	1932	273,816	166,850	"	3,16,284	31,927	3,48,211	2 1 5
M. Fazal Hakim and Sardar Gurmukh Singh.	...	2nd 10 years	1932	1942	263,524	180,520	"	3,10,110	33,001	3,43,111	1 14 7
Sardar Gurmukh Singh...	...	12 years	1944	1956	272,115	185,101	"	3,12,560	34,555	3,47,115	1 14 0
Area according to girdawari of	...		1958	1959							
and					262,638	189,335	3,077	[ Nominal jama of muafi plots. ]	35,007	[ 3,48,281 8,750 ]	1 14 2
Jama by jamabandi of	...		1957	1958				3,13,274	43,757	3,57,031	

Statement showing the Settlements which have been effected with the malguzars of the State since Sambat 1918.

1	2	3	4	5	6	7	8	9	10	11	12	13
Serial No.	Name of Tahsil.	DETAIL OF SETTLEMENT.			AREA GIVEN IN ASSESSMENT REGISTER.				JAMA.		Revenue rate per bigha.	
		Name of assessing officer.	Settlement.	Sambat.		Total.	Cultivated area assessed.	Muafi area unassessed.	Khalsa.	Jagir and muafi.		Total.
				From	To							
1	NARWARA.	M. Kale Khan, Nazim Bakshi Bahim Baksh Maulvi Fazl-i-Hakim, Nazim Diwan Shogun Chand, Nazim Lala Bhagwan Das, ...	Summary. Ek sala ... Sib sala ... 10 sala I ... 10 sala II ... 12 sala ...	Kharij. 1918 1919 1922 1932 1941 1944	Rabi. 1919 1922 1932 1941 1956	?	?	?	1,22,142 1,27,425 1,39,042 1,39,783 1,45,341	...	1,22,142 1,27,425 1,39,042 1,43,678 1,50,417	... 0 8 2 0 8 3 0 6 4 0 6 4
2	SUNAM.	As above	Summary. Ek sala ... Sib sala ... 10 sala I ... 10 sala II ... 12 sala ...	Kharij. 1918 1919 1922 1932 1941 1944	Rabi. 1919 1922 1932 1941 1956	?	?	?	2,27,181 2,35,458 2,40,565 2,44,010 2,52,093	6,508 ...	2,33,689 2,35,458 2,40,565 2,57,183 2,65,889	... 1 0 2 0 12 4 0 10 11 0 14 1
3	BHAWANI-GARH.	As in Narwana	Summary. Ek sala ... Sib sala ... 10 sala I ... 10 sala II ... 12 sala ...	Kharij. 1918 1919 1922 1932 1941 1944	Rabi. 1919 1922 1932 1944 1956	?	?	?	2,82,339 3,06,175 3,15,995 3,08,985 3,13,962	2,703 ...	2,85,042 3,06,175 3,15,995 3,31,136 3,43,059	... 1 3 4 1 3 8 1 2 8 1 0 6
4	PATIALA.	As in Narwana	Summary. Ek sala ... Sib sala ... 10 sala I ... 10 sala II ... 12 sala ...	Kharij. 1918 1919 1922 1932 1941 1944	Rabi. 1919 1922 1932 1944 1956	?	?	?	2,39,234 2,70,903 2,65,146 2,23,055 2,16,911	...	2,39,234 2,70,903 2,65,146 2,49,298 2,46,798	... 2 4 10 2 3 7 1 11 11 1 11 0
5	GHANAUER.	Sayad Mehdi Hossain Maulvi Nur-ul-Hasan Sardar Dewa Singh, Nazim Mir Aftab Ali, Nazim Sardar Labna Singh, Nazim	Summary. Ek sala ... Sib sala ... 10 sala I ... 10 sala II ... 12 sala ...	Kharij. 1918 1919 1922 1932 1944	Rabi. 1919 1922 1932 1944 1956	?	?	?	2,51,193 1,97,254 2,00,004 2,07,454 2,11,427	2,783 6,608 ...	2,53,976 2,03,862 2,00,004 2,07,454 2,37,817	... 2 7 2 2 0 11 1 12 8 1 15 3

Statement showing the settlements which have been effected with the malguzárs of the State since Sambat 1918.

1	2	3	4	5	6	7	8	9	10	11	12	13
Serial No.	Name of Tahsil.	DETAIL OF SETTLEMENT.				AREA GIVEN IN ASSESSMENT REGISTER.			AMOUNT OF JAMA MAL AND ABWAB.			Revenue rate per bigha.
		Name of assessing officer.	Settlement.	Sambat.		Total.	Cultivated area assessed.	Muafi area unassessed.	Khalsa.	Jagir and muafi.	Total.	
				From	To							
	RAJPURA AND BANUR.	M. Muhammad Nizam Ali Khan, Settlement Officer.	1 year	Kharif 1918	Rabi. 1919	...	...	...	...	...	...	Rs.
		M. Nur-ul Hasan, Nazim.	3 years	1919	1922	...	...	...	...	...	...	...
		S. Dewa Singh, Nazim	10 years	1922	1932	...	...	...	...	...	...	...
		Sd. Anlad Ali, Nazim	10 years	1932	1942	...	...	...	...	...	...	...
		S. Lahna Singh, Nazim	12 years	1944	1956	...	...	...	...	...	...	...
	SASNI.	S. Basta Singh, Nazim	1 year	1918	1919	...	...	...	...	...	...	...
		M. Nizam Ali Khan, Nazim.	3 years	1919	1922	...	...	...	...	...	...	...
		Do. ...	10 years	1922	1932	...	...	...	...	...	...	...
		M. Muhammad Fazal Hakim, Nazim.	10 years	1932	1942	...	...	...	...	...	...	...
		S. Gurmukh Singh, Sahib.	12 years	1944	1956	...	...	...	...	...	...	...

Statement showing the settlements which have been effected with the malguzars of the State since 1918.

1	2	3	DATE OF SETTLEMENT.				AREA.				JAMA.			13	14
Serial No.	NAME OF TARSIL.	Name of assessing officer.	Settlement.	SAMBAT.		Total.	Cultivat- ed area assessed.	Muafi area unassess- ed.	Rs.	Assessed ...	Jagir and muafi.	Total.	Revenue rate per bigha.	REMARKS.	
				From	To										
1	MOHINDARGARH ...	Sardar Jagdish Singh, Nazim.	Summary...	1918	1921	216,089	214,539	1,550	2,22,122	Assessed ...	2,806	2,26,842	1 0 8	The area in antique figures is the area assessed other than cultivated and now not added in the total area. Jama for unassessed muafi lands is added to have a correct incidence, and shown in column 11 as assumed jama. These figures have been collected from Statement Nos. 1 and 3 attached with the forecast report.	
		Sardar Fateh Singh, Nazim.	Do. ...	1921	1925	216,089	23,194	1,550	1,74,436	Assessed ...	4,720	1,79,156	0 13 3		
		Chandhri Charat Ram, Nazim.	Do. ...	1925	1937	216,089	23,194	1,507	1,74,187	Assessed ...	4,720	1,78,857	0 13 2		
		M. Ali Ahmad, Settlement Officer.	Regular ...	1937	1947	238,982	23,194	1,507	1,77,913	Assessed ...	3,485	1,83,312	0 12 2		
		M. Niaz Ali, Nazim ...	Summary...	1947	1959	238,982	31,457	1,507	1,57,434	Assessed ...	5,389	1,62,915	0 10 10		
2	NARNAUL ...	Sardar Jagdish Singh, Nazim.	Summary...	1918	1921	179,746	176,548	3,198	2,35,737	Assessed ...	28,595	2,73,384	1 8 3		
		Sardar Fateh Singh, Nazim.	Do. ...	1921	1925	179,746	13,807	3,198	2,36,029	Assessed ...	37,647	2,71,751	1 8 2		
		Chandhri Charat Ram, Nazim.	Do. ...	1925	1937	179,779	13,807	4,338	2,56,983	Assessed ...	35,722	2,93,986	1 10 2		
		M. Ali Ahmad, Settlement Officer.	Regular ...	1937	1947	206,061	13,807	4,338	2,84,539	Assessed ...	27,951	3,11,694	1 8 2		
		M. Niaz Ali, Nazim ...	Summary...	1947	1959	206,061	19,323	4,338	2,66,007	Assessed ...	27,155	2,82,312	1 5 9		

Statement showing the Settlements which have been effected with the malguzars of the State since Sambat 1918.

1	2	3	4	5	6	7	8	9	10	11	12	13
Serial No.	Name of Tahsil.	DETAIL OF SETTLEMENT.				AREA GIVEN IN ASSESSMENT REGISTER.			JAMA.			Revenue rate per bigha.
		Name of assessing officer.	Settlement.	Sambat.		Total.	Cultivated area assessed.	Muafi area un-assessed.	Khalsa.	Jagir and muafi.	Total.	
				From	To							
				Kharif	Rabi.							Rs. A. P.
1	PINJOUR.	M. Dyal Chand ...	3 years.	1919	1922	...	...	...	...	...	...	...
		S. Dewa Singh, Nazim	10 "	1922	1932	"	...	...	...	...	...	...
		S. Anlad Ali, "	10 "	1932	1942	399,619	125,512	...	...	...	...	...
		S. Basta Singh, "	12 "	1944	1956	399,619	125,512	...	25,498	103	25,601	0 3 3

The method of assessment was of the roughest. The demand formulated in Sambat 1918 was the basis of the State claim, and this was raised or lowered practically at the discretion of the local officers, who were mainly guided by the comparative ease or difficulty with which the revenue was collected. There has therefore been no definite pronouncement of settlement policy since Sambat 1918. The demand has varied, and no doubt as the years went on, the minds of assessing officers, as well as of revenue-payers, were influenced by the theory accepted in British India, that the State should limit its demand to a share of the landlord's profits as distinct from the gross profits of cultivation. The partial (but purely unofficial) acceptance of this theory, coupled with the fact that there has been in Patiala, as elsewhere, a considerable extension of cultivation, and a large increase in the value of agricultural produce has led to the gradual approximation to a half net assets standard of assessment. The fact remains, however, that the only standard, which may be said to bear the seal of authority, is that which was adopted on the occasion of the first cash assessment in Sambat 1918. The share of the produce which the State took in kind, or of which the cash value was appraised, during the 21 years for which statistics were then collated varied from  $\frac{1}{5}$ th to  $\frac{1}{3}$ rd in the case of *barani* cultivation and was sometimes as high as  $\frac{2}{5}$ th in the case of crops irrigated from wells. The status of biswadar or landowner was no doubt recognised to a certain extent, but this did not prevent the State taking as revenue a share of the produce which practically represented the whole rental of the land, or in other words 100 per cent. of the net assets.

4. Patiala politics cannot fail to be influenced by the course of affairs in the British districts by which the State is surrounded. The State share of the produce continued. The idea of proprietorship in land did, to my mind, indubitably exist as far back as the year Sambat 1752 when Baba Ala Singh, as he is universally styled, became the first Raja of Patiala. But proprietorship carried with it few privileges, and there was little security of tenure. Although there has never been any definite or formal relinquishment by a Patiala chief of his right to take from the cultivators of the soil a share of the produce representing the full rental, or what may be described in other words as the entire landlord's profits, the limitation of the State demand and the admission of the existence of a transferable and heritable proprietary right in land with a tangible value attached to it, have practically amounted to a pledge or promise from successive chiefs of Patiala that the recognised owner of the soil will be entitled to share with the State the produce raised by the labour of the tenant cultivator.

The Council of Regency, who are trustees for the present minor chief of Patiala, may therefore confidently formulate a policy, which though new in theory has in practice been conformed to for many years past.

It remains for them to decide on what share of the landlord's profits, or net assets, our standard of assessment should be based. My Assistants have made for every tahsil of the State, with the exception of the Pinjour Tahsil, estimates of the half net assets. They have utilised to the best of their abilities such material as is available. But as I have pointed out before, in most tahsils the data are quite unreliable. We must be careful, therefore, not to attach too much importance to the results.

5. The Council of Regency have already intimated to me that they wish me to adopt the Punjab standard of assessment. I am of opinion that under the circumstances detailed above the Council would not be justified in making an actual reduction of the State demand, in order to introduce this standard, unless it can be proved that the people are actually being impoverished by the operation of the existing assessment, and that, even if they are in some cases being so impoverished, the necessary relief cannot be given by a more equitable distribution of the land revenue. I think, however, on a review of all the facts which have been presented for my consideration by my Assistants, I can give the Council the assurance that we need not, regarding the State as a whole and taking the cesses into consideration, depart from the theoretical Punjab standard in order to justify even a small increase to the present demand. The Council are of course aware that the half net assets standard is only applicable to the land-revenue proper. The cesses, which, whatever their object and however spent, are equally a charge upon the land, may in the Punjab legally amount to 25 per cent. on the land revenue, or (in the case of a full assessment)  $12\frac{1}{2}$  per cent. of the net assets. We are not now concerned with the fact that the actual pitch of the land revenue assessment in the Punjab is generally speaking considerably lower than that which the half net assets standard would justify, and that the cesses realised average some 21 per cent. on the land revenue instead of 25 per cent. If the reasons which have led to an assessment below the allowable maximum in Punjab districts, be found to exist in any part of the Patiala State, they will receive due consideration at the proper time. But it is safe to say that such reasons cannot be adduced in tracts where a demand equal or approximate to the Punjab theoretical maximum has been met for several years past without distress.

6. My advice to the Council of Regency then is that the authorised standard of assessment for the Patiala State should be  $62\frac{1}{2}$  per cent. of the net assets, and that the sum thus realised should include the demand under all heads, both land revenue and cesses. I am not aware what the standard is in the sister States of Jind and Nabha, but I am tolerably confident that in both States it is higher rather than lower than the above. In Alwar, which adjoins the Narnaul District of the Patiala State, the standard recently adopted by Mr. O'Dwyer was 66 per cent. of the net assets for land revenue alone. And in the State of Maler Kotla which is close to Patiala, the demand on account of land revenue and cesses amounts to 80 per cent. of the net assets (*vide* paragraph 41 of the Settlement Report by Mr. Isa Charan Chandu Lal). It is clear then that in adopting the standard of assessment suggested we shall err, if error there is, rather on the side of moderation, than of harshness, provided always that we do not hesitate to go below our standard where local circumstances call for special measures of relief.

7. I take this opportunity of presenting for the consideration of the Council of Regency my proposals regarding the actual levy of the State demand. I have long held the opinion that nothing is gained, whilst much trouble is occasioned by the distribution of the State demand under various heads of account over each assessed holding. The complication which results in British districts in the Punjab is as nothing to the confusion which prevails in the Patiala State. In the days of collections in kind, or of a cash equivalent to a share of the produce ascertained from harvest to harvest, the value of the State share of the harvested crop was termed *mal*, a term which may be regarded as equivalent to our land revenue. The State demand was enhanced by a number of petty exactions, imposed on various excuses, and known under various names, *kharch*, which amounted

to something more than half of these extra demands '*dami shashani*' *tiwnn pukhtagi*, *nazrat* '*begari*' *roz sipahi* '*lipai ket*' *sarani* '*zargar*' *nira* '*sarkar niratahsildar*' &c., &c. When cash assessments were introduced all these were commuted into a payment amounting to 25 per cent. on the *mal*, or 20 per cent. on the whole demand then formulated and the collections on this account were known as *abwab*. It had been customary to take from certain of the more influential zamindars in each village something less than the full State share of the produce. The object of this leniency was of course to secure the co-operation of the leading men in the collection of the State demand. Similarly, with the object of making the cash assessment popular, out of the *abwab* a drawback amounting to 9 per cent. on the land revenue on *mal* was allowed to the same class of zamindars from whom contributions in kind had previously been levied at something less than the full rates. This drawback is known as the *inam*, *inam kinam*, *inam dasotra* or *inam naugiari*. This last name, I am told, originated from the fact that out of each Rs. 100 of the *mal* proper Rs. 1 was supposed to be a special *nazar* to the Maharaja. Of the remaining Rs. 99 Rs. 9 or  $\frac{9}{11}$  were remitted to the persons, and for the reasons indicated. Another explanation is that the *kharch* included in the whole demand as part of the *abwab* amounted to 11 per cent. of that demand, and that Rs. 9 were restored to the zamindars out of the *kharch* as *inam naugiari*. The recipients of the *inam* were, generally speaking, those zamindars who, having paid a *nazrana* to the State for the land in their cultivating possession, or being descended from the actual founders of a village, were recognised as landowners or biswadars. Gradually the *inam* has come to be considered a proof of the possession of *biswadadi* rights, carrying with it joint ownership in the village *shambal*. The wide diffusion of the *inam* defeated the object for which it had originally been granted, for everybody's business became nobody's business, and the natural leaders amongst the people, corresponding to the *lambardars* of these days, not being in receipt of any special allowance, were at no special pains to assist in the business of revenue collection. A further grant was accordingly made to the leading men, corresponding to the *pachotra* given to *lambardars* in British territory, which varied in amount from village to village but was limited to  $\frac{1}{5}$ th or 20 per cent. of the *abwab*. These allowances known as *panchai* are shared in most villages by the descendants of the original grantees, and are even allowed to become the subject of litigation. The amounts are small, and frequently the shares of the ultimate recipients amount to fractions of a rupee only. Consequently as a stimulant to the performance of the arduous duties of a *lambardar* these allowances are useless.

A further drawback from the revenue in the shape of *adhkari* is allowed to landowning and self-cultivating Brahmans and Sayads. Here again the original object of the concession has been lost sight of, and men who have ceased to cultivate are still in receipt of *adhkari*.

There are certain charitable allowances (such as *naukar*, *chiithi tel chirag*) which being classed as drawbacks from the revenue tend to confuse the accounts. The circumstances of all such allowances should be investigated, and if their continuation is thought advisable, small *muafis* which may be granted in perpetuity or for the life-time of the present recipients, should be substituted. A grant of  $\frac{1}{5}$  of the *jama mal* is made under the name of *qasur* to certain villages which used prior to Sambat 1918 to pay  $\frac{1}{5}$ th of their produce to the State instead of the locally prevailing rate of  $\frac{1}{4}$ .

The cesses proper which are levied in the State are simple, being at the rate of 4 per cent. on the land revenue or *jama mal* for the maintenance of roads, schools, hospitals, and post offices, and (generally speaking) at the rate of  $2\frac{1}{2}$  per cent. for the pay of *patwaris*. These cesses are not specially allotted for the purposes for which they are assessed, but form part of the general revenues of the State. A *patwar* fund has recently been constituted under the orders of the Settlement Commissioner, and the *patwar* cess is now credited to that fund. Further miscellaneous items classed as *nazrat* are realised at varying rates in different *tahsils*. Such are *nazar gurdwara*, *nazar thanedar tahsildar* and *diwanji* and a host of others. These are all credited into the State Treasury and, since they constitute in one form or another a tax on agriculture, should obviously be merged in the land revenue demand in future.



8. The above brief, and by no means exhaustive, review of the miscellaneous demands and allowances which are levied and granted in the State is merely written with a view to emphasising what I have stated above, namely, that the revenue accounts of the State are very intricate and confused, and that it is most important that we should take the opportunity, afforded by the settlement, of making the account system as simple as possible. Holding these views regarding the advisability of consolidating the State demand, I was naturally much pleased to find that they have the powerful support of the present Settlement Commissioner of the Punjab. Mr. Wilson in his note on the system of land revenue administration in the Punjab, which has been published as one of the appendices, to the Government of India Resolution on the subject of their land revenue policy, writes as follows:—

“I am myself of opinion that our present system, under which we realise from the owners of agricultural land a large proportion of the net assets as land revenue to be expended on general administration, a smaller percentage for the payment of village officers and another smaller percentage for local improvements, although it has not led to over-assessment, is unnecessarily complicated and confusing, and is unsuited to the circumstances of the province. The individual landowner has not, and cannot hope to have any power to alter the percentage of his net assets which is realized from him for any of these purposes. That is fixed, and must continue to be fixed, by the Government. It does not matter to him personally how the different sums realised from him are credited. What concerns him is the total sum realised from him under all heads. The present system requires us to calculate out on each holding the amount of land revenue due from it, the amount of village officer's cess and the amount of local rate, and the elaborate calculations thus required for each of the three millions of owners' holdings in the Punjab entail an immense amount of unnecessary labour annually, confuse the peasant, the patwari and all account offices, and lead to the impression that the total demand from the land is higher than it really is. It would be much simpler and more satisfactory if the demand for land revenue and cesses were lumped together and assessed on the land in one sum, the total proceeds for each district being allotted in fixed proportions by one annual calculation at head-quarters to the different heads of expenditure. The objects on which the cesses are at present expended must continue to be maintained, but we need not work out the fraction required for such purposes on each holding. Whether the consolidated demand representing land revenue and cesses should be limited, as at present to 62½ per cent. of the net assets, or \* \* \* \* \* to 56½ per cent., or even to a smaller proportion, is a matter for decision with reference to the general finances of India. If it could be reduced to 50 per cent. of the net assets, \* \* \* \* \* I should be glad for the sake of the landowners of the Punjab. But until the general state of the finances allows of this being done, it is no great hardship for the Punjab land-owners to be required to pay for general and local purposes up to 62½ per cent. of their net profits from the land.

9. The introduction of the system of a consolidated demand thus advocated by Mr. Wilson is attended with some difficulties in British India. The cesses are there imposed under special Acts or Regulations; and neither in theory nor in practice form part of the general revenues of the State. Here in Patiala the *abwab* have long since become a part of the land revenue proper, and though in theory the cesses or *siwai* are levied for special purposes, these also are practically in no way differentiated from land revenue, the grants for the upkeep of hospitals, schools and kindred purposes being purely fortuitous. It will therefore be perfectly simple for us to announce and distribute an assessment amounting at the highest to 62½ per cent. of the net assets, and to allot for special purposes certain fixed percentages of the total collections. No doubt with the assistance of their financial adviser, the Council of Regency will take this opportunity of introducing a scheme of partial decentralisation, and take steps to ensure that the sums theoretically levied as local rates will be in future expended for local purposes.

10. As to the proportions of the total demand which should be allotted for special and local purposes my proposals are as follows. The local rate, which would include the present school hospital road and postal cesses, should be fixed at 4 per cent., the patwar cess at 4 per cent. and the *lambardari* and *zaildari* cess at 5 per cent. of the total demand. Regarding the local rate, which in effect I propose to raise from 4 per cent. to about 4½ per cent. (since it will bear the proportion of 4 to 87 when 13 per cent. has been deducted from the total demand), I need only repeat that in my opinion the Council of Regency will be well advised if they constitute local

funds for each district, and give to Nazims a limited discretion in the matter of expenditure. • At present these officers are powerless to do anything to increase the material prosperity of their districts. I should recommend the allotment of  $\frac{3}{4}$ th of the local rate to each District fund, and the retention of  $\frac{1}{4}$ th amounting to 1 per cent. of the total demand in a central fund to be spent exclusively on the furthering of local interests under the orders of the Diwan of the State, and subject of course to the general direction of the *ijlas khas*.

The patwar cess in the Punjab will shortly be consolidated at the rate of  $6\frac{1}{2}$  per cent. on the land revenue. I think that  $4\frac{1}{2}$  per cent. will suffice for our purposes here, that patwaris can be sufficiently well paid, and that the pay of kanungos can also be met from the fund, which will thus be created. It is not necessary for me to dilate on the necessity for paying lambardars a sum sufficient to prove an incentive to zealous and efficient service. There is no branch of the administration which under present circumstances does not suffer from the absence of trustworthy and energetic lambardars in the villages. The *zaildari* system has worked admirably in the Punjab, and I am sure that the Council will agree with me that it should be introduced into the Patiala State. I propose therefore to set aside 4 per cent. of the total demand (or something less than 5 per cent. on the land revenue proper) for the payment of lambardars, and 1 per cent. for zaildars.

The total cesses will thus amount to 13 per cent. of the total demand, or in the event of our assessing up to our maximum,  $8\frac{1}{2}$  per cent. of the net assets, and the standard of our assessment for land revenue proper will be  $54\frac{3}{8}$  of the net assets. The ratio of the cesses to the land revenue will be something over 16 per cent., which is considerably less than the allowable maximum in the Punjab.

11. The acceptance of these proposals involves the abolition of the *inam* and *panchait*. *inam* and the *panchait*, on the one hand, and of the various miscellaneous demands which tax the resources of the zamindar on the other. The *zaildari inam* and the *panchaitra*, or more correctly, the *chauhotra*, which will be paid to lambardars in future, will more than compensate for the loss of *panchait*. The abolition of the *inam nau-giari* is a more serious matter. It has, as I have stated before, come to be regarded as a token or proof of the status of biswadar, and in the popular idea it confers some distinction on the recipient.

The preparation of a carefully attested record of rights will destroy once for all what may be termed the evidential value of the *inam*. In the past the receipt or non-receipt of a share in the *inam nau-giari* has been the determining factor in disputes regarding *biswadari* rights.

When the status of every landholder has been defined, and the owner with a share in the *shamilat*, the *malik qabza* and the occupancy tenant, have each and all been recorded as such, the *inam* will have nothing to recommend it in the eyes of the zamindar except its purely sentimental, or its actual cash, value. Since, however, the sentiment is rooted in the fact that the *inam* previously afforded a valuable proof of that status regarding which there can in future be no dispute, or at least none which the receipt of the *inam* would help to settle, there can be no object in fostering it.

I have not been able to ascertain the actual facts regarding the distribution of the *inam*. In the aggregate it amounts to a large sum of money, as will be seen from the following statement giving the totals for each tahsil:—

No.	Tahsil.	Amount.	No.	Tahsil.	Amount.
		Rs.			Rs.
1	Bhatinda ... ..	15,460	9	Patiala ... ..	11,201
2	Bhiki ... ..	20,286	10	Ghanaur ... ..	16,862
3	Barnala ... ..	11,030	11	Rajpura ... ..	14,602
4	Dhuri ... ..	26,878	12	Baur ... ..	12,555
5	Pail ... ..	21,179	13	Sarhind ... ..	15,071
6	Narwana ... ..	10,170	14	Narnaul ... ..	7,289
7	Sunam ... ..	14,786	15	Kanod ... ..	6,680
8	Bhawanigarh ... ..	19,507	16	Pinjour ... ..	3,247
				Total ... ..	2,26,803

The recipients are however very numerous, and the amounts which find their way into the pockets of individuals are small. One of the most troublesome features of the present system is that there are a very large number of unrecorded share-holders to whom payments are privately made by those whose names appear in the State records. As a result disputes, which often lead to troublesome litigation, are ripe. In point of fact the cash value of the *inam* to the biswadars of the State is very small. What has been given to them with one hand has in the past been taken from them with the other. And if we continue the *inam* we shall have to repeat this process, and adjust our demand so that in the end 62½ per cent. of the net assets may find its way into the State Treasury less such sums as may be paid to lambardars, zaildars or putwaris for the performance of specific duties. This means that the assessment will have to be raised all round, and that the biswadars will only benefit to the very limited extent to which landowners having a somewhat inferior status (*e. g.*, the *malik qabza*) contribute to the payment of the land revenue. The wealthier landlords owning large estates will not benefit at all by the continuation of the *inam* system, since with a view to safe-guarding the interests of the State, I should have to take from them as land revenue, over and above what I should otherwise assess, at least the equivalent of the sums to be granted to them under the name of *inam*. For these reasons I unhesitatingly recommend to the Council of Regency the abolition of the *inam naugiani* altogether.

12. Regarding some of the further concessions allowed to certain villages or certain classes of the community separate proposals will be made after a further examination of the facts. For the purposes of the present forecast I will assume therefore that the amounts granted as *adhhari*, *nankar*, &c., will be continued in one form or another, although it will probably be found that a substantial reduction will be justified. Indeed if I am right in believing the *nankar* grants to be in their origin allowances for the performance of duties akin to those now expected from zaildars in British territory, these grants should be abolished altogether. The Council may now communicate their wishes regarding the remission known as *qasur*, which was originally made for the reason that the villages benefiting by it were situated on the outskirts of the Patiala State. It was supposed that in those days they were specially liable to depredations at the hands of marauding bands coming from beyond State limits. And it was no doubt thought politic to placate the border villages which might be tempted to seek protection from another ruler. There is now no reason why these villages should not be assessed up to the local standard unless it be considered that the long enjoyment of a privilege has created a right to demand its continuance. I am myself of opinion that the privilege should be considered to have expired with the last settlement which recognised it, and that the *qasur* should now be abolished. The following statement gives details regarding the amounts involved:—

No.	Name of village.	Jama (mal and abwab).	Qasur.
		Rs.	Rs.
1	Nagla .. .. .	1,555	256
2	Nauthela .. .. .	1,380	278
3	Golewala .. .. .	620	102
4	Kauryana .. .. .	1,015	167
5	Raya .. .. .	675	111
6	Fata Balu .. .. .	605	100
7	Marziana .. .. .	465	77
8	Ghausiawala .. .. .	580	96
9	Jogiwala .. .. .	555	91
10	Tarangali .. .. .	75	62
11	Gatwali .. .. .	900	148
12	Gujana .. .. .	2,399	395
13	Phullo Khari .. .. .	1,316	217
14	Raman .. .. .	2,158	355
15	Ramsihra .. .. .	640	105
16	Takhanwala .. .. .	1,302	215
17	Bagha .. .. .	1,117	184
18	Kamalo .. .. .	641	106
19	Ramgarh Chananwala .. .. .	1,080	165
20	Rattangarh alias Kankowal .. .. .	1,231	197
	Total .. .. .	20,559	3,377

13. The miscellaneous taxes to which I have referred in para. 7 of this report only serve to confuse accounts and, to a certain extent, to render unequal the distribution of the assessment. They should be swept away without hesitation, or in other words, be merged in the land revenue demand. There are certain other impositions, to which I have not yet referred, the abolition of which I most strongly recommend. These are the taxes on carts, camels, goats and sheep, and brick kilns, and the *zakat* or octroi duties in villages. The orders regarding the taxes on carts and camels were that these were to be levied at the rate of Rs. 2-8 per cart and Re. 1 per annum per camel, used for trading purposes. The tax is a most mischievous one and falls mainly on zamindars who are thus discouraged from themselves taking their produce to the best markets, or from employing their spare time profitably when owing to unfavourable seasons the resources of agriculture fail them. Moreover, no sort of attempt is made to verify the existence of the taxed carts and camels, or to ascertain to what extent they are used for the purposes of trade, in proof of which assertion it is only necessary for me to adduce the case of the Bhiki Tahsil, where no revision of the demand has been made since the year Sambat 1935. A tax on sheep and goats is, in my opinion, quite unjustifiable and economically a mistake. Whether kept by zamindars or village menials they are equally maintained by the natural or artificial produce of the soil, and all sources of income from the soil will be taken into consideration in framing the net assets estimate. As for the tax on kilns it is a troublesome impost, and for the most part is an indirect tax on that portion of the profits of the industry of the zamindar which the State advisedly leaves to him. The levy of a duty on all sales whether of live-stock or grain, or articles of merchandise in a large number of villages, is the most mischievous and the least defensible of all these vexatious impositions. The right to levy these duties is sold by auction, and the natural result is that the contractors, who are invariably supported by the tahsildars, give endless trouble to the people, and even collect the duty on the sales of home-bred cattle which theoretically are exempt. Frequently in order to escape from the consequences of having a greedy octroi contractor in their midst, the villagers themselves buy the contracts at auction, thus in practice paying a totally undeserved fine to the State. The details which I append shew that the practice regarding the imposition of *zakat* varies largely in different parts of the State. In the Bhatinda Tahsil it has come to this, that these duties are imposed in any village for the contract of which any person can be induced to make a bid of Rs. 20 per annum. I strongly advise the Council of Regency to abolish the *zakat* in all villages having a population of less than 5 thousand souls, and to take steps to ensure that the sums collected in those towns or large villages, in which these duties are maintained, be spent in future locally on sanitation and kindred objects.

No.	Tahsil.										No. of village.	Amount of Zakat.
												Rs.
1	Bhatinda	...	...	...	...	...	...	...	...	...	97	8,115
2	Bhiki	...	...	...	...	...	...	...	...	...	106	10,090
3	Barnala	...	...	...	...	...	...	...	...	...	59	4,395
4	Dhuri	...	...	...	...	...	...	...	...	...	84	8,985
5	Pail	...	...	...	...	...	...	...	...	...	24	2,334
6	Narwana	...	...	...	...	...	...	...	...	...	28	5,457
7	Sunam	...	...	...	...	...	...	...	...	...	50	4,904
8	Bhawanigarh	...	...	...	...	...	...	...	...	...	51	5,948
9	Patiala	...	...	...	...	...	...	...	...	...	7	590
10	Ghanaur	...	...	...	...	...	...	...	...	...	1	125
11	Rajpura	...	...	...	...	...	...	...	...	...	7	3,021
12	Banur	...	...	...	...	...	...	...	...	...	4	171
13	Sarhind	...	...	...	...	...	...	...	...	...	15	1,415
14	Narnaul	...	...	...	...	...	...	...	...	...	8	1,065
15	Kanod	...	...	...	...	...	...	...	...	...	12	910
16	Pinjour	...	...	...	...	...	...	...	...	...	7	578
	Total	...	...	...	...	...	...	...	...	...	...	58,103

NOTE.—All towns and villages having a population of 5,000 or over have been excluded from this statement.

Regarding the collections known as *haq-ul-tahsil*, I will submit proposals later when I have ascertained the facts with more exactitude. The enquiries made by Rai Rallia Ram, Assistant Settlement Officer, Barnala,

appear to lead to the conclusion that the name by which these recoveries are known is incorrect and misleading. For the present, however, I will leave both *haq-ul-tahsil* and commutation fees levied from jagirdars out of consideration.

14. One of the most important questions of settlement policy regarding which a decision must shortly be arrived at, is as to the principles and methods of assessing canal-irrigated areas. Canal irrigation, and how to assess it. The water-rates, which are paid by the actual cultivators, are not a tax on the enhanced profits of the landlord in canal-irrigated tracts. I have not now before me all the facts and figures which are necessary to enable me to illustrate and explain the proposals which I would make in this connection. I will, however, indicate the broad outlines of the policy which, as at present advised, I would recommend for adoption by the Council of Regency.

The theory that in taxing the profits of the landlord due to canal irrigation, the State should content itself with the share which forms the standard of assessment in the case of unirrigated or of well-irrigated lands, does not, I believe, find favour with the present revenue authorities in British India. It is argued that the landlord has not lifted hand or foot to bring about the results which lead to his share of the produce being much more valuable than it was when his fields were unirrigated, and that the State is entitled to take from him the whole of the "unearned increment," or, in other words, the difference between the letting value of unirrigated and canal-irrigated land. It is clear that no one would recommend, that, in practice, the assessment should be pitched so high as to leave the landlord absolutely no share in the profits due to canal irrigation. But the above principle having been affirmed, it is left for charity or policy to decide to what extent the landlords should be allowed to benefit by the canals which they have not helped to construct. I do not wish to attempt to controvert this theory, though I cannot pretend to be a convert to it. Assuming it to be unassailably correct, it does not follow that it would be wise or right for the Council of Regency to adopt it in this, the first regular settlement of the State. If the 62½ per cent. of the net assets standard be adhered to throughout, the incidence of the total demand per acre of crop in the Patiala State will not be less, but greater than the incidence in the British districts adjoining even after that theory has there found application. In the adjoining British districts which are irrigated from the Sirhind Canal, the land revenue assessments were imposed many years ago. They are light and leave the landlord in enjoyment of unduly large profits. They cannot be increased for several years to come, and the only alternative, to allowing the landlord to enjoy all the extra profits due to canal irrigation (leaving out of consideration the tenant's share of the profits and the tenant's contribution in the shape of *abiana* is to directly increase the cost of the water. This can be done by imposing an owner's rate, or by increasing the crop water-rate, known as *abiana*. Most authorities are agreed that, since in the long run rents must adjust themselves between landlord and tenant in accordance with the laws of supply and demand, the simplest and best way to effect the desired object is to increase the *abiana* to a point which will necessitate the landlord's sharing the burden, either by making an actual payment or by reducing the rental in kind or in cash. The Council of Regency will understand that when landlord's profits are thus spoken of as distinct from the tenant's wage-share of the produce the fact that landlord and tenant, landowner and cultivator, are more often than not one and the same person, has not been lost sight of. All our principles of assessment are based on the theory that the cultivator of the land, whether he happens also to be the owner or not, is as such worthy of his hire, and that he is entitled to a subsistence in return for his labour, and to such margin of profit as local circumstances following economic laws will permit him to enjoy. The *abiana* on the Sirhind Canal might have been fixed higher or lower in the first instance. Had it been fixed lower the effect by now would doubtless have been that the landlord's share of the produce would have increased. As it is the share has remained much the same as in the case of unirrigated land, and it is only by the increased weight of grain and the increased value of that share due to irrigation that the landlord has profited. Rents having now had time to adjust themselves on the Sirhind Canal, as well as on the other great irrigation systems in the Punjab, it may be assumed that whatever is left to the actual cultivator after he has paid the rent

partly in cash to the Canal Department and partly in kind to the landlord, represents no more than a fair wage for his labour. The only taxable profits remaining therefore are those which accrue to the landlord. If now we attempt to extract from the landlord our State percentage of these extra profits by increasing the direct cost of irrigation, we shall most certainly invite a conflict between landlords and tenants, and we shall, in my opinion, for a time at least, weaken the always variable demand for canal water. In those parts of the State where a sandy soil predominates, the direct profits of irrigation are not large. The canal is of inestimable value to the tracts in question as the rainfall is light and uncertain, but mainly because in years of drought it enables people to stay in their villages, and to raise a certain amount of ready money by mortgaging the canal commanded fields. To increase the cost of canal water would be to increase the burden of the zamindar in the very years when he is least strong to bear it. Whether this proposition holds good for the upper or north-eastern portion of the tract irrigated by the Sirhind Canal, and for the villages in the Narwana Tahsil irrigated by the Sirsa Branch of the Western Jamna Canal, I am not sure. But the reluctance of the cultivator to take canal water unless practically compelled to do so by the failure of the rains, which is evidenced by the great fluctuation in the demand from season to season, would seem to point to the conclusion that it does. For these reasons I am of opinion that the Patiala State would do well to take its share of the landlord's profits due to irrigation in the form of land revenue. As to the way in which that revenue should be assessed and distributed I will make my recommendations later. It may be that the action taken by the Government of India in the matter of the water rates on the British Branches of the Sirhind Canal, some of which irrigate largely in Patiala territory, or a more intimate knowledge of local conditions than I have yet been able to acquire, will necessitate a modification of the views which I have above expressed. Meanwhile I shall merely give a rough estimate of the amount which may be taken in each tahsil as the State share of the landlord's profits due to canal irrigation. It can be decided later whether this sum should be taken as land or canal revenue. If the latter is decided on, the new settlement will result in an apparent loss of revenue, though it will make no practical difference in the treasury receipts, except in the case of those villages which irrigate from the British Branches of the Sirhind Canal. If the landlord's profits due to irrigation in those villages are reduced by the raising of the *abiana* rates, it will obviously be impossible for me to increase the land revenue assessment in respect of those profits. This question has already formed the subject of a separate reference to the Council of Regency, and need not be further discussed here.

15. I now pass to a consideration of the probable financial results of my proposals, and will first deal with the Barnala Circle, consisting of the tahsils of Bhatinda, Bhiki, Barnala, Dhuri and Pail.

Financial forecast, Barnala Circle. The Assistant Settlement Officer's report.

*Note.*—Pail has recently been transferred to the Rajpura Circle.

Rai Rallia Ram has furnished me with a most admirable report for this circle, characterised by his usual thoroughness and shrewd common sense, and containing a perfect mine of information. Long as the report is it contains nothing which is superfluous, and I have derived the greatest benefit from studying it. Since, however, the information collected by Rai Rallia Ram must be supplemented, verified and repeated in the assessment reports of the various tahsils, I will not do more now than briefly deal with the conclusions arrived at.

Rai Rallia Ram has followed my suggestion in proposing the abolition of the grants *inam* and *panchai*, and of the demands on account of *nazrat*, taxes on camels and carts, and octroi in villages. He proposes cesses at 12 per cent. on the land revenue, or at somewhat lower rates than those suggested by me in paragraph 10 above. In the statement which I append, the Assistant Settlement Officer shows for each of the five tahsils in his circle the net gains and losses to the State which will result from withdrawing these concessions, abolishing these miscellaneous demands, and substituting cesses at the rates proposed by him for those now in force. He also makes a proposal that the net profit resulting to the State should be utilised in paying *zaildars* and rewarding influential zamindars who do good work in connection with the settlement:—

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Serial No.	NAME OF TAPSYL.	AMOUNT OF JAMA.			INCREASE.											DECREASE.					Remarks.	
		Mal.	Abwab.	Total.	INAM, PANCHAI AND PACHOTRA.			CESSES.			PATWAR.			Nazra.	Taxes on carts &c.	Octroi duties in villages.	Total.					
					Inam and pau- chal.	Present.	Total.	At 4 per cent. pro- posed for future.	Savings, i.e., difference of columns 8 and 9.	Present.	At 4 per cent. pro- posed for future.	Increase.	Present.					At 4 per cent. pro- posed for future.	Increase.	Total of columns 10, 13 and 16.		
1	Bhatinda ...	2,12,400	48,963	2,61,453	17,719	247	17,966	10,458	7,508	8,485	10,458	1,973	5,182	10,458	5,276	14,757	946	9,690	8,115	18,751	-3,994	Difference of columns 17 and 21.
2	Bhiki ...	2,31,841	56,149	2,90,490	23,116	...	23,116	11,620	11,496	9,879	11,620	2,241	5,700	11,620	5,911	19,648	888	6,689	10,090	17,617	+2,031	
3	Barnala ...	2,50,242	33,291	2,92,533	12,873	3,515	10,388	11,701	4,687	10,369	11,701	1,332	6,790	11,701	4,902	10,921	672	8,584	4,395	13,551	-2,630	
4	Dhuri ...	3,14,864	60,722	3,75,586	30,550	...	30,550	15,023	13,527	12,562	15,023	2,461	7,836	15,023	7,187	25,175	1,075	2,949	8,955	13,009	+12,166	
5	Pail ...	3,02,005	55,026	3,57,031	22,991	...	22,991	14,281	8,710	12,052	14,281	2,229	7,482	14,281	6,799	17,738	1,203	1,478	2,334	5,015	+12,723	
	Total ...	3,22,942	2,54,151	15,77,093	1,07,240	3,702	1,11,011	63,083	47,925	52,847	63,083	10,236	33,008	63,083	30,075	88,239	4,684	29,340	33,919	67,943	+20,296	

16. In order to estimate the amount of the revenue which can be taken from the five tahsils in his charge, the Assistant Settlement Officer, Barnala Circle, has contrasted (1) existing *jama* of Sambat 1957-58; (2) *jama* arrived at by applying the all-round revenue rate of last settlement to the present cultivated area; (3) *jama* of (2) after adding percentages on account of rise in prices which he has variously estimated at 14 for Bhatinda, 13 for Bhiki and Barnala, and 16 for Dhuri and Pail; (4) *jamas* arrived at by applying the revenue rates of adjoining British tahsils to our cultivated areas after allowing for the increase in prices since those tahsils were assessed; (5) *jamas* arrived at by applying to our cultivated areas the half assets rates adduced by Settlement Officers for the same adjoining British tahsils; (6) *jama* according to the half assets estimate framed by the Assistant Settlement Officer; (7) *jama* arrived at by applying the revenue rates which the Assistant Settlement Officer favours; (8) *jama* of (7) plus the amounts which the Assistant Settlement Officer considers may be assessed on the profits of canal cultivation.

The word *jama* as used above means the total of the demand now collected as *mal* and *abwab*. *Jagirs*, *muafis* and the miscellaneous allowances made, and demands realised, which have above been alluded to, have not been taken into consideration in the following statement which summarises the results arrived at by Rai Rallia Ram :—





No.	2	3	4	5	6	7	8	9	10	11	12
Details.	DEMAND OR										
	Existing jama of Sambat 1957-58.	Without adding increase in prices.	After adding increase in prices.	Jama by general rates of last Settlement.	Jama by rates of foreign adjoining territories after adding increase in prices.	Half assets.	Revenue rates.	Parta nahri.	Total of Nos. 8 and 9	New jama to be proposed.	...
Bharinda.	2,61,453	2,77,148	3,14,941	3,35,682	3,38,863	4,44,659	4,17,894	+53,488	+45,092	+41,380	+60,863
	2,61,453	2,77,148	3,14,941	3,35,682	3,38,863	4,44,659	4,17,894	+53,488	+45,092	+41,380	+60,863
Bhiki.	2,30,490	2,96,682	3,35,682	2,96,767	3,82,900	3,80,773	+15,695	+6,142	+4,254	+7,314	+3,742
	2,30,490	2,96,682	3,35,682	2,96,767	3,82,900	3,80,773	+15,695	+6,142	+4,254	+7,314	+3,742
Barwala.	2,92,533	3,82,900	4,44,659	4,17,894	+53,488	+45,092	+41,380	+60,863	...	...	...
	2,92,533	3,82,900	4,44,659	4,17,894	+53,488	+45,092	+41,380	+60,863	...	...	...
Dhuri.	3,75,636	3,82,900	4,44,659	4,17,894	+53,488	+45,092	+41,380	+60,863	...	...	...
	3,75,636	3,82,900	4,44,659	4,17,894	+53,488	+45,092	+41,380	+60,863	...	...	...
Pail.	3,57,981	3,80,773	4,17,894	+53,488	+45,092	+41,380	+60,863	...	...	...	...
	3,57,981	3,80,773	4,17,894	+53,488	+45,092	+41,380	+60,863	...	...	...	...
Bharinda.	...	+15,695	+6,142	+4,254	+7,314	+3,742	...	...	...	...	...
	...	+15,695	+6,142	+4,254	+7,314	+3,742	...	...	...	...	...
Bhiki.	...	+6,142	+4,254	+7,314	+3,742	...	...	...	...	...	...
	...	+6,142	+4,254	+7,314	+3,742	...	...	...	...	...	...
Barwala.	...	+4,254	+7,314	+3,742	...	...	...	...	...	...	...
	...	+4,254	+7,314	+3,742	...	...	...	...	...	...	...
Dhuri.	...	+7,314	+3,742	...	...	...	...	...	...	...	...
	...	+7,314	+3,742	...	...	...	...	...	...	...	...
Pail.	...	+3,742	...	...	...	...	...	...	...	...	...
	...	+3,742	...	...	...	...	...	...	...	...	...
Bharinda.	...	+15,695	+6,142	+4,254	+7,314	+3,742	...	...	...	...	...
	...	+15,695	+6,142	+4,254	+7,314	+3,742	...	...	...	...	...
Bhiki.	...	+6,142	+4,254	+7,314	+3,742	...	...	...	...	...	...
	...	+6,142	+4,254	+7,314	+3,742	...	...	...	...	...	...
Barwala.	...	+4,254	+7,314	+3,742	...	...	...	...	...	...	...
	...	+4,254	+7,314	+3,742	...	...	...	...	...	...	...
Dhuri.	...	+7,314	+3,742	...	...	...	...	...	...	...	...
	...	+7,314	+3,742	...	...	...	...	...	...	...	...
Pail.	...	+3,742	...	...	...	...	...	...	...	...	...
	...	+3,742	...	...	...	...	...	...	...	...	...
Bharinda.	...	+15,695	+6,142	+4,254	+7,314	+3,742	...	...	...	...	...
	...	+15,695	+6,142	+4,254	+7,314	+3,742	...	...	...	...	...
Bhiki.	...	+6,142	+4,254	+7,314	+3,742	...	...	...	...	...	...
	...	+6,142	+4,254	+7,314	+3,742	...	...	...	...	...	...
Barwala.	...	+4,254	+7,314	+3,742	...	...	...	...	...	...	...
	...	+4,254	+7,314	+3,742	...	...	...	...	...	...	...
Dhuri.	...	+7,314	+3,742	...	...	...	...	...	...	...	...
	...	+7,314	+3,742	...	...	...	...	...	...	...	...
Pail.	...	+3,742	...	...	...	...	...	...	...	...	...
	...	+3,742	...	...	...	...	...	...	...	...	...

17. Combining the two statements given above, it will be seen that Results of Rai Rallia Ram's proposals if adopted would lead to the following results:—

Serial No.	Name of Tahsil.	Increase in jama.	Result of abolishing old cesses, miscellaneous demands and the inam and panchai grants and imposing new cesses.	Total net increase.
		Rs.	Rs.	Rs.
1	Bhatinda ... ..	55,000	—3,994	51,006
2	Bhiki ... ..	35,000	+2,031	37,031
3	Barnala ... ..	15,000	—2,630	12,370
4	Dhuri ... ..	10,000	+12,166	22,166
5	Pail ... ..	10,000	+12,723	22,723
	Total ...	1,25,000	+20,296	1,45,296

The Assistant Settlement Officer has, however, in the statement appended to paragraph 15 above, calculated the cesses on the old instead of on the new proposed *jamas*. It is apparent from his report that he contemplates an increase to the cesses proportionate to the increase in the *jamas*. Since he has proposed cesses at 4 per cent. each for local rate and patwar, and since he suggests that 4 per cent. should be paid to lambardars out of the *jama* (this being justified by the abolition of the *inam* and *panchai* grants) the above figures should be increased by 4 per cent. on the increase to the *jamas* to give the total increments which in Rai Rallia Ram's opinion may be safely and justifiably taken in each tahsil in his circle—

	Increase.
	Rs.
Bhatinda ... ..	53,206
Bhiki ... ..	38,631
Barnala ... ..	12,970
Dhuri ... ..	22,566
Pail ... ..	23,123
Total ...	1,50,496

18. The following statement shows the sums which at present find their way either into the Government Treasury or into the pockets of the jagirdars, muafidars or recipients of charitable or other grants constituting in fact the burden of taxation which the land bears:—

1	2	3	4	5	6	7	8
Serial No.	Name of Tahsil.	Jama.	Present cesses.	Miscellaneous demands.	Total.	Deductions inam, panchai and pachotra.	Total demand representing the burden on the land.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Bhatinda ... ..	2,61,453	13,667	18,751	2,93,871	17,966	2,75,905
2	Bhiki ... ..	2,90,490	15,088	17,617	3,23,195	23,116	3,00,079
3	Barnala ... ..	2,92,533	17,168	13,551	3,23,252	16,388	3,06,864
4	Dhuri ... ..	3,75,586	20,398	13,009	4,08,993	30,550	3,78,443
5	Pail ... ..	3,57,031	19,534	5,015	3,81,580	22,991	3,58,589
	Total ...	15,77,093	85,855	67,943	17,30,891	1,11,011	16,19,880

The Assistant Settlement Officer is, therefore, of opinion that after paying to lambardars a sum equal to 4 per cent. on the *jama* the amounts shown in column 7 above may be increased by the sums detailed at the close of paragraph 17

above. The amounts of the *lambardari* cess calculated on the new proposed *jamas* would be as follows :—

	Rs.
Bhatinda ... ..	12,658
Bhiki ... ..	13,020
Barnala ... ..	12,301
Dhuri ... ..	15,423
Pail ... ..	14,681

To arrive at the total amounts which would, according to Rai Rallia Ram's estimate, form the new assessments under all heads of demand for the five tahsils in the Barnala Circle, we must add to the amounts shown in column 7 of the above statement, the sums given at the close of paragraph 17, and the sums which would be given back by the State to the *lambardars*. We thus arrive at the following figures :—

1	2	3	4	5	6	7
Serial No.	Name of Tahsil.	Total new assessment.	To be paid to <i>lambardars</i> .	Balance received by the State, or by jagirdars, <i>muafidars</i> , &c.	Previous receipts by State or assignees, &c., &c.	Net gain to the State or to recipients of assigned land revenue or grants.
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Bhatinda ... ..	3,41,769	12,658	3,29,111	2,75,905	53,206
2	Bhiki ... ..	3,51,720	13,020	3,38,710	3,00,079	38,631
3	Barnala ... ..	3,32,135	12,301	3,19,834	3,06,864	12,970
4	Dhuri ... ..	4,16,432	15,423	4,01,009	3,78,443	22,566
5	Pail ... ..	3,96,398	14,681	3,81,712	3,58,589	23,123
	Total ...	18,38,459	68,083	17,70,376	16,19,880	1,50,496

19. For various reasons it is not possible for me to criticise the Assistant Settlement Officer's estimates in detail, nor is it necessary seeing that I am now writing a forecast and not a Settlement Report. Rai Rallia Ram has given his reasons for discrediting his own half net assets estimates. He has most carefully considered the various estimates arrived at by applying the various standards detailed in paragraph 16 above.

In the event he has been guided by his local knowledge of the tracts in question, which exceeds mine, and has especially given weight to the consideration that the previous assessments, though heavy in his opinion in the Bhiki, Barnala, Dhuri and Pail Tahsils, have been paid without evidence of any great distress. He has arrived at his final estimates eventually by applying the all-round revenue rates which appear to him to be suitable to each tahsil. Although he had in his mind the idea that the half net assets standard should eventually govern the amount of the revenue proper, it is not safe to assume that it is Rai Rallia Ram's opinion that the amounts which he considers may be taken as revenue or *jama mal* are equal to the half net assets, for he was also doubtless influenced by the comparative lowness of the cesses to those in force in British territory. However, making for the moment that assumption, we arrive at the following results. The new *jamas* proposed by Rai Rallia Ram must in each case be decreased by the sums which he calculates should be paid therefrom to *lambardars*, in order to arrive at his idea of what the *jama mal* should be. This gives for Bhatinda a *jama mal* of Rs. 3,03,795, for Bhiki of Rs. 3,12,470, for Barnala of Rs. 2,95,232, for Dhuri of Rs. 3,70,163 and for Pail of Rs. 3,52,350.

If these sums equal the half net assets of each tahsil then 62½ per cent. of the net assets would be as follows :—

	Rs.
(1) Bhatinda ... ..	3,79,784
(2) Bhiki ... ..	3,90,587
(3) Barnala ... ..	3,69,040
(4) Dhuri ... ..	4,62,704
(5) Pail ... ..	4,40,437

These figures give increases to the demand which we cannot for a moment contemplate taking. The estimate of the all-round revenue rate applicable to the Bhatinda Tahsil arrived at by Rai Rallia Ram closely

corresponds with that which I tentatively fixed when inspecting this tahsil last year; and generally speaking I accept his conclusions as to the amounts which may be taken from the other tahsils as sound and reliable guides for the purposes of this forecast.

20. As to the amounts which Rai Rallia Ram estimates can be taken in the form of a *nahri parta*, or by some other device, on account of the profits of canal irrigation, I think that they may be accepted for the present as being as fair estimates as can be made with the data at our disposal. He has arrived at them by applying a rate of 2 annas per pacca bigha on *nahri* land in the Bhatinda Tahsil, 3 annas per bigha in Bhiki, and 4 annas in Barnala, Dhuri and Pail. When the time comes for writing an assessment report of these tahsils, the facts and figures collected by Mr. King, Settlement Officer, Sirsa, in connection with the question of the enhancement of the *abiana* in British villages irrigating from the Sirhind Canal, will be most useful. At present, owing to the unreliability of our statistics a comparison with Mr. King's proposals cannot be properly made. In the tract which he calls the northern zone, he has proposed water-rates which give an average of Rs. 5.08 per acre, as compared with Rs. 3.67 the average at the existing rate. In his southern zone Mr. King proposes an average rate of 3.75 as compared with Rs. 3.20. The proposed increase is therefore about Rs. 1-6½ per acre in the northern zone, and 9 annas in the southern zone. The proportionate increase per bigha would be about 14 annas and 5 annas 6 pies. The amount of a *nahri parta* or fixed assessment on canal-irrigated land, which would yield in a term of years the same return as an increased *abiana* levied on actual irrigation, can only be calculated when we know what proportion of the canal commanded area, or land classed as *nahri* is on the average irrigated in each year. We have, however, no reliable statistics except for the Bhatinda Tahsil, and for that Tahsil I have not before me now the figures for the actual irrigation in years past. The Canal Department do not as a rule profess to irrigate, in any one year, more than about ⅓rd of the commanded area, but in point of fact the proportion of the irrigated to the commanded area does, I believe, amount to much more than ⅓rd. Rai Rallia Ram's proposed *nahri partas* are, however, in the proportion of 2, 3 and 4 to 5½ and 14. No part of the State irrigates so large a proportion of the more valuable crops, such as sugarcane, as do the best parts of Mr. King's northern zone. Bhiki and Bhatinda are certainly in the southern zone, and statistics such as Mr. King has compiled would probably not justify so large an all-round increase as 14 annas in the *abiana* in Barnala, Dhuri, or Pail.

21. I do not think that I need trouble the Council of Regency with any further comments on Rai Rallia Ram's estimates. Assuming that 62½ per cent of the net assets will be our maximum assessment, and having regard to the fact that owing to poor soil and precarious rainfall a large portion of the tract in question is, in spite of the canal, liable to great vicissitudes, my conclusion as to the results which may be anticipated from the re-assessment of these five tahsils is as follows. To effect a comparison with the previous assessment it is necessary to deduct from the total amounts shown in column 7 of the first statement attached to paragraph 18 above the amounts of the old cesses shown in column 3 of that statement:—

1	2	3	4	5	6	7	8	9	10
Serial No.	Name of Tahsil.	Total new assessment.	CLASSES.				Jama mal.	Previous jama mal.	Net in- crease or deficit.
			Lambar- dari and zaildari.	Patwar.	Local rate.	Total.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Bhatinda ...	3,42,000	17,100	13,680	13,680	44,460	2,97,540	2,43,734	+53,806
2	Bhiki ...	3,50,000	17,500	14,000	14,000	45,500	3,04,500	2,67,374	+37,126
3	Barnala ...	3,32,000	16,600	13,280	13,280	43,160	2,88,840	2,79,860	+9,180
4	Dhuri ...	4,15,000	20,750	16,600	16,600	53,950	3,61,050	3,45,036	+16,014
5	Pail ...	3,95,000	19,750	15,800	15,800	51,350	3,43,650	3,34,040	+9,610
	Total ...	18,34,000	91,700	73,360	73,360	2,38,420	15,95,580	14,69,844	+1,25,736

My proposal to abolish certain miscellaneous demands which are not included in the previous Jamá Mál must be borne in mind in considering these figures. The net result to the State treasuries will be shown clearly in a combined statement which I will append to this report.

The direct gains to the State will not be the amounts shown in column 9 of the above statement, for on the one hand the abolition of the miscellaneous demands above referred to has to be taken into consideration and on the other it must be remembered that this estimate not only provides for the liberal payments of zaildars, lambardars and patwaris in future, but also makes available for expenditure on roads, schools, and hospitals a very much larger sum than is at present collected for or spent on these purposes. Of course the amounts to be paid to assignees of land revenue, and to recipients of such grants as the Council may think it advisable to continue, will have to be deducted from the total assessments in order to arrive at the sums which will be actually credited into the State Treasury. The *jagirs*, assessed *muafis*, un-assessed *muafis*, calculated at an assumed rate, *adhkari*, *chohara* and *panjam*, or *qasur*, amount at present to the following totals.

	Rs.					
Bhatinda	...	...	...	...	...	17,585
Bhiki	...	...	...	...	...	14,128
Barnala	...	...	...	...	...	1,06,999
Dhuri	...	...	...	...	...	25,715
Pail	...	...	...	...	...	45,289
Total	...	...	...	...	...	2,09,806

It is impossible for me to say what amounts will be paid out of the new *jama* on these accounts. At the most the increase would be proportionate to the increase in the *jamas*. But it is a question whether assignees of land revenue should receive the sums realised by a *nahri parta*, and I have, moreover, recommended above that the *qasur* grants be abolished. Probably an investigation into the circumstances of the *adhkari* grants will lead to a reduction under that head. It may, therefore, be assumed that the increase to these assignments and grants will, if indeed there is not a reduction, be inconsiderable.

22. The report of Rai Gauri Shankar, Assistant Settlement Officer of the Patiala Circle Report, deals with the five tahsils of Narwana, Sunam, Bhawanigarh, Patiala and Ghanaur. It is altogether an admirable report, well written, clear, and giving evidence of a thorough grasp of assessment problems. In dealing with the two reports of the Barnala and Patiala Circle my difficulty is to avoid discussing the many interesting questions which are raised by the two Assistant Settlement Officers. The Council of Regency, however, will probably prefer that I should only present for their consideration the conclusions at which I have arrived. If they wish to follow the processes leading to those conclusions I would refer them to the circle reports. In any case these will repay perusal.

23. The accompanying statement compares the all-round rates on cultivation given by (1) the present demand; (2) the same increased by 16 per cent. on account of rise in prices; (3) the Assistant Settlement Officer's half net assets estimate; (4) the revenue rates adopted at the last settlements in adjoining British districts; and (5) the half net assets estimates made by assessing officers in adjoining British districts. The rise in prices which has taken place since the districts in question were settled has been taken into consideration in the two last calculations.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Serial No.	Name of Tahsil.	LAST SETTLEMENT, SAMBAT 1944-45.		NOW SAMBAT 1957-58.		Settlement ratio, columns 3 and 4.		Percentage of rise in prices.	Settlement ratios increased by column 8.	HALF NET ASSET RATES (INCLUDING NAHRI AREA).		Tahsil.	Assessment circles.	Year of settlement or the rise in prices.	Detail.	Revenue rates.		
		Total cultivated area.	Gross assessment.	Total cultivated area.	Gross assessment.					Irrigated.	Unirrigated.					Soil.	All-round rate.	Half net asset rate.
		Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.					Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Narwana	381,822	1,50,417	465,235	1,51,201	0 6 4	0 7 5	16	0 7 5	1 5 1	0 5 4	Fatehabad	Naili	1890	Sailab Other	0 5 8 0 3 11	0 4 3	0 4 11
2	Sunam	380,800	2,05,859	423,456	2,07,535	0 11 2	0 12 11	17	0 12 11	0 14 2	0 12 1	Fatehabad Kaithal	Powadh	1888	Barani Chahi Abi Other	2 0 1 0 10 10 0 6 6	0 3 7	0 6 9
3	Bhawanigarh	332,570	3,43,059	364,573	3,45,418	1 0 0	1 2 10	15	1 2 10	1 4 3	0 15 0	Kaithal	Naili	1888	Chahi Sailab Other	2 0 1 0 10 10 0 6 6	0 10 0	0 6 5
4	Patiala	1,45,430	2,40,798	156,393	2,47,406	1 11 0	1 14 10	15	1 14 10	1 3 2	1 4 5	Kaithal	Powadh	1888	Chahi Abi Other	2 0 1 11 8 0 8 4	0 15 3	0 12 9
5	Ghanaur	121,581	2,30,608	122,102	2,34,075	1 15 2	2 3 7	15	2 3 7	0 14 11	3 5 11	Umballa	Dakar	1888	Chahi Gardens Other	1 12 7 1 1 2 0 11 5	0 11 6	0 10 11
											1 2 9	Do.	Seoti		Chahi Gardens Other	2 13 0 1 1 2 1 0 5	1 0 11	1 4 3

The Assistant Settlement Officer points out that even making allowance for the heavier cess demand in the British districts our present rates give an assessment exceeding the maximum which would be permissible according to calculations made by the officers who assessed those districts. No comparison can of course be regarded as more than vaguely suggestive which does not take into consideration the proportions of the various soils in the tracts to be compared. However, the facts presented bear witness to the truth of what I have written in paragraph 3 of this report, namely, that the first standard of assessment in the Patiala State, was practically the whole rental or net assets, and that we can only maintain the present demand, and at the same time recognise the right of the owner to receive more than a minute fraction of the landlord's profits, for the reason that the assessment has not increased in proportion to the spread of irrigation and cultivation, and to the rise in value of agricultural produce. After considering carefully all the available data, applying his local knowledge of the tract, and in particular attaching due weight to the fact that collections appear to have been made in the past, except perhaps in the case of the Ghanaur Tahsil, without much difficulty, Rai Gauri Shankar thinks that the following revenue rates on cultivation might fairly be imposed :—

*Revenue rates per pacca bigha.*

1	2	3	4	5	6	7	8	9	10	11	12		
Serial No.	NAME OF TAHSIL.	Existing all-round rate.	The same increased by rise in prices.	PROPOSED REVENUE RATES.								All-round rate on total cultivation.	Owner's rate.
				Chahi.	Sailab.	Dakar.	Unirrigated.			Total.			
							Rausli and Nahri.	Bhur.					
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
1	Narwana ...	0 6 40	7 5 1	8 0 0	8 0 0	8 0 0	6 60	5 00	6 60	6 70	4 0		
2	Sunam ...	0 11 20	12 11 3	0 0 0	14 00	12 00	10 00	6 60	9 80	11 50	4 0		
3	Bhawanigarh ...	1 0 61	2 10 3	0 0 0	14 00	12 00	10 00	6 60	9 101	0 100	4 0		
4	Patilaa ...	1 11 01	14 10 3	4 00	14 00	12 00	11 00	7 00	9 101	10 9	...		
5	Ghanaur ...	1 15 32	3 9 3	0 0 2	12 01	8 01	8 01	...	1 8 01	14 2	...		

He thinks that a rate of 3 annas per pacca bigha may be imposed on about half of the large area of *banjar* land in the Ghanaur Tahsil. The results of applying these rates to the cultivated areas as at present ascertained (it must be remembered that all figures except for the Narwana Tahsil must be accepted with reservation) are as follows :—

Serial No.	NAME OF TAHSIL.						TOTAL ASSESSMENT.		Increase or decrease.	Percentage of increase or decrease.
							Present.	Proposed.		
1	Narwana	...	...	...	...	...	1,51,201	Rs. 1,91,158	Rs. + 39,957	+26
2	Sunam	...	...	...	...	...	2,67,535	2,96,941	+ 29,406	+11
3	Bhawanigarh	...	...	...	...	...	3,45,418	3,84,188	+ 38,770	+11
4	Patiala	...	...	...	...	...	2,47,463	2,61,880	+ 13,914	+6
5	Ghanaur	...	...	...	...	...	2,38,075	2,36,752	—1,323	...
	Total	...	...	...	...	...	12,49,695	13,70,419	+ 1,20,724	+10

24. The total revenue which in the opinion of the Assistant Settlement Officer may be assessed in these tahsils approximates closely to the rough half net assets estimate framed by him. That estimate would give a larger revenue than is proposed in Narwana and Sunam, the same in Bhawanigarh, and considerably less in Patiala and Ghanaur. Although Rai Gauri Shankar for good reasons discredits his half net assets estimate, the main conclusion which may be derived from his figures is undoubtedly correct, namely, that the Ghanaur and Patiala Tahsils are at present heavily, and the Sunam and Narwana Tahsils moderately, assessed; whilst fiscally, as it does geographically, the Bhawanigarh Tahsil lies midway between them.

If we make the assumption that the future assessments indicated by the Assistant Settlement Officer represent roughly the half net assets of each tahsil our total demand, adopting the 62½ per cent. standard, would be as follows :--

	Rs.
Narwana ... ..	2,38,947
Sunam ... ..	3,71,176
Bhawanigarh ... ..	4,80,235
Patiala ... ..	3,26,725
Ghanaur ... ..	2,95,940
<b>Total ... ..</b>	<b>17,13,023</b>

This assumption must not, however, be made, for Rai Gauri Shankar's proposal is to set off the *lanbardari* cess of the future against the present *inam* and *panchui* grants, and to impose for patwar and local rate a combined cess of 8 per cent. only on the future *jima*, and his final estimate is based on his ideas as to what the people can pay without undue distress, rather than on any theory as to what constitutes the state share of the profits of agriculture. His total demand from the five tahsils would amount to Rs. 14,80,385, plus the amount of such *nahri* assessment as may be proposed. His estimate of the increased revenue which may be taken in his circle on account of canal irrigation is Rs. 53,000. Thus his estimate of the maximum demand under all heads which can legitimately be expected to result from our re-assessment is Rs. 15,33,385. It will, I think, be rash to assume that, be our standard what it may, we shall be able to take more than this from the circle. Indeed, taking into consideration the present circumstances of the Ghanaur and Patiala Tahsils, it is possible that we may have to content ourselves with something less.

25. Rai Gauri Shankar's estimate of the amount which can be taken as owner's rate or *nahri parta* is arrived at by applying a 4 anna rate per bigha on the recorded *nahri* cultivation in three tahsils of Narwana, Sunam and Bhawanigarh. In the Patiala Tahsil he thinks that the rate might be 6 annas per bigha, but the amount of irrigation in this tahsil is inconsiderable, and he has ignored it in his calculations. In Ghanaur there is no canal irrigation. I have dealt with this question at length in my review of Rai Rallia Ram's report for the Barnala Circle, and need not say more here than that, in my opinion, we cannot safely estimate for a larger increase on account of the profits of canal cultivation, however those profits may be assessed, than that forecasted by the Assistant Settlement Officer. The following statement compiled by Rai Gauri Shankar summarises the results of his investigations, his comparisons, his theorisings and his final proposals :—

Assessment of canal irrigation in the Patiala Circle. Financial results of Assistant Settlement Officer's proposals further considered.



## Summary of all results.

1	2	3	4	5	6	7	8
No.	Detail.	Narwana.	Sunam.	Bhawani-garh.	Patiala.	Ghanaur.	Total.
<b>I.—KHALSA REVENUE ACCOUNT.</b>		<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
1	Mal ... ..	1,24,828	2,19,452	2,65,855	1,81,236	1,76,253	9,67,124
2	Abwab ... ..	21,099	34,102	49,075	35,123	35,332	1,74,731
3	Total ... ..	1,45,927	2,53,554	3,14,430	2,16,359	2,11,585	11,41,855
4	Deduct—Inam, panchai and naukar	13,673	16,418	23,326	13,166	19,168	85,751
5	Adhkari, &c. ... ..	4,309	5,573	6,445	3,480	1,927	21,734
6	Balance ... ..	1,27,945	2,31,563	2,84,659	1,99,713	1,90,490	10,34,370
7	Add—Cesses at 4 per cent. ... ..	5,229	9,328	11,718	8,562	7,621	42,557
8	Total received in Treasury ... ..	1,33,174	2,40,891	2,96,476	2,08,275	1,98,111	10,76,927
9	Add—Patwar cess at 2½ per cent. ... ..	3,251	5,722	7,241	5,216	4,745	26,175
10	Total (8+9) ... ..	1,36,425	2,46,613	3,03,717	2,13,491	2,02,856	11,03,102
<b>II.—GROSS ASSESSMENT.</b>							
1	Total khalsa land revenue (Sambat 1957-58).	1,45,927	2,53,554	3,14,430	2,16,359	2,11,585	11,41,855
2	Total khalsa land revenue assigned ... ..	5,274	13,981	30,988	31,167	26,490	1,07,840
3	Total assessment ... ..	1,61,201	2,67,535	3,45,418	2,47,466	2,38,075	12,49,695
4	Add—(Stage 7+9) cesses at 6½ per cent.	8,480	15,050	19,058	13,778	12,366	68,732
5	Total (gross revenue) ... ..	1,59,681	2,82,585	3,64,476	2,61,244	2,50,441	13,18,427
Deduct from column 5—							
6	Assigned revenue inam, panchai, adhkari, &c., and patwar cesses.	5,274	13,981	30,988	31,167	26,490	1,07,840
		17,982	21,991	29,771	16,646	21,095	1,07,485
		3,251	5,722	7,241	5,216	4,745	26,175
		26,507	41,694	68,000	52,969	52,330	2,41,500
	Balance (received in Treasury) ... ..	1,33,174	2,40,891	2,96,476	2,08,275	1,98,111	10,76,927
<b>III.—ESTIMATES.</b>							
1	Assessment by old rates on present cultivation.	1,84,156	2,95,557	3,75,956	2,63,913	2,38,598	...
2	Assessment increased by rise in prices	2,15,656	3,41,853	4,29,133	3,01,507	2,72,956	...
3	Do. by half net estimate ... ..	2,16,243	3,34,050	3,08,459	2,16,612	2,15,665	...
4	Do. by circle rates of adjoining British taluhs.	1,52,655	4,03,608	2,27,858	1,49,682	87,804	...
		1,67,194	3,37,441	2,57,359	1,74,721	91,084	...
		1,55,078	2,47,502	1,46,209	1,24,626	83,850	...
5	Total of column 4 ... ..	4,74,927	9,88,551	3,31,426	4,48,409	2,62,188	28,05,501
6	Average of stage 4 ... ..	1,58,309	3,29,517	2,10,475	1,49,470	87,390	9,35,167
7	Total of stage 1 to 3 and 5 ... ..	7,74,264	13,00,977	13,99,023	9,31,502	8,14,615	52,20,481
8	Average of stage 1 to 3 and 5 ... ..	1,93,591	3,25,244	2,40,756	2,32,875	2,03,654	13,05,120
<b>IV.—PROPOSED GROSS ASSESSMENT.</b>							
1	Gross assessment by proposed revenue rates.	1,91,158	2,96,941	3,84,188	2,61,380	2,36,752	13,70,419
2	Increase over present assessment (over column 3 of II).	39,957	29,406	38,770	13,914	—1,323	1,20,724
3	Increase in percentages ... ..	26	11	11	6	...	10
4	Add—Cesses at 12 per cent. ... ..	22,989	35,633	46,597	31,366	28,413	1,64,948
5	Total (1+4) ... ..	2,14,097	3,32,574	4,30,785	2,92,746	2,65,165	15,35,367

No.	Detail.	Narwana.	Sunam.	Bhawani- garh.	Patiala.	Ghanaur.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6	Total increase (stage 5 of IV — stage 5 of II).	54,416	49,989	66,309	81,602	14,724	2,16,940
7	Total in percentages ... ..	35·9	18·6	19	12·7	6	17
8	Add—Owner's rate to (column 6) ...	15,325	22,100	15,600	...	...	53,025
9	Total (6 + 8) ...	69,741	72,089	81,909	81,502	14,724	2,69,965
10	Increase (do.) in percentages ...	46	27·9	23·7	12·7	6	21·6
11	If we further add the item of inam and panchai.	13,673	16,418	23,326	13,166	19,168	85,751
12	Total (9 + 11) ...	83,414	88,507	1,05,235	44,668	33,892	3,55,716
13	Increase in percentages ... ..	55	33	30	18	14	28
<b>V.—KHALSA ACCOUNT.</b>							
1	Net khalsa revenue and cesses at 4½ per cent. (stage 10 of I).	1,36,425	2,46,613	3,03,717	2,18,491	2,02,857	11,03,102
<b>INCREASES.</b>							
1	In khalsa revenue (column 1 of IV — new assigned revenue and column 3 of I (page 77)).	38,586	27,869	35,360	11,115	—2,101	1,10,829
2	Increases (stage 4 of III — 7 and 9 of I).	14,459	20,583	27,539	17,588	16,047	96,214
3	In owner's rate ... ..	15,325	22,100	15,600	...	...	53,025
4	Total ...	68,370	70,552	78,499	28,703	13,946	2,60,070
5	Percentage ... ..	50	28·6	25·6	13·4	6·8	28
6	If we add inam and panchi to column 4	13,673	16,418	23,326	13,166	19,168	85,751
7	Total increase ...	82,043	86,970	1,01,825	41,869	33,114	3,45,821
8	Total in percentages ...	60	35	33·5	19·6	16	31
<b>VI.—MISCELLANEOUS ITEMS TO BE REMITTED.</b>							
1	Nazrat of all kinds ... ..	659	693	1,057	1,465	941	4,835
2	Taxes on carts, camels, &c. ...	4,649	6,172	4,264	1,522	1,569	18,176
3	Octroi duty in small villages other than towns.	5,457	4,904	5,948	590	125	17,024
4	Total ...	10,765	11,769	11,269	3,597	2,635	40,035
<b>VII.—COLUMN 10 OF I AND 2 OF II COMPARED WITH NEW PROPOSED ASSESSMENT.</b>							
1	Proposed gross assessment (with jagirs and cesses, stage 1 + 4 of IV).	2,14,097	3,32,574	4,30,786	2,92,746	2,65,165	15,35,367
2	Deduct—4 per cent. lambardari cess	7,646	11,878	15,532	10,455	9,471	54,982
3	Balance ...	2,06,451	3,20,696	4,15,253	2,82,291	2,55,694	14,80,385
4	Old jama (stage 10 of I and 2 of II)	1,41,699	2,60,594	3,34,705	2,44,598	2,29,346	12,10,942
5	Increase (over stage 3) ... ..	64,752	60,102	80,548	37,693	26,348	2,69,443
6	Do. in percentages ... ..	46	23	24	15	11	23
7	Add—Owner's rate ... ..	15,325	22,100	15,600	...	...	53,025
8	Total increase (5 + 7) ...	80,077	82,202	96,148	37,693	26,348	3,22,468
9	Increase in percentages (over 3) ...	56	31	29	15	11	27

26. Needless to say my proposals regarding the abolition of the *inam* and *panchai* grants and of the *nazrat* and other miscellaneous demands, and regarding the levy of cesses for the payment of *zaildars*, *lambardars* and *patwaris* as well as for the objects for which local rates are imposed in British India, are for this

Settlement Commissioner's forecast for the Patiala Circle.

circle identical with those which I have explained above in my review of the Barnala Circle Report. The *inam panchai* grants in these tahsils amount to—

	Rs.
Narwana ... ..	11,124
Sunam ... ..	16,418
Bhawanigarh ... ..	23,326
Patiala ... ..	13,166
Ghanaur ... ..	19,168
<b>Total ...</b>	<b>83,202</b>

As a set-off against the discontinuance of these grants I propose to distribute 5 per cent. of the total demand amongst zaildars and lambardars and to abolish the following vexatious taxes:—

Serial No.	Name of Tahsil.	Nazrat.	Taxes on camels, carts, etc.	Ootroi in villages.	Total.
		Rs.	Rs.	Rs.	Rs.
1	Narwana ... ..	659	4,649	5,456	10,765
2	Sunam ... ..	693	6,172	4,904	11,769
3	Bhawanigarh ... ..	1,057	4,264	5,948	11,269
4	Patiala ... ..	1,485	1,522	590	3,597
5	Ghanaur ... ..	941	1,569	125	2,635
	<b>Total ...</b>	<b>4,835</b>	<b>18,176</b>	<b>17,024</b>	<b>40,035</b>

It remains for me to shew what in my opinion is a reasonable forecast of the probable future demand under all heads in this circle, how that demand would be distributed, and what would be the comparative financial results. This appears from the following statement:—

Name of Tahsil.	Total new assessment.	CHARGES.				New jama mal.	Previous jama mal.	Net increase or decrease.
		Lambar-dari and aildari.	Patwar.	Local rates.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Narwana ... ..	2,20,000	11,000	8,800	8,800	28,600	1,91,400	1,40,077	+51,323
Sunam ... ..	3,40,000	17,000	12,600	13,600	43,200	2,95,800	2,51,117	+44,683
Bhawanigarh ... ..	4,30,000	21,500	17,200	17,200	55,900	3,74,100	3,22,092	+52,008
Patiala ... ..	2,80,000	14,000	11,200	11,200	36,400	2,43,600	2,34,000	+9,300
Ghanaur ... ..	2,50,000	12,500	10,000	10,000	32,500	2,17,500	2,18,907	-1,407
<b>Total ...</b>	<b>15,20,000</b>	<b>76,000</b>	<b>60,800</b>	<b>60,800</b>	<b>1,97,600</b>	<b>13,22,400</b>	<b>11,66,493</b>	<b>1,55,907</b>

In considering these results the Council will bear in mind that provision has been made for the adequate payment of zaildars, lambardars, and the subordinate revenue staff, whilst a very considerable increase has been made to the existing local rates. The assigned revenues and grants of *adkhari* and *naukar* in this circle at present amount to Rs. 1,28,735, whilst there will probably be an increase in the *jagir* assignments proportionate to the increase in the revenue, there will probably be a reduction in the other grants. The amount to be deducted from the total *jama* in order to ascertain the treasury receipts will, therefore, probably not be very materially greater than the sum which is at present diverted from the State Treasury.

27. Khalifa Hamid Hussain, Assistant Settlement Officer, has in his report dealt with the three tahsils of Rajpura, Banur, and Sarhind. He has carefully followed the instructions given by me for the preparation of a forecast, and has made excellent use of such data as are available. After carefully reviewing the circumstances of the different tracts which comprise his charge, and giving the history of past assessments, he has made a comparison with the various British districts adjoining, has discussed the half net assets which he has framed with such imperfect material as was available, and has eventually, after taking all the resulting figures into consideration, given an estimate of the revenue which may in his opinion be fairly taken from these tahsils in the future.

The following statement taken from his report compares with admirable clearness Khalifa Hamid Hussain's forecast with the various assessments which the application of the varying standards would produce:—

DESCRIPTION.	RAJPURA.				BANUR.				SARHIND.				CIRCLE.			
	Revenue.	Rate on culti- vation.	INCREASE.		Revenue.	Rate on culti- vation.	INCREASE.		Revenue.	Rate on culti- vation.	INCREASE.		Revenue.	Rate on culti- vation.	INCREASE.	
			Actual.	Per cent.			Actual.	Per cent.			Actual.	Per cent.			Actual.	Per cent.
(1). The assessment of Sambat 1944 ...	Rs. 2,04,347	Rs. a. p. 1 12 9	Rs. ...	...	Rs. 1,81,015	Rs. a. p. 1 8 9	Rs. ...	...	Rs. 5,07,991	Rs. a. p. 2 8 1	Rs. ...	...	Rs. 9,17,112	Rs. a. p. 2 0 1	Rs. ...	...
(2). Present revenue ...	2,06,089	1 9 6	...	...	1,81,416	1 9 6	...	...	5,90,886	2 14 7	...	...	10,65,785	2 0 1	...	...
(3). The half net assets estimate ...	1,62,686	1 4 1	-42,353	-20.6	1,64,117	1 6 5	-17,939	-9.3	4,69,689	2 5 1	...	...	9,18,719	2 0 1	...	...
(4). The all-round rate on cultivation of Sambat 1944 applied to the present cultivated area ...	2,31,141	1 12 9	+26,102	+12.7	1,77,980	1 8 9	-3,436	-1.9	2,81,414	1 6 5	...	...	5,34,887	1 2 9	...	...
(5). Calculation (4) increased by 16.2 % for the rise in prices ...	2,68,586	2 1 5	+63,537	+30.9	2,06,813	1 12 9	+35,397	+14	2,73,600	1 5 7	...	...	6,24,073	1 2 9	...	...
(6). Present revenue ...	2,38,225	1 13 8	+33,186	+16.2	2,10,805	1 13 4	+29,389	+16.2	2,43,156	1 3 2	...	...	5,24,073	1 2 9	...	...
(7). Revenue rates of the adjoining British tracts applied to the cultivated area ...	1,41,864	1 1 8	-63,175	-30.8	1,08,609	0 15 6	-72,807	-40.1	3,30,489	1 10 1	...	...	6,21,539	1 1 8	...	...
(8). Cultivation (7), plus 16.2 % for the rise in prices ...	1,64,946	1 4 6	-40,193	-19.6	1,26,204	1 1 6	-55,212	-30.4	3,17,923	1 9 1	...	...	6,08,873	1 1 5	...	...
(9). The half net assets rates of adjoining British tracts applied to the present cultivated area ...	1,82,605	1 6 9	-22,434	-10.9	1,28,317	1 1 10	-53,099	-29.3	3,55,348	1 12 0	...	...	6,28,934	1 4 6	...	...
(10). Calculation (9), plus 16.2 % for the rise in prices ...	2,12,187	1 10 5	+7,148	+3.4	1,49,104	1 4 9	-32,312	-17.8	4,12,914	2 0 8	...	...	7,74,205	1 1 1	...	...
(11). Demand proposed ...	1,70,000	1 5 2	-35,089	-17.1	1,75,000	1 8 4	-6,416	-3.5	2,85,479	1 6 9	...	...	6,49,770	1 7 3	...	...
(2)	...	...	-35,039	-17.1	...	...	-6,416	-3.5	...	...	...	...	7,72,792	1 1 1	...	...
(3)	...	...	+7,314	+4.5	...	...	+10,983	+6.6	...	...	...	...	+16,514	...	...	...
(4)	...	...	-61,141	-26.04	...	...	-2,980	-1.7	...	...	...	...	-95,991	...	...	...
(5)	...	...	-98,586	-36.7	...	...	-31,613	-15.3	...	...	...	...	-57,689	...	...	...
(6)	...	...	-68,225	-28.6	...	...	-35,805	-17	...	...	...	...	+1,27,586	...	...	...
(7)	...	...	+28,136	+19.8	...	...	+66,391	+61.1	...	...	...	...	+1,38,400	...	...	...
(8)	...	...	+5,154	+24.6	...	...	+48,796	+38.6	...	...	...	...	+1,68,844	...	...	...
(9)	...	...	-12,605	-6.9	...	...	+46,638	+36.4	...	...	...	...	+1,29,453	...	...	...
(10)	...	...	-42,187	-19.9	...	...	+25,896	+17.4	...	...	...	...	+1,63,730	...	...	...

Khalifa Hamid Hussain tells me that his final estimate of the assessments which may be imposed on these three tahsils is based rather on his idea of the maximum which can be taken, than on his estimate of the amounts which may be supposed to represent the half net assets. Although in past years the revenue has generally been realised in full, he considers that in the condition of the people and their villages there is evidence of over-assessment.

The Assistant Settlement Officer has not made any reference to cesses in his report, nor to the various miscellaneous demands and grants which swell or diminish the net revenues. I gather from him, however, that he contemplated cesses aggregating to some 10 per cent. on the land revenue, whereas those proposed by me, being 13 per cent. of the total demand, bear a proportion to the land revenue proper of something over 16 per cent. I think therefore that it would be rash to forecast an assessment much in excess of that which Khalifa Hamid Hussain, after a very careful and intelligent appraisal of all the conditions, has arrived at.

Settlement Commissioner's estimate.

28. My forecast for the three tahsils in this circle is then as follows:—

1	2	3	4	5	6	7	8	9
Tahsil.	Total new assessment.	Cesses.				New jama mal.	Previous jama mal.	Net increase or decrease.
		Lambardari and zaildari.	Patwar.	Local rate.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajpura ...	1,90,000	9,500	7,600	7,600	24,700	1,65,800	1,87,090	-21,790
Banur ...	2,00,000	10,000	8,000	8,000	26,000	1,74,000	1,65,878	+8,122
Sarhind ...	4,50,000	22,500	18,000	18,000	58,500	3,91,500	3,83,260	+8,240
Total ...	8,40,000	42,000	33,600	33,600	1,09,200	7,30,800	7,36,228	-5,428

The amounts previously granted by the State as *inam* and *panchai* have been deducted from the 'previous jama mal' shewn in column 8 of the above statement, as the design is to shew what the probable results of the new settlement will be so far as regards the State Treasury. The Council will always bear in mind that the considerable increase to the local rate will render available for expenditure on local and internal administration sums of money sufficient to enable them to carry out many very necessary reforms and to make many much needed improvements, without trenching upon the general revenues; whilst the funds to be specialised for the payment of zaildars, lambardars, and patwaris will provide a scale of pay in return for which efficient and useful work can be safely exacted. Although my estimate anticipates a considerable reduction of the net *jama mal* in this circle, my scheme provides for the adequate discharge of many important duties which have previously been much neglected, and for which the Council would have been compelled in the interests of good administration to find money. The demands on the treasury will therefore be reduced at least proportionately to the decrease in the land revenue proper.

29. If we are to compare the actual burden of taxation upon the land the *lambardari* and *zaildari* cesses may be set off against the amounts of the *inam* and *panchai* grants, and the cesses now in force may be weighed against those which will be imposed in the future. The miscellaneous demands (such as *nazrat* and *zakat*) which I propose to abolish must also be taken into consideration. The following statement contrasts the actual present

Probable results of new assessment as affecting the samindar.

burden upon the soil with that which it will be if my anticipations are justified in the event:—

1	2	3	4	5	6	7	8	9
Tahsil.	PRESENT DEMAND UNDER ALL HEADS.				FUTURE DEMAND UNDER ALL HEADS.			Difference + or -
	Mal and abwab.	Nazfi, sakat, taxes on camels and carts, &c., &c., proposed for abolition.	Cesses.	Total.	Jama māl.	Cesses.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajpura ... ..	2,05,039	3,669	11,222	2,19,930	1,65,300	24,700	1,90,000	-29,930
Banar ... ..	1,81,416	1,519	9,599	1,92,534	1,74,000	26,000	2,00,000	+7,466
Sarhind ... ..	4,04,208	14,941	22,212	4,41,361	3,91,500	58,560	4,50,000	+8,639
Total ... ..	7,90,663	20,129	43,033	8,53,825	7,80,800	1,09,260	8,40,000	-13,825

These grants, such as *adhkari* which will probably be continued, though possibly reduced, and *jagirs* and *muafis* have not been taken into account in the above statement. The assigned revenue is large in this circle. It is not likely to increase in amount. But my information regarding the large *jagirs* which are enjoyed by certain families in the Sarhind Tahsil is at present so meagre that I will not attempt to forecast the result of the investigations which will shortly be made into their circumstances.

30. The two tahsils of Narnaul and Mohindargarh, or Kanaud, have been necessarily formed into a circle by themselves. Their circumstances—geographical, physical, ethnological, and fiscal—are totally distinct from those of any other part of the State. Rai Kahan Chand, the Assistant Settlement Officer in charge of this circle, has written a good description of the tract, and has sketched in detail its fiscal history from the time when it was under the rule of the Nawabs of Jhajjar. I do not propose to follow the Assistant Settlement Officer in his discussion of the data on which his half net assets estimate is based. I am not dealing with an assessment report and minute criticism of Rai Kahan Chand's estimates of outturn and prices is not now required.

31. Rai Kahan Chand has given a detailed account of the various cesses and miscellaneous demands which are levied in this Narnaul Circle. Nizamut.

These are assessed at the following percentages on the land revenue or mal:—

Cess.	TAHSIL.	
	Narnaul. Per cent.	Mohindargarh. Per cent.
Patwar ... ..	3	3
Pachotra or mukaddami ... ..	3	4
Road cess ... ..	1	1
School ... ..	1	1
Hospital ... ..	1	1
Post Office ... ..	1	1
Deh Hari Das ... ..	3½	2½
Gurdwara ... ..		
Itlaq ... ..		
Nazrat ... ..		
Bhet Sair ... ..		
Regar ... ..		
Sarafi ... ..		
Muskarat ... ..	13½	13½
Nankar ... ..		
Total ... ..	13½	13½

Miscellaneous demands which are not cesses are :—

	Narnaul.	Mohindargarh.
	Rs.	Rs.
Muafi Munzabta ... ..	382	75
Kasrat ... ..	28	21
Haq-ul-Tahsil ... ..	437	75
Income from Government lands ... ..	...	140
Income from lands of absconded proprietors ... ..	...	49
Tax on goats ... ..	333	500
Mazrat ... ..	8,067	2,195.
Total ... ..	4,247	2,855

Certain of these demands are separately maintained owing to misclassification of accounts, and the last named, which became due on the death of the late Maharaja, is not an annually recurring charge.

The existing cesses will, according to my proposals, all be merged in the three new cesses—*zaildari* and *lambardari*, *patwar* and local rate—which I propose to deduct from the total future demand at the rate of 5 per cent., 4 per cent. and 4 per cent., respectively. The other miscellaneous demands will either be abolished, or maintained distinct from the land revenue. They need not now be considered. The deductions from the State demand excluding *jagirs* and *muafis*, which I am not now considering, are as follows :—

	Narnaul.	Mohindargarh.
	Rs.	Rs.
Inam kinam ... ..	7,239	6,680
Mukaddami ... ..	6,600	5,619
Nankar ... ..	2,227	...
Total ... ..	16,116	12,299

I have already given in detail my reasons for recommending the abolition of the first named. The *mukaddami* will of course be merged in the *pachotra*, or allowances to *zaildars* and *lambardars*. I do not think that the retention of the *nankar* grants will be found to be justifiable in this circle. If they are continued it will be in the form of *muafis* or assignments of land revenue.

Comparative estimates  
for the Narnaul Tahsil.

32. For the Narnaul Tahsil Rai Kahan Chand has worked out the following *jamas* for purposes of comparison :—

	Rs.
(1) By applying the <i>parta</i> of the last settlement to the present cultivation after adding a percentage on account of the rise in prices ... ..	2,90,395
(2) By taking half net assets as now estimated by him ... ..	1,79,093
(3) By applying the all-round revenue rate of the Rewari Tahsil after adding a percentage on account of rise in prices ... ..	1,38,877
(4) By applying the revenue rates justified by the half net assets estimate for the Rewari Tahsil ... ..	1,93,672
(5) By applying the revenue rates of Behror Tahsil reduced by $\frac{1}{4}$ ; this reduction having been made owing to the fact that the standard of assessment in the Alwar Tahsil was 66 per cent. of the net assets ... ..	2,14,150

Comparative estimates  
for the Mohindargarh  
Tahsil.

33. For the Mohindargarh Tahsil the Assistant Settlement Officer has worked out the following *jamas* :—

	Rs.
(1) By applying the <i>parta</i> of the last settlement with an addition on account of the rise in prices to the present cultivated area ... ..	1,67,951
(2) By following his present half net assets estimate ... ..	1,31,557
(3) By applying the revenue rates of Tahsil Rewari slightly enhanced on account of rise in prices ... ..	1,83,814
(4) By applying the rates justified by the half net assets estimate for the Rewari Tahsil ... ..	1,89,860
(5) By applying the revenue rate of the Bhawani Tahsil ... ..	69,762
(6) By applying the rates justified by the half net assets estimate for the Bhawani Tahsil ... ..	30,101

34. The Assistant Settlement Officer has, after considering the circumstances of the circle in his charge, come to the conclusion that the Rewari half net assets rates form the best and safest guide in the case of the Narnaul Tahsil, and that for the Mohindargarh Tahsil his own half net assets estimate may be tentatively

The Assistant Settlement  
Officer's forecast for the  
Narnaul Circle.

accepted as approximately correct. Since he is proposing cesses amounting to 12 per cent. only on the land revenue he thinks that the standard of assessment of land revenue proper should be raised by 8 per cent. on his half net assets estimate, or by 4 per cent. of the net assets, so that the total demand, including cesses, may equal that authorised by the standard which is in force in adjoining British territory. The Assistant Settlement Officer has in fact increased his land revenue demand to a theoretical 54 per cent. of the net assets, and has calculated cesses at 12 per cent. on the land revenue, which gives a standard for the total demand of a little over 60 per cent. of the net assets. He thus arrives at the following forecast ;—

	Rs.
<i>Narnaul—</i>	
Jama by applying Rewari half net assets rate ... ..	1,93,672
Addition of 8 per cent. ... ..	15,493
Net revenue ... ..	2,09,165
Cesses at 12 per cent. ... ..	25,099
Total ... ..	2,34,264
<i>Mohindargarh—</i>	
Jama by applying half net assets estimate rate ... ..	1,31,557
Addition of 8 per cent. ... ..	10,524
Net revenue ... ..	1,42,081
Cesses at 12 per cent. ... ..	17,049
Total ... ..	1,59,130

35. After making this estimate Rai Kahan Chand has fallen into a curious error. As explained above his figures have been arrived at by applying an all-round revenue rate, considered by him to be fair and suitable to the conditions of each tahsil, to the whole of the cultivated area. He has, however, in finally estimating the amount of the revenue which the new assessments will probably produce, added to the figures given at the close of the last paragraph the sums which are now assigned out of the revenue to jagirdars and muafidars. These amount to Rs. 25,821 in the Narnaul Tahsil and Rs. 5,481 in the Mohindargarh Tahsil.

Rai Kahan Chand has therefore forecasted a total demand of Rs. 2,63,184 in the former and Rs. 1,65,269 in the latter tahsil.

The present demand under all heads in these two tahsils, after deducting the extraordinary *Muzrat* cess is in Narnaul Rs. 2,81,194, and in Mohindargarh Rs. 1,64,868. The *inam*, *panchai*, and *nankar* amount to Rs. 16,116 and Rs. 12,299 respectively, so that the actual sums accruing to the State, or to the assignees of the State revenue are Rs. 2,65,078 in Narnaul and Rs. 1,52,569 in Mohindargarh. As contrasted with these sums in the Narnaul Tahsil Rai Kahan Chand's final estimate allows for a small reduction of the demand, whilst for Mohindargarh he proposes an increase of nearly Rs. 12,000. As pointed out, the Assistant Settlement Officer's final estimate is based on a misapprehension. If he is right in his theories as to what constitutes a fair revenue rate in each tahsil, the loss to the State from an assessment on the lines of his forecast would amount to about Rs. 30,000 in Narnaul, and to a gain of some Rs. 6,500 only in Mohindargarh.

36. The circumstances of this tract of country, which are well known to the Council of Regency require a cautious forecast and a moderate assessment. In a recent tour in these two tahsils I have been much struck with the evidences of poverty on the part of the people. Already the arrears of revenue (which will probably have to be remitted) amount to more than a year's demand, and this in spite of the fact that the people are probably the most frugal and industrious, and, according to their means, the best revenue payers of the subjects of the Maharaja of Patiala. I am forced to the conclusion that this district, which is in truth the step-child of the Patiala State, has been consistently over-assessed in the past, and we must, I think, be prepared to face the necessity for a substantial reduction in the demand.



37. The opinion which I have arrived at is that Rai Kahan Chand's Settlement Commissioner's forecast. Narnaul estimate of Rs. 2,34,264 arrived at by applying the Rewari rates be accepted as fairly representing a demand of 60 per cent. of the net assets. To attain standard of 62½ per cent. this should be raised by  $\frac{1}{4}$ , or about Rs. 10,000. It is not therefore I think to estimate a total demand of more than Rs. 2,50,000 for the Narnaul Tahsil. For Mohindargarh I would reduce Rai Kahan Chand's estimate of Rs. 1,59,130 based on his recent net assets estimate to Rs. 1,50,000.

My forecast for this circle is therefore as follows:—

1	2	3	4	5	6	7	8	9
Tahsil.	Total demand.	CASSES.				Future net Jama.	Past net jama.	Difference + or —
		Zaildari and lam-bardari.	Patwar.	Local rate.	Total.			
Narnaul ... ..	Rs. 2,50,000	Rs. 12,500	Rs. 10,000	Rs. 10,000	Rs. 82,500	Rs. 2,17,500	Rs. 2,50,656	Rs. —33,156
Mohindargarh ...	1,50,000	7,500	6,000	6,000	19,500	1,30,500	1,42,678	—12,178
Total ... ..	4,00,000	20,000	16,000	16,000	52,000	3,48,000	3,93,334	—45,334

If the *nankar* grants are discontinued a further deduction of some Rs. 2,200 should be made from the previous net *jama* of the Narnaul Tahsil in order to institute a comparison with the *jama* of the future.

In this statement I have arrived at the past net *jama* by deducting from the total demand under all heads the amounts of the *inam* and *panchait*, which do not find their way into the treasury, and the cesses realised for the pay of patwaris and the up-keep of roads, schools, &c., I have treated assigned revenue as it was *khalsa*. The other cesses which at present are treated as land revenue and not allotted for any special purposes I have included in the past net *jama*.

The actual relief to the revenue payers will, if our demand is equal to my estimate, amount to Rs. 31,194 in Narnaul and Rs., 14,686 in Mohindargarh. I need only add that there are in my opinion many places in the Narnaul District where by the construction of bands to intercept the water which flows to waste from the numerous hill sides during the rains, something may be done to increase the fertility of this tract and to secure it from famine.

I will submit proposals in this connection for the consideration of the Council of Regency, and of any experts whom they may depute for the purpose of examining their feasibility, when I have collected the necessary information.

38. I have not attempted to collect any detailed information regarding the Pinjour Tahsil. The circumstances of this tahsil are peculiar. I have not myself sufficient experience of agricultural conditions in hill tracts to enable me to make any estimate on the scanty and unreliable data which are forthcoming, and Pandit Sundar Lal, Forest Nazim, to whom I hope to be able to entrust the conduct of settlement operations in this tahsil, has not yet received a proper settlement training.

The present demand in the Pinjour Tahsil is as follows :—

									Rs.
	Mal and abwab	...	...	...	...	...	...	...	85,477
	Cesses	...	...	...	...	...	...	...	4,064
	Miscellaneous	...	...	...	...	...	...	...	1,218
									<hr/>
							Total	...	90,759
<i>Deductions—</i>									
	Assigned	Rs.	1,800						
	Inam	,,	3,248		...	...	...	...	5,048
									<hr/>
							Net Treasury Receipts	...	85,711

My brief experience of these hill tracts lead me to the conclusion that the assessment, though by no means light, does not weigh with undue heaviness on the people, who, if they are poor, are so largely on account of their own improvidence and want of energy.

I think we may safely forecast a total demand of Rs. 95,000 in this tahsil, which would be distributed as follows:—

1	2	3	4	5	6	7	8
	Cesses.					Previous net jama, excluding cesses and inam and including assigned revenue.	
Total demand.	Zaildari and lambardari.	Patwar.	Local rate.	Total.	Future net revenue.		Difference.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
95,000	4,750	8,800	8,800	12,350	82,650	82,229	+421

39. I give below the statements which conveniently summarize the results of my forecasts. These shew clearly in what way the State would gain or lose by the new assessment, and to what extent the zemindars would be relieved or the reverse. I am afraid that the Council may have some difficulty in reconciling the figures in these statements with those given for each circle separately in paras. 21, 26, 28, 37 and 38.

The figures in these statements have been treated in a different way, the old miscellaneous cesses for instance having been deducted from the previous *jama mal*, regardless of the fact that many of them, though cesses in name, were to all intents and purposes part of the land revenue demand. In considering the probable results of the new settlement as estimated by me, the Council may therefore confine their attention to the figures in the two following statements:—

## Comparative Statement showing the present and proposed jama by Tahsils.

1	2	3	4	5	6	7	8	9	10	11
Circle.	Serial No.	Tahsil.	Detail.	Past income and panchai or proposed zaildari and lambar-dari.	Past roads, schools, hospitals and postal cesses or proposed local rate.	Patwar.	Assigned revenue.	Past miscellaneous deductions, e.g., naukar, adhkari, caser, &c., or proposed grant in lieu thereof.	Past treasury receipts of khalsa revenue, including miscellaneous cesses or proposed khalsa jama mal.	Total demand.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BARNALA.	1	Bhatinda	Former ...	17,719	8,485	5,182	14,083	4,047	2,44,405	2,33,921
			Proposed ...	17,100	13,680	13,680	14,000	4,000	2,79,510	3,32,000
			Difference ...	-619	+5,195	+8,498	-83	-47	+35,105	+48,079
	2	Bhiki	Former ...	23,116	9,379	5,709	11,537	3,148	2,70,306	3,23,195
			Proposed ...	17,500	14,000	14,000	11,000	3,000	2,90,500	3,50,000
			Difference ...	-5,616	+4,621	+8,291	-537	-148	+20,194	+26,805
	3	Barnala	Former ...	12,973	10,369	6,799	1,05,483	10,298	1,77,740	3,23,562
			Proposed ...	16,600	13,280	13,280	1,05,000	10,000	1,78,840	3,32,000
			Difference ...	+3,727	+2,911	+6,481	-483	-298	+3,900	+8,438
	4	Dhuffi	Former ...	30,550	12,562	7,836	21,000	4,715	3,32,330	4,08,993
			Proposed ...	29,750	16,600	16,600	21,000	4,000	3,36,050	4,15,000
			Difference ...	-800	+4,038	+8,764	...	-715	+3,720	+6,007
	5	Fail	Former ...	22,901	12,052	7,482	43,757	1,532	2,93,766	3,81,580
			Proposed ...	19,750	15,800	15,800	43,000	1,000	2,99,650	3,95,000
			Difference ...	-3,241	+3,748	+8,318	-757	-532	+5,884	+13,420
PATIALA.	6	Narwana	Former ...	11,124	5,229	3,251	5,274	6,858	1,38,710	1,70,446
			Proposed ...	11,000	8,800	8,800	5,000	6,000	1,80,400	2,20,000
			Difference ...	-124	+3,571	+5,549	-274	-858	+41,690	+49,554
	7	Sanam	Former ...	16,418	9,328	5,722	13,981	3,405	2,45,415	2,91,354
			Proposed ...	17,000	13,600	13,600	13,000	3,000	2,79,800	3,40,000
			Difference ...	+582	+4,272	+7,878	-981	-490	+34,385	+48,646
	8	Bhawanigarh	Former ...	23,326	11,817	7,241	30,988	5,503	2,96,870	3,75,745
			Proposed ...	21,500	17,200	17,200	30,000	5,000	3,39,100	4,30,000
			Difference ...	-1,826	+5,383	+9,959	-988	-503	+42,230	+54,255
	9	Patiala	Former ...	13,166	8,562	5,216	31,107	3,480	2,03,310	2,64,841
RAJPURE.			Proposed ...	14,000	11,200	11,200	31,000	3,000	2,09,600	2,80,000
			Difference ...	+834	+2,638	+5,984	-107	-480	+6,290	+15,159
	10	Ghannaur	Former ...	19,168	7,621	4,745	26,490	1,927	1,93,125	2,53,076
			Proposed ...	12,500	10,000	10,000	26,000	1,000	1,90,500	2,50,000
			Difference ...	-6,668	+2,379	+5,255	-490	-927	-2,625	-3,076
	11	Rajpura	Former ...	17,092	6,930	4,292	3,612	4,196	1,83,808	2,19,930
			Proposed ...	9,500	7,600	7,600	3,000	4,000	1,58,300	1,90,000
			Difference ...	-7,592	+670	+3,308	-612	-196	-25,508	-29,930
	12	Banur	Former ...	14,474	5,970	3,629	2,350	3,072	1,63,039	1,92,534
			Proposed ...	10,900	8,000	8,000	2,000	3,000	1,69,000	2,00,000
NARNDAUL.			Difference ...	-4,474	+2,030	+4,371	-350	-72	+5,961	+7,466
	13	Sarhind	Former ...	18,254	13,518	8,694	1,28,362	5,200	2,67,333	4,41,361
			Proposed ...	22,500	18,000	18,000	1,28,000	5,000	2,58,500	4,50,000
			Difference ...	+4,246	+4,482	+9,306	-362	-200	-8,833	+8,639
	14	Mohindargarh	Former ...	12,299	5,724	4,167	5,481	Nil.	1,37,197	1,64,868
			Proposed ...	7,500	6,000	6,000	5,000	Nil.	1,25,500	1,50,000
			Difference ...	-4,799	+276	+1,833	-481	...	-11,697	-14,868
	15	*Narnaul	Former ...	13,889	9,531	7,118	25,821	2,227	2,22,608	2,81,194
			Proposed ...	12,500	10,000	10,000	25,000	2,000	1,90,500	2,50,000
			Difference ...	-1,389	+469	+2,882	-821	-227	-32,108	-31,194
PINJOUR.	16	Pinjour	Former ...	3,248	2,164	1,900	1,800	...	81,647	90,759
			Proposed ...	4,750	3,800	3,800	1,500	...	81,150	95,000
			Difference ...	+1,502	+1,636	+1,900	-300	...	-497	+4,241

\* If the naukar grant in Narnaul are discontinued the difference between past treasury receipts and proposed jama mal (column 9) will be less by Rs. 2,000.

## Comparative Statement showing the present and proposed jama in the Patiala State.

1	2	3	4	5	6	7	8	9
Circle.	Detail.	Past inam or panchai or proposed zaildari and lambardari.	Past road, school, hospital and postal cesses or proposed local rates.	Patwar.	Assigned revenue.	Past miscellaneous deductions, e.g., nankar, adhkari, qasur, &c., or proposed grant in lieu thereof.	Past treasury receipts of khalsa revenue including miscellaneous cesses or proposed khalsa jama.	Total demand.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BARNALA ...	Former ...	1,07,240	52,847	33,008	1,05,860	23,740	13,18,547	17,31,251
	Proposed ...	91,700	73,360	73,360	1,94,000	22,000	13,79,580	18,34,000
	Difference ...	-15,540	+20,513	+40,352	-1,860	-1,740	+61,033	1,02,749
PATIALA ...	Former ...	83,202	42,557	26,175	1,07,840	21,258	10,77,430	13,58,462
	Proposed ...	70,000	60,800	60,800	1,05,000	18,000	11,99,400	15,20,000
	Difference ...	-7,202	+18,243	+34,625	-2,840	-3,258	+1,21,970	+1,61,538
RAJPERA ...	Former ...	49,620	26,418	16,615	1,34,324	12,468	6,14,180	8,53,825
	Proposed ...	42,000	33,600	33,600	1,33,000	12,000	5,85,800	8,40,000
	Difference ...	-7,620	+7,182	+16,985	-1,324	-468	-28,380	-13,825
NARNAIL ...	Former ...	26,188	15,255	11,285	31,302	2,227	3,59,805	4,46,062
	Proposed ...	20,000	16,000	16,000	30,000	2,000	3,16,000	4,00,000
	Difference ...	-6,188	+745	+4,715	-1,302	-227	-43,805	-46,062
MUNJOOR ...	Former ...	3,248	2,164	1,900	1,800	...	81,647	90,753
	Proposed ...	4,750	3,800	3,800	1,500	...	81,150	95,000
	Difference ...	+1,502	+1,636	+1,900	-300	...	-497	+4,247
STATE	Former ...	2,69,707	1,89,241	88,983	4,71,126	59,693	31,51,009	44,80,359
	Proposed ...	2,34,450	1,87,560	1,87,560	4,63,500	54,000	35,61,930	46,89,000
	Difference ...	-35,257	+48,319	+98,577	-7,626	-5,693	+1,10,321	2,08,641
	Percentage ...	-13.7	+34.7	+110.7	-1.6	-9.5	+3.2	+4.6

The Council of Regency will see that I estimate that the total demand under all heads may be raised from Rs. 44,80,359 to Rs. 46,89,000, giving an increase of Rs. 2,08,641. Of this sum approximately Rs. 54,000 may be assigned in lieu of Rs. 59,693. The *lambardari* and *zaildari* cess would amount to Rs. 2,34,450, and as a set off the present *inam* and *panchai* grants amounting to Rs. 2,69,707, would be abolished. If my proposals are accepted by the Council the recipients of the proceeds of this cess will be those who actually work for the State. The beneficiaries under the old *inam* system will, in my opinion, have no grievance, in that the expenditure on the preparation of a record which will adequately safeguard their *biswadari* rights, may be held to have been largely undertaken on their behalf. In lieu of the old cesses for hospitals, schools, roads and post offices, I propose to levy a local rate which will for the State amount to Rs. 1,87,560 giving an increase of Rs. 48,319. The patwar cess, which should provide funds both for the pay of patwaris on a fairly liberal scale and for the kanungo or revenue supervising establishment, would amount to Rs. 1,87,560 instead of Rs. 88,983, giving an increase of Rs. 98,577.

I have estimated that *muafis* amounting to Rs. 54,000 may be granted in lieu of the old *nankar*, *adhkari*, *qasur* and similar grants. Some of these, e.g., the *qasur*, I have recommended for abolition, and if my proposals are accepted the State stands to gain some Rs. 3,000 or Rs. 4,000 more.

40. The following statement show the probable duration and the estimated cost of the settlement. If a comparison is to be effected between the cost of this settlement and that of settlements in British districts, a deduction must be made on account of the pay of the revenue supervising staff which in British districts is placed under the Settlement Officer, and in this State has had to be recruited for the first time and paid from Settlement Funds. Further deductions should be made on account of extraordinary expenditure incurred on the training of State candidates, and there will of course be a certain income directly due to settlement operations which should be set off against the expenditure. It is not, however, necessary to forecast these figures with any further elaboration :—

1	2	3	4	5	6	7	8	9	10
No.	Detail,	Settlement Commissioner.	Assistant Settlement Officer, Patiala.	Assistant Settlement Officer, Barnala.	Assistant Settlement Officer, Rajpura.	Assistant Settlement Officer, Naraul.	Circle Pinjaur.	Survey equipment.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Pay of gazetted officer at a monthly average rate,	2,500	450	400	350	350	...	...	...
2	Pension contribution ...	300	32	25	...	20	...	...	...
3	Travelling allowance of officers	175	100	100	100	100	...	...	...
4	Cost of establishment ...	700	175	175	155	155	...	...	...
5	Travelling allowance of establishment,	50	35	35	35	35	...	...	...
6	Contingencies ...	200	100	100	80	80	...	...	...
7	Total monthly cost ...	3,925	892	835	720	740	...	...	...
8	Period of employment in months,	93	84	84	63	49	...	...	...
9	Expenditure incurred ...	3,65,025	74,928	70,140	45,360	36,260	1,900	6,387	6,00,000

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No.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29														
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Deduct:-

Anticipated savings	Rs.	45,095
Cost of Kanungo agency at the rate of Rs. 20,000 per annum	Rs.	1,80,000
Balance	Rs.	6,50,000

41. Considering the statements in the two preceding paragraphs together the Council will observe that I estimate that as a result of the new assessments the State will directly benefit to the extent of approximately Rs. 1,58,000 per annum, of which nearly Rs. 50,000 will be income from the local rate. This will bring in a return of about 13 per cent. on the outlay. If we can achieve these results after arranging for an increased expenditure of nearly Rs. 1,00,000 per annum on the subordinate revenue establishment, an expenditure which is absolutely necessary if the records prepared at so much trouble and expense are to be properly maintained; we shall, I think, have every reason to be satisfied. From the opinions which the members of the Council of Regency have verbally expressed to me, I am sanguine that they will share this view.

Points on which the orders of the Council of Regency are required.

42. For the sake of convenience I recapitulate those points on which the orders of the Council of Regency are now required :—

- (1) As to the standard of assessment, paragraphs 5 *et seq.*
- (2) As to the consolidation of demand, paragraphs 8 *et seq.*
- (3) As to the abolition of the *inam* and *panchai*, paragraph 11.
- (4) As to the abolition of *gasur*, paragraph 12.
- (5) As to the abolition of certain miscellaneous demands, paragraph 13.

PATIALA :

Dated 30th December 1902. }

F. POPHAM YOUNG, MAJOR.

Settlement Commissioner, Patiala State

