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MADRAS RECORD OFFICE

Government of Madras

Revenue DEPARTMENT

G.O. No.	1302	Press
~~B.P. No.~~		~~Mis.~~
Dated	22-11-1882	195

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

READ—again G.O., dated 28th August 1882, Mis. No. 2803, Revenue.

Read—the following letter from E. C. BUCK, Esq., c.s., Secretary to the Government of India, Revenue and Agricultural Department (Revenue), to the Secretary to the Government of Madras, Revenue Department, dated Simla, 24th July 1882, No. 355-R:—

I am directed to inform you that the Government of India has for some time past had under its consideration, various proposals for suspending and remitting revenue in the different Provinces, which are all framed with the view of granting such suspensions and remissions on a more or less self-working system according to the proportion in which the crop is deficient. One of the difficulties, however, invariably encountered is in respect to the machinery by which the deficiency of the harvest is to be ascertained and certified.

2. It seems to the Government of India that some useful light might be thrown on the subject by the practice already existing in the Madras Presidency. The remissions of assessment, for instance, granted in certain taluks of Bellary, which are reported at pages 145, 146 of the Revenue Proceedings Volume of the Madras Government for April last, appear to have been made very much on the principle indicated in the first paragraph of this letter. The Governor-General in Council would, therefore, be glad to learn the exact process by which the extent of the failure of crops in a Madras district is ascertained and verified. Information is especially desired in regard to the part played by the Revenue Inspectors, the method of testing village reports, whether each village in which relief is given has to be visited by one of the Covenanted District Staff, and generally what precautions are taken that the amount of loss is correctly reported.

Order—dated 28th August 1882, Mis. No. 2803, Revenue.

Forwarded to the Board of Revenue for report.

(Signed) E. F. WEBSTER,
Secretary to Government.

To the Board of Revenue.

READ—the following Proceedings of the Board of Revenue, dated 2nd November 1882, No. 2646:—

Read—the following G.O., Revenue Department, dated 28th August 1882, No. 2803:—

Resolution—dated 2nd November 1882, No. 2646.

The rules under which remissions of assessment are granted for failure of crops are contained in Board's Standing Order No. 24, Macleane's Edition. In the case of irrigated lands no remission is ordinarily granted for partial loss of crops in

Districts which have been settled by the Settlement Department, as sufficient allowance is made for the vicissitudes of season in fixing the new assessment. In all other cases full or partial remission is granted according to the extent of loss, provided of course the loss is due solely to deficiency or excess of water and not to any neglect on the part of the cultivators. In granting partial remissions, fields which have borne a fair crop are excluded, and the cultivated area under each irrigation work is considered by itself, and the extent of loss determined from an examination of a sufficient number of fields on which the crops have failed. In the case of unirrigated lands, remissions are granted only in exceptional seasons and then only with the previous sanction of the Board of Revenue. The relief generally takes the form of a percentage remission proportionate to the total loss in the tract affected. No attempt is made to estimate individual losses, as such an inquiry would open a wide door for fraud and defeat the very object which it is intended to effect. Lands on which a fair crop has been obtained are of course excluded from the benefit of the indulgence.

2. In order to determine the rate of remission to be granted the following procedure is usually adopted in this Presidency:—The area affected is divided into as many convenient tracts as may be deemed necessary with reference to the extent of loss reported, the condition of the people and other surrounding circumstances, each tract being not less than a single village. The selected tracts are then carefully examined by the Revenue Inspector with the aid of the village accounts which show the extent of lands cultivated, the crops sown, the month in which sown, an estimate of the rainfall, &c. The Revenue Inspector is sometimes assisted in this work by the Taluk Gumastahs and the result of the inspection is reported to the Tahsildar with statements showing the extent of lands left waste, the lands on which a fair crop has been obtained, and the extent on which the crops have been lost wholly or partially. In the latter case a rough approximation is given of the area on which the loss was less than one-half, between one-half and one-fourth, and so on. A general inspection of the tract is then made by the Tahsildar of the taluk to test the accuracy of the Revenue Inspector's reports, and on the data thus collected, the percentage of remission to be granted is determined for definite tracts consisting of a single village or groups of villages as the case may be. It is not the rule in this Presidency, as apparently supposed by the Government of India, that a final examination should be made of the crops by a Covenanted officer before remission can be granted; but in practice, such examinations are made by the Divisional Officer, when practicable or necessary. No remission is granted in tracts in which the average crop is 6 annas or more, a normal crop being taken at 12 annas or $\frac{3}{4}$ of the highest standard. When the crop is less than 6 annas, the remissions are generally granted at the following rates:—

When the crop is between 6 and 4 annas, at 50 per cent.

Do. do. 4 and 2 do. at 75 per cent.

When it is less than 2 annas, at 85 per cent.

Full remission is granted on waste where the cultivated lands of individuals have yielded less than a 6-anna crop, but if they have yielded more, the assessment only of such waste as is not usually left fallow or reserved for pasture is remitted.

3. The Board beg to suggest that the Government of India be furnished with copies of the Board's Standing Order No. 24, Maclean's Edition, and Proceedings, No. 432, dated 9th February 1882, and No. 794, dated 16th March 1882, recorded in G.O., No. 393, dated 17th April 1882, Revenue Department, which define the general principles on which remissions on irrigated or unirrigated lands are granted in this Presidency.

(True Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Secretary to Government, Revenue
Department.

ORDER—dated 22nd November 1882, No. 102, Revenue.

Land Revenue, No. 75.

Ordered that the following letter
be despatched:—

(Here enter No. 1303, dated 22nd November 1882.)

(True Extract.)

(Signed) E. F. WEBSTER,
Secretary to Government.

Exd. W. H. French.

70 Copies.

Original
Govt. of (1882) Madras
REVENUE.

G.O., 22nd November 1882, No. 1302.

NOVEMBER.

Failure of Crops.

Report describing the process by which the
is ascertained and verified for the purpose of
granting remissions, forwarded to India Govern-

22ND NOVEMBER 1882, No. 1303, REVENUE.

REVENUE DEPARTMENT.

LETTER from—

THE SECRETARY TO THE GOVERNMENT OF
FORT ST. GEORGE,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
REVENUE AND AGRICULTURAL DEPARTMENT.

SIR,

With reference to your letter, dated 24th July last, No. 355-R, I am directed
to forward copy of a report* from the
Board of Revenue, in which is fully
described the process by which the
failure of crops is ascertained and veri-
fied for the purpose of determining the
extent of remission to be granted.

Land Revenue, No. 76.

* G.O., 22nd November 1882, No. 1302.

2. It will be seen that the detailed reports of Revenue Inspectors, tested by
Tahsildars on a general inspection of the villages affected, constitute generally the
data which regulate remissions. In regard to the measures taken to verify the
reports submitted by the taluk and village officials by superior agency, I am to
say that, in accordance with the practice in force in this Presidency, Divisional
Officers are on tour more or less all the year round, and in unfavorable seasons, when
there is reason to apprehend a failure of crops, more than usual activity is expected
of them, and they are required to visit the tracts affected by drought, and to satisfy
themselves by personal inspection and inquiry as to the actual state of agricultural
prospects. Although the condition of each and every village may not be tested in
detail by them, Divisional Officers (many of whom are Native Deputy Collectors)
are thus enabled to arrive at a fair conclusion in regard to the accuracy of the
local reports, as is also the Collector who, especially in bad seasons, is constantly
on the move through the District.

3. It is presumed, that copies of the Board's Standing Orders, Maclean's
Edition, referred to in the accompanying
† Proceedings of this Government, dated 17th April 1882, No. 393. Board's Proceedings,
dated 9th February preceding, No. 432,
referred to therein. A copy of the other papers† quoted
by the Board is forwarded herewith.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) E. F. WEBSTER,
Secretary to Government.

FORT ST. GEORGE,
22nd November 1882.

Ed. W. H. French.

90 Copies.

1882.

REVENUE AND AGRICULTURAL
DEPARTMENT.

From the Government of
Fort St. George.

Issued

Recd.

Encl.

Letter, 22nd November 1882,
No. 1303.

NOVEMBER.

Forwarding report describing the process by
which the failure of crops is ascertained and
verified for the purpose of granting remissions.

Note on C No 3973.

This Resolution of the
Govt of India is addressed
to Provinces other than Madras
and Bombay, and to which
is furnished to the latter
for information only - vide
concluding order. Further,
it is said in para 5, that
the Resolution deals only
with the temporarily settled
Districts of Upper India and
the Central Provinces.

It is distinctly stated
in para 5 that the
present Resolution
does not affect
Madras & Mys.
28/11/82

A separate letter to
the Govt, asking for certain
information as to the process
by which the actual failure
of crops is ascertained and
tested for the purpose of
determining the extent of
remission to be granted,
has been answered, and
the papers are in the P. & S.

It seems unnecessary
therefore, to take any
further action.

tion on this paper (C No 773).
A copy has been already
communicated to the Board.

Circular No. 58R.

Extract from the Proceedings of the Government of India, Revenue and Agricultural Department,—dated Simla, 12th October 1882.

READ the following correspondence with the Government of the North-Western Provinces and Oudh on a proposal to charge interest on suspensions and arrears of land revenue :—

Letter from the Government of the North-Western Provinces and Oudh, No. 2350, dated the 9th August 1878.

Letter to the Government of the North-Western Provinces and Oudh, No. 571, dated the 6th September 1878.

Letter from the Government of the North-Western Provinces and Oudh, No. 3002A., dated the 5th October 1878.

dated the 5th October 1878.
Letter to the Government of the North-Western Provinces and Oudh, No. 26, dated the
14th January 1879.

14th January 1879.
Read the undermentioned correspondence with the Government of the North-Western Provinces and Oudh on remissions and suspensions of land revenue in a time of general scarcity:—
Muz. W. L. — Buzinees and Oudh. No. 2738A..

Letter from the Government of the North-Western Provinces and Oudh, No. 2738A., dated the 26th November 1877.

Letter to the Government of the North-Western Provinces and Oudh, No. 451, dated the 6th August 1878.

Letter from the Government of the North-Western Provinces and Oudh, No. 2636A., dated the 3rd September 1878.

Read—Letter to the Secretary to the Famine Commission, No. 28, dated 14th January 1879, forwarding for consideration a selection of the correspondence specified above.

Famine Commission Report, Part II, Chapter III, Section III on the system of collecting the land revenue.

Read also the following correspondence on the question of varying the revenue demand with regard to the character of the seasons, which arose in connection with the agrarian disturbances in the Dekhan in 1874-75 :—

Government of India (Home Department), Circular No. 6—265-274, dated the 6th March 1879.

Letters from the Government of Madras, { No. 2171, dated the 26th August 1879.
No. 2304, dated the 8th September 1879.
No. 217, dated the 4th February 1880.

Letters from the Government of Madras, { No. 2304, dated the 8th September 1879.
Letter from the Government of Bombay, No. 617, dated the 4th February 1880.
Letter from the Government of Bengal, No. 312, dated the 19th January 1880.
Letters from the Government of Madras, No. 2615, dated the 19th January 1880.

Letter from the Government of Bengal, No. 312, dated the 19th January 1880.
Letter from the Government of the North-Western Provinces and Oudh, No. 2615
dated the 22nd December 1879.

Letter from the Government of the Punjab, No. 155S., dated the 10th July 1880.
Letter from the Chief Commissioner, Central Provinces, No. 4207-233, dated the 17th

Letter from the Chief Commissioner, British Burmah, No. 338, dated the 16th October 1879.

Letter from the Chief Commissioner of Coorg, No. 1010-56, dated the 10th January 1880.

Letter from the Chief Commissioner of Assam, No. 1774, dated the 29th September 1873

Letter from the Chief Commissioner of Assam, No. 1774, dated the 29th September 1880.
Letter from the Resident at Hyderabad, No. 68, dated the 3rd March 1880.

RESOLUTION.

THE question of the extent to which revenue should be remitted or suspended in times of famine and scarcity, and of the degree of elasticity which can be given to the revenue system without losing the advantages of a fixed demand, has been before the Government of India for some years. The matter was prominently brought to the notice of the Government of India in a formal manner by the North-Western Provinces Government in their Secretary's letter No. 2350, dated the 9th August 1878. The North-Western Provinces Government suggested the extension, to cases of general drought and other great calamities, of the principles of section 23 of the Provincial rent law, which provided for the remission or suspension of rent and revenue in the event of the destruction of crops by hailstorms, floods, or similar causes. At the same time it brought forward a proposal to amend the revenue law by allowing the charge of interest on suspended instalments of revenue with the object of establishing a system under which suspensions of revenue would be more

systematically and more readily granted in case of need. It was argued on the one hand that the derangement of Imperial finance and the loss caused by delaying the collections made the revenue authorities reluctant to show indulgence even in cases of plain necessity, and it was represented on the other that if interest was chargeable there would be no loss, and that the authorities would be left free to act in the manner best fitted to save the people from distress, and to serve the true interests of Government.

Considered by the
Famine Commission.

2. Shortly afterwards the whole question of the system under which remissions and suspensions of land revenue might be allowed came under the consideration of the Famine Commission. The Government of India, therefore, after some discussion of the matter with the Local Government, considered it desirable to reserve its final decision on the questions raised by the North-Western Provinces Government until such time as it had received and considered the opinion of the Famine Commissioners.

Referred to Local
Governments by the
Government of India
in connection with
the Dekhan riots.

3. About the same time also the question of varying the revenue demand with reference to the character of the seasons came before the Government of India in connection with distress in the Dekhan; and the correspondence which passed between the Government of India and that of Bombay was submitted to each Local Government with Circular No. 6—265-274, dated 6th March 1879, with a request for an expression of opinion whether there were any districts or parts of districts within its administration to which the plan of a fluctuating or varying assessment might be applied with advantage.

Necessity of dealing
with it confirmed
by recent reports of
agricultural distress.

4. The Government of India is in possession of the views of the Famine Commission as stated in paragraph 11, Chapter III, Section III of Part II of their report.* It has also

* Appendix A.

before it the opinions of the Local Governments called for by the circular above noted. It is now, therefore, in a position to deal with the whole subject. The necessity of taking it up, and of following to some extent the lines indicated by the North-Western Provinces Government in 1878, has been forcibly pressed upon the attention of the Government of India by reports lately received on the agricultural condition of several parts of the country during the years immediately succeeding the famine, which show that the measures taken in 1877-78 for preventing the revenue from pressing too heavily on the people failed adequately to meet the difficulty, and that in many places serious and permanent mischief has been caused.

Present Resolution
does not affect
Bombay, Madras,
and permanently-
settled tracts.

5. In the present Resolution it is the intention of the Government of India to deal with the subject so far only as the temporarily-settled districts of Upper India and the Central Provinces are concerned, leaving for future consideration any questions concerning the provinces of Bombay and Madras, where the principles underlying the proposals which it contains already to a greater or less extent form part of the settlement system.

Rigid enforcement
of revenue demand
not absolutely in-
tended by the authors
of the revenue sys-
tem.

6. There can be no doubt that the rigid enforcement of the revenue demand, irrespective of calamities and of seasons, was not part of the intention of the authors of the revenue system in Northern India. This is amply proved by passages in the published Despatches of Mr. Thomason, Lieutenant-Governor of the North-Western Provinces, whose instructions formed the basis of the present system of settlement in all temporarily-settled provinces of Upper India, and from which some passages are quoted in Appendix B to this Resolution. As time has gone on, however, and as, owing to the extended area of cultivation and increase of prosperity, the relative pressure of the revenue has become less, the theory of a fixed unalterable demand, and of the duty of the landowner and cultivator to save in good years sufficient to meet the loss of bad seasons, has attained greater prominence.

Conclusions of
Famine Commission.

7. The conclusion formed by the Famine Commissioners was that in the extreme case of a failure of the crop caused by drought so severe as to produce famine, nobody should be forced to pay the land revenue by borrowing when his crops have been such as to leave him no surplus above the amount needed for the support of himself and his family. They accordingly advocated a system of suspensions in the first instance, which should be given at an early period, and should be allowed to pass into remissions only in cases of severe and long continued loss. These principles are entirely concurred in, and on them are

based the following suggestions, premising that though the Government of India cannot in all cases expect the cultivator to lay by the surplus of good years in order to meet the deficiencies of bad years, it claims that the suspensions of bad seasons should as a rule be made good from the surplus of future good harvests.

8. The Government of India desires to explain at the outset that it has no intention of allowing the introduction of a lax system of collection under which arrears will be allowed to accumulate. It does not wish to depart from the principle of a fixed assessment to a greater degree than is rendered absolutely necessary by the uncertain conditions attaching to agriculture in some parts of India. It believes that a moderate fixed demand regularly collected encourages thrift, and is ordinarily the best system for the welfare of the people; but, on the other hand, it does not wish the revenue administration to be worked with the rigidity of a machine. It desires to recognise that there are calamities of season in which even a moderate assessment cannot be paid, and that the burthen of a bad season is felt in proportion to the less or greater moderation of the assessment. At the same time it wishes it to be clearly understood that although in the case of crushing calamities remissions may be unavoidable, yet as a rule, suspension of the revenue is the remedy which the Government of India wishes to be used. It is only when suspension is obviously insufficient, and when it is clear that to enforce payment, even by easy instalments, would cause permanent injury to the agricultural prosperity of the country, that the revenue should be remitted. By suspending the revenue the Government can assist the people in a legitimate way, and save them from the calamity of being forced to borrow at exorbitant interest, without injuring their sense of responsibility and independence.

Suspension, not re-
mission of revenue,
to be the ordinary
mode of relief.

9. Influenced by these principles, the Government of India considers it necessary that rules should be laid down under which the revenue authorities shall give certain and immediate relief to the people in time of need. The following are in its opinion the leading measures which the rules should comprise:—(i) the classification of agricultural land; (ii) the adaptation of the revenue system to the character of each class; (iii) the extension of relief to tenants; (iv) an investigation of the outturn of every harvest; (v) the grant to local officials of authority to act; (vi) the charge of interest on suspended instalments.

Summary of
measures required—
six in number.

10. The Government of India has in its Resolution No. 6—340-350G., dated 8th December 1881, already indicated that, in order to deal efficiently with the revenue administration of this country, the first step which must be taken in each province is to classify the land of every district. In dealing with the subject in the present Resolution it is necessary to consider the matter in greater detail and to decide the manner in which land should be classified. The classification may appropriately follow the lines suggested by the North-Western Provinces Government in paragraph 8 of their letter No. 2615, dated the 22nd December 1879 quoted in Appendix C. In accordance with its natural conditions agricultural land will therefore be distributed into three classes:—

(i) Classification of
agricultural land

- (1) Areas of which the produce is to a great extent secured against failure. These may be termed "Secure areas."
- (2) Areas on which in seasons of abnormal character remissions or suspensions of revenue are likely to be needed. These may be classed as "Insecure areas."
- (3) Areas of which the cultivation is so fluctuating as to render an annual adjustment requisite. These may be termed "Fluctuating areas."

as "Secure," "In-
secure" or "Fluc-
tuating."

11. As without some distribution of the above character it will be impossible to apply the system which it is proposed to adopt, it is desired that immediate measures may be taken to commence the classification of land in each district. The work will take some time to conclude. It is not, therefore, contemplated that the classification which is immediately called for should be complete. It will be sufficient at first that in each district the tracts which are most precarious, and in which distress is most likely to occur, should be at once separately recorded. But year by year the more careful study of

to be commenced
at an early date.

agricultural circumstances which is now demanded from revenue officials should lead to the more perfect classification which is required for the effectual fulfilment of the purposes in view.

12. In making the classification the unit will ordinarily be the estate. It must be borne in mind, however, that the interests of the cultivating occupants are quite as important as those of the owners of land. Some estates are made up of tracts which, though belonging to the same proprietors, are entirely distinct in character, and in the interests of the different tenants who pay rent for them must be differently treated. One-half of a village may be secure, and the other half entirely insecure. Such, for example, is often the case in estates situated on the banks of rivers. Those areas which are distant from the river may be level, may contain good soil, and be thoroughly irrigated by canals or wells. Those areas which are near the river may on the other hand be undulating, have little good soil, and be without any kind of irrigation. In such cases the interests of the cultivating population of the precarious tract appear to demand the application of a system of relief, without respect to the ability of the proprietors to pay the revenue of the whole estate. Estates of this kind should therefore be sub-divided, one portion being classified as secure, and the other portion either as insecure or fluctuating, as circumstances may require. In the following paragraphs "Estates" will mean the areas adopted as units of classification.

13. The Government of India does not wish to bind the Local Governments by hard-and-fast rules in this matter. Speaking generally, and as at present advised, it considers that all estates of which 50 per cent. and upwards of the cultivated area is secured by irrigation, and which is not liable to failure in time of drought, may be classed under "Secure areas." Into this class also will fall all estates in those parts of the country, such as the high lands of Central India, which are, whether irrigated or not, practically safe from drought.

Estates which have less than 50 per cent. of the area secured, and which lie within the zone affected by periodical droughts, will be placed in the "Insecure areas." Into this class will come also areas of which the condition is normally insecure owing to any such cause as exposure to floods, constant epidemic disease of men or cattle, and the like.

In the third class—"Fluctuating areas"—will fall those tracts in which the area under cultivation is a very inconstant and varying quantity.

14. These are the principles on which the classification should, in the opinion of the Government of India, be based. But it is evidently necessary to leave a great deal to local experience. The Government of India has stated the objects it has in view; and the work of classification must necessarily be left to the Local Government. It is believed that this work can be performed by the district establishments under the guidance of the Local Agricultural Departments, but the Government of India desires to be informed if there is any doubt about the correctness of this view.

15. Having thus classified the land, the next step is to determine how the revenue system can be most appropriately adapted to the requirements of each class.

In Secure areas, obviously neither suspension nor remission will ordinarily be allowed, though the former may occasionally be found necessary in the case of serious but occasional calamities, such as hailstorms, &c. The term "Secure" means secure from drought or inundation, and is not intended to imply security from hailstorms, devastation by locusts, and similar calamities.

16. In Insecure areas it is necessary to adopt a graduated scale of suspension which shall fit in with a graduated scale of loss of crop. This latter scale may be graduated as follows:—

A—When the loss is total.

B—When the crop is estimated at less than $\frac{1}{4}$ of a normal crop.

C—When the crop is estimated at between $\frac{1}{4}$ and $\frac{1}{2}$ of a normal crop.

D—When the crop is estimated at between $\frac{1}{2}$ and $\frac{3}{4}$ of a normal crop.

17. By the words normal crop as used in this Resolution must be understood a crop which is equal to $\frac{3}{4}$ of a full or bumper crop. The signification thus attached to the term is one which is familiar both to the revenue officials and to the agricultural communities of most parts of India.

18. It will be necessary for the Local Governments to draw up a scale of suspension, which the revenue officers can adapt to the above scale of losses. The suspensions may have to be modified somewhat according to the known severity or leniency of the incidence of the revenue assessments, and the scale may therefore have a maximum and minimum within which suspensions should be granted for each grade in the scale of loss. Thus, to meet a loss under grade D, where the crop is estimated between $\frac{1}{4}$ and $\frac{1}{2}$ of a normal crop, the suspension of rent and revenue may vary between $\frac{1}{4}$ and $\frac{1}{2}$ of the demand. To meet a loss estimated to fall in grade C, suspensions may be given from $\frac{1}{4}$ to $\frac{1}{2}$ of the demand. To grade B may be adapted a suspension varying between $\frac{1}{4}$ and $\frac{3}{4}$ of the demand, and to meet a loss in grade A the whole amount may be suspended. It is to be arranged that such suspensions should be given in aliquot parts, not of the annual demand, but of the *kist* or instalment which is payable out of the crop that has failed.

19. Whatever rules may be proposed by the Local Government for the suspension of revenue under this Resolution it must be understood that the question whether suspension will ultimately pass into remission will in the main depend on the character of subsequent crops. The action of the Local Governments in granting remissions will always be reported to the Government of India, and where such remissions aggregate 10 per cent. of the entire land Revenue of the province the previous sanction of the Government of India will be required.

20. The Government of India desires to know if there will be any serious difficulty in preparing and carrying out a system of suspensions based on the above or some similar scale, in which the proportion of the demand to be suspended rises in proportion to the severity of the loss, and what modifications in the scales can be suggested which will better adapt them in each province to serve as a self-regulating guide to the operations of the revenue officers.

21. Turning now to "Fluctuating areas," the assessment of estates in this class will vary with the area under cultivation. The assessment of such estates should not be in the form of a lump sum, but in that of fixed acreage rates, varying if necessary for different qualities of soil. The revenue of the land cultivated in each year should be collected, and that of the uncultivated land should be remitted, as a matter of course. In case of failure of the crops on the cultivated area, the rules applicable to "Insecure areas" will apply.

22. In the case of estates already settled, the adoption of the proposed system for fluctuating areas must, the Government of India is aware, depend on the wishes of the persons with whom the settlement has been made. And it will ordinarily be expedient to leave matters as they are until the settlement is at an end. Only in extreme cases where the agricultural prosperity of a country is evidently injured by the present system would the Government of India desire to have the question considered whether a different system should be adopted during the currency of the settlement. In such cases, since the rates have probably been fixed by the Settlement Officer with special reference to the fluctuations of the cultivated area, it is obvious that to adapt existing rates year by year to the actual land under cultivation may involve serious loss to Government; nor again is it certain that where the settlement holder is not himself the cultivator he will consent to a revised system being applied both to rent and revenue. Should Local Governments therefore desire to introduce the above system anywhere during the currency of the existing settlement, each case should be reported to the Government of India for orders.

23. It has been implied above (paragraph 12) that in dealing with this subject the Government of India has at heart the interests of the cultivators quite as much as those of the proprietors of land. The remission and suspension of rent must be a necessary consequence of the remission and suspension of revenue. This is a matter which ought perhaps to be provided for in the law

of landlord and tenant in each province. There is reason to believe that the present laws are deficient in this respect, and it is left to the Government in its executive capacity to see, so far as it can, that the intentions now expressed are carried out. It must be understood, therefore, that all suspensions or remissions of revenue involve, and are conditional on, the suspension and remission of the corresponding rent. Care should be taken to inform the tenants concerned and to have the amounts suspended or remitted recorded in the village accounts. If any proprietor collects or attempts to collect any rent thus remitted or suspended or evicts any tenant for non-payment of such rent, the Government will at once collect from him the whole amount of revenue remitted or suspended. This rule should be invariably and rigorously enforced. It may be feared that even this precaution may be insufficient in the case of tenants-at-will. But without legislation nothing more can be done.

(v) Investigation of the character of each harvest.

24. It is evident that rules of the nature of those here laid down cannot be worked unless the district officials have full and timely information of agricultural prospects. It is necessary therefore to provide and maintain in working order the machinery requisite for this purpose. The duty of collecting information in the first instance will rest on the accountants of villages and on the kanungos who supervise them, and a regular system of reporting must be introduced, which will ensure the conveyance from time to time to the district officer of early information regarding the condition of each harvest. Measures may be taken to induce the landowners themselves, and the heads of villages, where such officers exist, to take a part in this matter.

Enquiry to be made by responsible officers.

25. On receipt of information that the harvest in any locality has been injured or has failed, the district officer will be responsible that a proper enquiry is made, and that the accuracy of the information is tested. It must be an invariable rule that no suspension shall be given until the area affected has been inspected by some officer of the district staff not below the rank of Deputy Collector or Extra Assistant Commissioner. In the more important cases the inspection should be made by the district officer himself or by one of his covenanted assistants. It is not intended to require a minute personal enquiry or full statistical report in each case. But it is intended that the inspection shall be of such a character as to be an effective check on the subordinate agency, and to guard the Government against fraud.

Periodical inspection of every village necessary.

26. In connection with this matter the Government of India takes the opportunity of once more expressing the importance which it attaches to the rules believed to be in force in every province, which require that every village or estate shall be visited and inspected by one of the district officer's assistants periodically, and that notes of the inspection shall be recorded. The great power now given to district officers in the matter of suspending and remitting the revenue renders it more than ever necessary that they and their subordinates shall acquire a full knowledge of the country under their charge, not only in the cropping season, but at all times of the year, and especially in the rains, when the agricultural character of the year is determined.

(v) Grant to local officials of authority to act.

27. The duty of proposing remissions and suspensions of revenue will rest with the officers in charge of districts. The Government of India desires that they shall be required to submit their proposals to the Commissioners of Divisions, whose sanction shall be necessary and whose orders, subject of course to revision by the Local Government, will be final. The Commissioners' sanction should not be given as a mere matter of form, nor accorded without a sufficient amount of personal investigation as to the general character of the season and harvest. The Government of India trusts that the Local Governments will look to these high officials to see that the rules now laid down are carried out with zeal and intelligence.

(vi) Charge of interest on arrears of revenue.

28. The principle advocated by the Government of the North-Western Provinces of charging interest upon arrears of revenue is now accepted by the Government of India as affording without loss to the State the readiest means of advancing capital to the cultivating population when they most

need it. A rate of 6½ per cent. will in the opinion of the Government of India suffice to protect the State against material loss. On this point the opinion of the Local Governments is desired, with an explanation of any alteration which it may render requisite in the revenue law of each province. A corresponding provision for the recovery of interest at the same rate upon arrears of rent suspended under the proposed rules must be introduced into the Rent Law.

29. The Government of India will be glad to learn what modifications in the above proposals the Local Governments deem necessary for each province. In the meanwhile, should the occasion unfortunately arise, the suggested rules may be accepted as a guide for dealing with the question of suspensions. The Government of India desires also to receive from each Local Government, as soon as it can be drawn up, a statement showing the amount of land which may be considered secure, and on which, therefore, the revenue is practically not liable to fluctuation. Also such a rough computation as can be made of the areas which may be expected, judging from past experience, to come under each head of the scale in paragraph 16 in a period of 10 years, and the amount of suspension or remission which the Government may thus expect on the above system to have to face on an average of years. Of course nothing but a very rough computation can for some time be expected, but even this will be of great use to the Government of India.

Bengal
North-Western Provinces and Oudh.
Punjab.
Central Provinces.

British Burma.
Assam.
Coorg.
Hyderabad.
Ajmere.

ORDER.—Ordered, that a copy be forwarded to the Local Governments and Administrations for information and guidance and for favour of a report.

Ordered, that a copy be forwarded to the Governments of Madras and Bombay for information.

Ordered also, that a copy be forwarded to the Finance Department, and that the Resolution be published in the Supplement to the *Gazette of India*.

(True Extract.)

E. C. BUCK,

Secretary to the Government of India.

APPENDIX A.

Where local conditions make the possibility of cultivating the land unusually precarious, as in the case of tracts habitually flooded by river inundation, which may fail to take place, or be excessive, or may subside too soon or too late for agricultural operations to be carried on, an exceptional procedure would appear desirable. We approve the system, successfully adopted in the Punjab in such cases, of carrying out a yearly rough measurement, according to the results of which a fixed rate of revenue per acre actually cultivated is levied. This plan would probably be found more suitable for Sind than the Bombay form of settlement now being introduced there, and we think it possible that the application of a similar principle might be beneficial in any exceptionally dry upland tracts, such as exist in some parts of India, where the rainfall is very precarious and frequently insufficient.

Famine Commission Report, Part II, Chapter III, Section III, paragraph 11.

APPENDIX B.

Extracts from Despatches of Mr. Thomason, Lieutenant-Governor of the North-Western Provinces.

The following extracts sufficiently indicate the strong appreciation which Mr. Thomason possessed of the necessity of maintaining a careful watch over the working of the revenue system which he was called upon to apply to his Province; and as the other temporarily settled provinces of Northern India undoubtedly accepted the North-West settlement system as their model, his remarks may be held to have had general application:—

Volume I, page 220, paragraph 5, Revenue Administration in Ajmir.—His Honour's opinion, however, of the expediency of returning as soon as possible to the system of village settlements has obtained the strongest confirmation since his visit to the district. Mr. Edmonstone's settlement failed partly no doubt from a succession of bad seasons, and defective appliances for lessening their evils by artificial irrigation. But the failure was also owing to the want of some definite rule for fixing the rights of each member of the community, and from a supposition that, when once the demand has been fixed at a moderate amount, the people might be left to themselves without any further superintendence by the Collector than consisted in enforcing payment of the demand.

Volume I, page 339, paragraph 6, and page 341, paragraph 7, Administration of Khairagarh.—The difficulty being thus apparent, a large discretion must be given to the Collector in his management of the country. Without supposing unusually bad or disastrous seasons, it may be expected that any partial failure or sudden calamity will force itself into notice. Before, when the whole taluka was one mahal, such a misfortune in one part might be compensated by prosperity in another part of the estate, and the average profit on the whole estate might remain nearly the same; but now a hailstorm and inundation, a blight, or the absence of timely rain, may bring ruin upon certain villages, though it may not affect others. Such cases will call for immediate remedy;—suspension of the demand or the offer of takavi may be necessary to prevent the desertion of cultivators and irretrievable desolation of the village. Nor would it be right to require from the Collector minute personal inquiry and full statistical report in every such case. Reliance must be placed on his discretion in such respects, and he must be encouraged to exert himself to the best of his power, and to the exclusion of all unnecessary labour, for the amelioration of the pargana.

These are the steps by which it appears to the Lieutenant-Governor that the pargana may be best and most quickly restored to a prosperous state, but in these, as in all other measures affecting it, a large discretion must be conceded to the Collector.

Volume II, page 67, paragraph 9, Settlement Report of Mauwarra.—The Lieutenant-Governor acknowledges the weight of your observation that the punctual realisation of the revenue now fixed must remain to a certain degree dependent on the seasons, and that much will depend, whenever a deficiency of rain occurs, on the diligence of the Superintendent in making personal enquiry as to the extent of the evil.

Volume II, page 167, paragraph 21, Settlement of Nimar.—It must not moreover be supposed that when once a mauzahwar settlement has been made, the Collector's work is accomplished, and a machine set in motion which will work on unaided. In the first introduction of the system especially, great care and constant attention are requisite. No ordinary degree of foresight is needed on the first settlement of a village so to define and record the custom of the tenure as to meet the exigencies of most ordinary occurrences. Difficulties will arise, and disputes will occur, which must be immediately examined and decided, and their future occurrence provided against, if necessary, by some new stipulation in the village rules. All such cases are disposed of, especially on their first origin, by communication with the people and by arbitration amongst themselves. The duty of the Collector will be rather that of explanation and of instruction than of decision. The people themselves will be willing enough to slur over a difficulty and to be content with a temporary remedy. It will be the Collector's duty to point out to them the whole bearings of the case, to represent its possible consequences, perhaps to suggest apparent remedies, but to leave to themselves as much as possible the adoption of the particular rule which they will have afterwards to carry into practice.

Volume II, page 193, paragraph 15, Settlement of Parganas Bariya and Kanapur, in Nimar.—Calamities of season are unavoidable. Drought, or floods, or pestilence, or blight, may desolate any part of the country, and of course render it impossible that the whole or perhaps any revenue should be paid. Such disasters must be met as the exigency demands. They call forth all the prudence and vigilance and activity of a Collector. They must be met according to their degree by temporary suspension or entire remission of the demand, or by reduction of the settlement.

APPENDIX C.

If reforms are made in the direction indicated above, Collectors will once more have time to attend to their legitimate duties, and will also remain sufficiently long in their districts to acquire a competent knowledge of the people and their requirements. And given a Collector with a knowledge of his district and time to ascertain its condition and necessities, Sir George Couper sees no valid reason for making any material change in the existing system of settlement. What, however, is required is a definite statement of the policy of Government in regard to suspension or remission of the demand under extraordinary circumstances. It should be laid down that, speaking broadly, for purposes of remission and suspension of revenue, the cultivated area of the united provinces may be divided into three great classes:—

(1) Tracts watered by canals, the zamindars of which under such a vicissitude of season as that which befel in 1877 literally coined money, and who reap a harvest by the sufferings of others.

Such tracts would not under any conceivable circumstances be entitled to any consideration in the shape of suspension or remission of the Government demand.

(2) Those tracts which constitute by far the larger portion of the total area of the united provinces in which no suspension or remission should be allowed under ordinary vicissitudes of season but in which they should be made in the presence of such a calamity as that which overtook them in 1877. It is presumed the subject will be fully dealt with in the report of the Famine Commission; and as Sir George Couper has no desire to anticipate their suggestions, it is unnecessary to allude in further detail to the precise form or measures of relief which should be adopted. But he thinks it ought to be clearly recognised by the Government of India that there is, and must be, a limit to the enforcement of the rule that a zamindar must look to the surplus of good years to recoup himself for the losses of bad years. The rule does very well for years of partial failure; but there come now and again years of extraordinary failure, such as a Settlement Officer does not take into account in his calculations, in which next to nothing is produced, and the zamindar or tenant if required to pay up is virtually ruined. Relief in such years ought to be given by suspension or remission or liberal distribution of takavi.

(3) Tracts which are dependent on the seasons for their irrigation, and in which the rainfall is uncertain and precarious, such as the districts of Jhansi and Bundelkhand, and the portion of the Cawnpore district referred to by Mr. Wright at page 67 of the papers. In these tracts the Collector should carefully watch the effect on each season on the crops, and be prepared at once to recommend remission and suspensions if he is satisfied that without them the zamindar will not be able to make his way. Relief might be granted on the same principles as those laid down for (2), only fully recognising that the necessity for action must arise more frequently.

If the Government of India will lay down some such broad principles as above, and confer the necessary powers on the Local Government for carrying them out, so that Collectors may be given fully to understand their recommendations will be favourably received and promptly attended to, and that their reputation will depend on the prosperity of their districts rather than on the amount of revenue they are able to realise even in bad years, Sir George Couper is convinced no further change is required, and that for the rest Government may be safely satisfied to let well alone.

C. No. 59/3.

1882.

GOVERNMENT OF INDIA.

REVENUE AND AGRICULTURAL
DEPARTMENT.

REVENUE.

RESOLUTION.

Cir. No. 58R.

Dated Simla, the 12th October 1882.

SUBJECT.

Suspensions and remissions of revenue for
failure of crop.

Govt. C. B. Press, Simla—No. 432 B. & A. D.—12-10-82—630.

No. 353R.

FROM

E. C. BUCK, Esq., c.s.,
Secretary to the Government of India,

TO

THE SECRETARY TO THE GOVERNMENT OF MADRAS.

Rev. & Agri. Dept.
Revenue.

Simla, the 24th July 1882.

SIR,

I AM directed to inform you that the Government of India has for some time past had under its consideration various proposals for suspending and remitting revenue in the different Provinces, which are all framed with the view of granting such suspensions and remissions on a more or less self-working system according to the proportion in which the crop is deficient. One of the difficulties, however, invariably encountered is in respect to the machinery by which the deficiency of the harvest is to be ascertained and certified.

2. It seems to the Government of India that some useful light might be thrown on the subject by the practice already existing in the Madras Presidency. The remissions of assessment, for instance, granted in certain taluks of Bellary, which are reported at pages 145, 146 of the Revenue Proceedings Volume of the Madras Government for April last, appear to have been made very much on the principle indicated in the first paragraph of this letter. The Governor General in Council would therefore be glad to learn the exact process by which the extent of the failure of crops in a Madras district is ascertained and verified. Information is especially desired in regard to the part played by the Revenue Inspectors, the method of testing village reports, whether each village in which relief is given has to be visited by one of the Covenanted District Staff, and generally what precautions are taken that the amount of loss is correctly reported.

I have the honour to be,

SIR,

Your most obedient Servant,

E. C. Buck
for Secretary to the Government of India.

No. 4276
 Revenue
 No. Public 1862. Sept. 4

REVENUE.

Flw
28 August 1882

1. To the Board of Revenue
Dec 2-9-81

No. 355R.

Dated Simla, the 21th July 1882.

[Signature]

Please see next attachment
for the samples.

Where remissions and suspensions of land revenue are made according to the proportion in which the crop is deficient, enquires what steps are taken to ascertain the exact loss in crops.

Govt. C. B. Press, Simla.—No. 389 R. & A. D.—25-7-22—100



Dated 2^d November — 1882.

No. 2646.

~~W. J. Hallen~~

READ *Government Order, Revenue Department, dated 28th
August 1882, N^o 2803.*

Revolution

The rules under which remissions of assessment are granted for failure of crops are contained in Board's Standing Order No. 24 Maclean's Edition. In the case of irrigated lands no remission is ordinarily granted for partial loss of crops in Districts which have been settled by the Settlement Department as sufficient allowance is made for the vicissitudes of season in fixing the new assessment. In all other cases full or partial remission is granted according to the extent of loss, provided of course the loss is due solely to deficiency or excess of water and not to any neglect on the part of the cultivators. In granting partial remissions fields which have borne a fair crop are excluded.

2. In order to determine the rate of remission to be granted the following procedure is usually adopted in this Presidency. The area affected is divided into as many communicable tracts as may be deemed necessary with reference to the extent of loss reported, the condition of the people and other surrounding circumstances - each tract being not less than a single village. The selected tracts are then carefully examined by the Revenue Inspector with the aid of the village accounts which show the extent of lands cultivated, the crops sown, the month in which sown, an estimate of the rainfall &c. The Revenue Inspector is sometimes assisted in this work by the Taluk or zamastahs and the result of the inspection is reported to the Tahsildar with statements showing the extent of lands left waste, the lands on which a fair crop has been obtained & the extent on which the crops have been

lost, wholly or partially. In the latter case a rough approximation is given of the area on which the loss was less than one half, between one half and one fourth and so on. A general inspection of the tract is then made by the Tahsildar of the Taluk to test the accuracy of the Revenue Inspector's reports and on the data thus collected the percentage of remission to be granted is determined for definite tracts consisting of a single village or groups of villages as the case may be. It is not the rule in this Presidency, as apparently supposed by the Government of India, that a final examination should be made of the crops by a covenanted officer before remission can be granted but in practice such examinations are made by the Divisional Officer when practicable or necessary. No remission is granted in tracts in which the average crop is six annas or more - a normal crop being taken at 12 annas or $\frac{3}{4}$ of the highest standard. When the crop is less than six annas the remissions are generally granted at the following rates:-

When the crop is between 6 and 4 annas, at 50 per cent.
do. do. 4 and 2 do. at 75 per cent.
When it is less than 2 annas, at 85 per cent.

Full remission is granted on waste where the cultivated lands of individuals have yielded

yielded less than a six anna crop, but if they have yielded more, the assessment only of such waste as is not usually left fallow or reserved for pasture is remitted.

3. The Board beg to suggest that the Government of India be furnished with copies of the Board's Standing Order No 94 Maclean's Edition and Proceedings No 432 dated 9th February 1882 and No 774 dated 16th March 1882 recorded in G.O. No 373 dated 17th April 1882 P.D., which define the general principles on which remissions on irrigated or unirrigated lands are granted in this Presidency.

(True Extract)

H. Wilson

Secretary

The Secretary to Government P.D.

C. P. S. S. S.

Revenue 1882. Departmental
Board of Revenue,
MADRAS.

No. 6206

To
The Secretary to Govt. R.D.

S. P. 11-82

Print

Recd. 3^d Nov.

Proceedings, dated 2^d Nov. 1882.

No. 2646.

Subject.

Submitting to Govt. report as to
the procedure followed in the
Presidency in determining the
loss of crops & the amount of
Remissions of revenue to be
granted.

Received
17-11-82

Draft G.O.

No. 1302 of 22-11-82

Read again Mr. G.O.
dated 28th August 1882 No. 2803

C. No. 6206

Read also Board's Prog.
dated 2nd November 1882 No. 2948

Ordered that the follow-
ing letter be despatched:-
(H. E. No. 1303 of 22-11-82)
To
The Secretary to the
Government of India
Rev and Agric. Dep.
Sir,

With reference to your
letter dated 24 July last
No. 3558 I am directed to
forward copy of a report
from the Board of Revenue
in which is fully described
the process by which the
failure of crops is ascertained

G.O. 22-11-82 No. 1302

C-11-11-82 R-17-11-82

and verified for the purpose
of determining the extent of
remission to be granted.

2. It will be seen that
^{the detailed} reports of Revenue In-
spectors, testified by Tahsildars

on a general inspection of the
village, ~~is~~ affected, constitutes generally

the data which regulate re-
missions. The village reports

are to some extent tested by
Divisional Officers, who are

either Covenanted Officers
or Deputy Collectors, but the

actual application of the
check is necessarily limited, a failure of crops more

as the multifarious duties of
general administration, Revenue

and Magisterial, de-
volving on these officers, preclude their undertaking

a regular verification of
village

In regard to the measures
taken to verify the reports
submitted by the Tahsildars
and village officials, by
superior agency I wish to
say that, in accordance
with the practical measure
in this Presidency, Officers
are on tour, more or
less all the year round, and
in unfavorable seasons when
there is reason to apprehend
a failure of crops more
than usual activity is ex-
pected of them and they
are required to visit the
village, affected by drought and
distress, themselves by personal
inspection & enquiry, as to the
actual state of affairs, and their
reports - although the condition
of such & very village may
not be such as to be easily
examined, Divisional Officers
(Deputy Collectors) are then sent to

to arrive at a fair conclu-
sion in regard to the
accuracy of the local
reports, as is also
the Collector who, especially
in bad seasons, is
constantly on the tour
through the District.

15
village reports over the
extensive tracts of country
which comprise their charge.
The condition that every
village in which remission
has to be granted should
be visited by a Covenanted
officer, is the more im-
practicable as many of the
District Sub-Divisions are
under the charge of
Deputy Collectors.

3. It is presumed, that
Copies of the Board's Stand-
ing Orders, Maclean's Edition,
which contain ^{one} the order
referred to in the
accompanying Proceedings,
are in the Library of the
Revenue and Agricultural
Dept.

Department

A copy of the other
papers quoted by the Board
is forwarded herewith. ^{Progs of this Govt, dated}
April 1882, No. 393. Board's Order
of 9 February preceding, No. 432,
referred to Mercier.

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of Indian post
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Am. Mr Sullivan
The Right Hon^{ble}
The Governor.