CHAPTER XIII

Costs and recovery.

420. *Recovery of costs.*—Following the principles laid down in section 143 of the Orissa Tenancy Act and rule 95 of the Survey and Settlement Manual, the whole net cost of the operations was recovered from the landlords and tenants in the permanently-settled and revenue-free areas under revisional survey, and three-quarters of the net cost in such areas under original survey, while in temporarily-settled areas the whole cost was borne by the Provincial Government.

The costs were recovered for each particular area after the operations in that area had been practically completed (i.e. after final publication), at the time of distribution of copies of the record, and no recovery was made by deposit before the operations started.

421. *Recovery in the permanently-settled estates.*—In the permanently-settled areas (including Killa Patia) and in Ekhrajat *mahal*, in order to determine the rates at which costs were to be recovered from the parties, the total expenditure on each estate or group of estates was calculated, and after deducting the total receipts in cash and stamps the net expenditure was arrived at. Costs were then charged to the parties at a rate per acre sufficient to cover the total net expenditure (or three-quarters of it in the case of areas under original settlement). In fixing these rates the landlord's uncultivated lands were distinguished from cultivated lands and for the former low rates were charged varying from Re. 0-1-0 to Re. 0-4-0 per acre, payable by the landlords, while for the latter the rate chargeable was divided between the landlords and the *raiyats*, the landlords' share being rather more and the *raiyats*' rather less than half. For this purpose estates that were in the same block and in which conditions were similar were grouped together. In each case the orders of Government was taken and notifications issued as to the rates to be charged. The following table shows the rates in each area:—

Nnme of Killa.	Rate of recovery of survey and settlement cost.								
	Cultivated area						Uncultivated areas.		
	Zamindar's share.			Raiyat's share.			Total.		
1	2			3			4		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Kanika (Block B)	0	10	0	0	8	0	1	2	0	0	2	0
Kanika (Block E)	0	8	0	0	7	0	1	15	0	0	2	0
Aul (Block C)	0	11	0	0	10	0	1	5	0	0	2	0
Aul (Block E)	0	13	0	0	11	0	1	8	0	0	2	0
Sukinda	0	9	0	0	8	0	1	1	0	0	1	0
Kalkala	0	9	0	0	8	0	1	1	0	0	1	0
Chhedra	0	13	0	0	11	0	1	8	0	0	2	0
Kujang	0	10	0	0	7	0	1	1	0	0	1	0
Harishpur	0	10	0	0	7	0	1	1	0	0	1	0
Marichpur	0	10	9	0	7	0	1	1	0	0	1	0
Bishunpur	0	11	0	0	9	0	1	4	0	0	4	0
Patia	0	12	0	0	10	0	1	6	0	0	2	0
Ekhrajat	0	12	0	0	10	0	1	6	0	0	2	0

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In calculating the amount to be recovered for each holding the minimum charge payable was at first taken to be that assessable on one acre, but from Block C onwards the rule was introduced of fixing the minimum at the amount chargeable on half an acre. For holdings over half an acre in extent a fraction of half an acre and over was reckoned as one acre and a fraction of under half an acre ignored.

The recovery demands for each block are shown in the Appendix.

The total demand due from the occupiers was Rs. 3,05,456. The amount recovered from them was Rs. 3,05,362, of which Rs. 3.04,008 was voluntarily paid and Rs. 754 was recovered by certificate procedure. A sum of Rs. 297 had to be written off as irrecoverable. It is worthy of note that in Blocks E, F and G the total demand due from the occupiers was paid voluntarily in spite of the fact that the recovery was made at a time of severe financial depression.

The amount due from the permanently-settled landlords and tenants including Patia and Ekhrajat *mahal* was Rs. 7,31,099. When the sums were large payment by instalments was allowed, interest being charged on the deferred instalments. Certificate procedure had to be resorted to in some cases, viz. in respect of a sum of Rs. 2,991 due from the permanently-settled estates of North Balasore, of Rs. 3,537 due from Aul estate, of Rs, 1,212 due from Kalkala, of Rs. 1,263 due from Bishunpur, of Rs. 2,212 due from Marichpur, and of Rs. 3,534 due from Patia.

422. *Recovery in revenue-free areas.*—Before the order was passed to recover costs from the landlords and tenants of the revenue-free estates, the legal question of their liability to bear the costs was discussed at some length. Section 145 of the Orissa Tenancy Act directs that the expenses shall be recovered from the parties "except where a settlement of land revenue is being made ". The petty revenue-free estates of Orissa lie for the most part intermingled with the temporarily-settled estates in which revenue was undergoing revision. The Board was advised by the Legal Remembrancer that revenue-free estates do not come within the exception mentioned in section 145(1) and that the expenses of settlement can be recovered from the landlords and tenants of such estates. It is indeed evident that revenue-free estates are not areas in which a settlement of land revenue is being made. (For the same reason also the rents of tenants were not settled under Chapter XI, Part II, but on the application of the parties under section 128.)

Government agreed with the Board, that revenue-free estates should bear the cost of survey and settlement in the same manner as permanently-settled estates.

For the purpose of recovering costs in the very small estates, which are frequently less than an acre, it was first proposed and sanctioned to sell the *khatians* for a price of 4 annas to those who wanted them. But it was later decided to make a regular recovery of costs at the rate of 8 annas per *khatian* to each occupant and an additional 4 annas per *khatian* from the landlord, and 8 annas for each copy of the *Khewat*. These latter rates were approved by Government. They were applied only to the smaller revenue-free areas. In villages consisting wholly of revenue-free land or in which there is more than 75 acres of such land the rates already passed for the permanently-settled estates of North Balasore were applied, viz., 12 annas per acre to the landlord and 10 annas to the tenants.

This discrepant treatment caused some discontent, as a man in a village containing less than 75 acres of revenue-free land paid very much less than a man with an equal area in a village where the revenue-free area was more than 75 acres. Accordingly it was decided to work out a fair acre rate for all revenue-free lands and apply it indiscriminately. The rate fixed for Balasore was Rs. 1-1-0 per acre, and this was applied in Blocks B and C, the landlord's contribution being 9 annas and tha *raiyat's*, 8 annas. For all petty revenue-free estates in Puri and Cuttack districts the rate was fixed at Rs. 1-4-0 per acre; divided between landlord and *raiyat* in the proportion of 11 annas to 9 annas. The higher rate for the latter two

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districts was justified by the greater proportion of plots per acre, which made the cost of the operations per acre heavier. In these revenue-free areas no distinction was made between cultivated and uncultivated lands and these rates were applied over all lands.

The amounts recovered from the landlords and tenants of the petty revenue-free estates (excluding Cuttack town) are shown below—

	Rs.	a.	P.
Cuttack	1,94,984	0	0
Puri	1,75,355	7	0
Balasore	1,31,264	1	6
Total	5,01,603	8	6

Of the sum of Rs. 5,01,603-8-6 recovered Rs. 4,97,189-0-6 was paid voluntarily and Rs. 4,414-8-0 was realized by certificate procedure.

423. *Recovery in Balukhand khas mahal*—In Balukhand Government estate no regular recovery was made but Rs. 0-8-0 was charged for each copy of the *khatians* taken by the *raiyats*. In this way a sum of Rs. 87-8-0 was recovered.

424. *Recovery in Cuttack town*—In Cuttack town recovery was made from the tenants in the town *khas mahal*, and from landlords and tenants of the revenue-free esates. No costs were charged to the tenants of the cantonment *khas mahal* in view of the fact that it had been decided to enhance their rents by the agency of the Collector immediately after settlement. In the town *khas mahal* area 10 annas was charged for each *pattadari khatian* and 6 annas for each *darpattadari khatian*. In the revenue-free estates the usual acre rate would have been quite inadequate for the recovery of the cost actually incurred in the town area, and a special rate had to be applied, viz. Rs. 3-10-0 per acre of which Rs. 2 was borne by the landlords and Rs. 1-10-0 by the tenants.

The amounts recovered in Cuttack town *khas mahal* and in the revenue-free area of the town are as follows—

	Estimated demand.			Recovered up to 31st March 1932		
	Rs.	a.	P.	Rs.	a.	P.
Khas mahal	1,932	2	0	1,065	4	0
Revenue-free area	2,747	15	0	2,512	8	9

425. *Total recovery*—The total of all demands on private parties on account of settlement costs excluding costs of maintenance of boundary pillars is Rs. 12,33,856. Up to the end of March 1932. Rs. 12,19,309 has been recovered. of which Rs, 31,541 only has had to be recovered by certificate procedure. Rs. 297 has been written off,

426. *Estimate of the cost of the operations*—In the following estimate of the cost of the settlement, it has been assumed that the expenditure for the last year 1932-33 will be according to the budget esrimate, and that the dues outstanding from private parties will be recovered.

The original estimate submitted to Government in 1921 by the Director of Land Records and Surveys was that the settlement covering 6,925 square miles would involve a gross expenditure of Rs, 46,80,000 and a net expenditure of Rs. 42,12,000. In the estimate of receipt only court and process-fees, etc. were included but not the amount to be recovered as costs from the permanently-settled areas. This programme included the whole of the three districts with the exception of 1,000 square miles covered

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by the Khurda and Banki *khas mahals.* In 1927 a revised estimate including also the Khurda *khas mahal* made gross expenditure Rs.71,65,000 and net expenditure (after deducting not only miscellaneous receipts but also amounts recovered from landlords and tenants) Rs. 54,47,000. Experience showed that the original programme had under-estimated the costs as it was anticipated that the operation in Orissa would be much simpler than in Bihar, and no recognition had been made of the complicated procedure of rent and revenue settlement in the temporarily-settled area. Progress had also been retarded by the inexperience of the staff and the abnormal sickness in camps in the early years, and cost had been proportionately increased. The failure of the method of revision survey on blue prints of the Revision Settlement maps had caused additional expenditure. The number of plots had greatly increased and the number attested was 115 lakhs. It was not found possible to keep to the original programme of completing the survey and *khanapuri* in six seasons and a seventh season had to be added.

The Khurda *khas mahal*, the permanently-settled estates of Dompara, Madhupur and Darpan and the *jagir mahals* were eventually excluded, and the actual settlement which covered 6,278 square miles involved a gross expenditure of Rs. 63, 31,641 inclusive of Rs. 32,407 spent by this department on the work in Khurda *khas mahal.* The receipts of Rs. 19,27,764 include the amount recorved from private parties as costs to the extent of Rs. 12,33,856 and the rest on account of court and process-fees and other miscellaneous items. Government incurred a net expenditure of Rs. 42,85,389 on the settlement operations of the temporarily-settled estates a further sum of Rs. 32,407 on *kabuliat* work in Khurda, and Rs. 86,081 was contributed by Government as its one-fourth share in permanently-settled areas under original settlement.

At the Provincial Settlement the cost rate was Rs. 634* per square mile. The Revision Settlement cost only Rs. 211 per square mile, being a simpler operation. The cost rate of the present settlement is analysed in the following statement :—

	Amount of expenditure	Incidence of cost per square mile.
	Rs.	Rs.
(*a*) Gross expenditure excluding amount spent on Khurda	62,99,234	1,004
Deduct receipts on account of court, process and other fees	6,93,908	...
(*b*) Net expenditure on whole operation ...	56,05,326	893
(*c*) Amount spent on the permanently-settled and revenue-free areas. including Government contribution in areas under original settlement	13,19,937	652
(*d*) Amount spent on temporarily-settled area including Government lands	42,85,389	1,008

The area under settlement covered about 115 lakhs of plots. The cost rate per 100 plots on gross expenditure is Rs. 55 and on net expenditure Rs. 49 only.

The revenue settlements brought an increase of 7 lakhs of rupees, exclusive of about half a lakh in Khurda *khas mahal.*

* Rs. 634 per a square mile was the gross direct rate in the temporarily-settled areas, i.e. not including indirect costs such as pension charges, tents, forms, stationery, and not deducting miscellaneous receipts, court-fees etc. Thr number of fields in a square mile was about 2o per cent more in the recent settlement.

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