

CHAPTER XII.

RENT DEMAND AND COLLECTION.

343. The earliest account that I have seen of the system under which the rent to be demanded from each tenant is ascertained is in Mr. Ricketts' reply to the Board's twenty-one questions in 1831, from which I here quote:—

Paragraph 55.—The system according to which the sum to be paid by each raiyat is adjusted is as follows: In the month of *Jeyt* or *Assar*, that is to say, six months after the crops have been reaped, the *bheean* and *jama-wasilbaki* are prepared. The zamindar in person, where there is no intermediate tenant, or his *gomastah* or *patwaree*—in *mugaddami* villages the *mugaddam* and in *sarberakari* the *sarberakar*—taking with him the papers of the past year, summons the raiyats; each is questioned as to the quantity of land he cultivated in the past season; if the answer be that he tilled the same as in former years, and there is no reason for supposing he tilled more, that quantity is entered. If it be supposed that a raiyat tilled more than he acknowledges, the *degwar* and other raiyats are appealed to; if they confirm the larger quantity, that is entered in the *bheean*. If a raiyat acknowledges having tilled particular fields, but denies their containing the quantity of land estimated, or if he denies altogether having cultivated, the extent is ascertained by measurement. The rates demanded for *thani* and *thani-pahi* land are regulated by the *bheean*s of former years. This is the prevailing rule, but all are not guided by it, for all are not honest and considerate, nor are all wise enough to see by what conduct their interests will be best consulted. The rent demanded for *pahi* land and land newly broken up is regulated by the rate generally paid for such land, the extent of the *bigha*, and the crop it is capable of producing. The total demandable being thus determined the raiyat is questioned as the amount discharged, and his receipts for the same examined; and on any balance appearing it must be paid or an *ikkranamah* written by an early date."

Paragraph 56.—If a raiyat,—be he *thani*, *pahi* or tenant-at-will,—persists in refusing to pay the sum demanded, either on the plea that he did not cultivate or that the rates demanded are too high, a summary suit for the arrear is instituted under Regulation VII of 1799, and of all my duties, the most unsatisfactory and harassing is the trial of these suits".

No difference was made by the last settlement, except that the demand for *thani*, *chandina*, and certain other tenants was fixed. Act X of 1859 made the rents of occupancy raiyats a fixed amount variable only by agreement, or by enhancement or reduction on certain specific grounds.

The actual system by which in practice the demand is ascertained varies very much in different localities and estates. In theory, the basis of the assessment is in every case a field-to-field measurement or *bhauria maran* with the local *padika*. The results of this are entered in a *bhauria*, or measurement paper, showing the length and breadth of each field, its computed area, the nature of soil or crop, and the tenants name. From the *bhauria* is prepared the *bhian* or rent-roll, showing against each tenant the area of each class of land held by him, the rate of assessment, and the total rent, as well as the cesses and other extra payments due from him.

An abstract of the *bhian* showing only the total demand against each tenant and called of an *ekpadia*, is also commonly prepared. The rates are determined as a rule by compromise, and are based on those entered in the last settlement papers, and it is very common to allow a small remission (*char*) by a deduction from the calculated rent or by entering a smaller area than has really been found. In most estates the *bhian*, when once prepared, is re-written only after considerable intervals, though a measurement (*partial bhauria*) to ascertain the extension of cultivation is made every one to ten years, more often after five or six. Rates are only altered when all other means of obtaining an enhancement are exhausted and even then it is rather by a re-classification of the soil than by increasing the nominal rates that the addition is made. In a few estates enhancements have been made at so much in the rupee all round, e. g., I recall to mind the estate of the Mandals, near Tanghi. This is done when the zamindar does not wish for a re-measurement of all the lands.

These remarks apply generally to the large restates; many petty zamindars and village headmen are for ever re-measuring, altering rates and rents, and in some estates notably in those of the Chaudhris of Bhinjarpur it is the exception to find a rent-roll that represents the present demand. They are all either obsolete

or not admitted by the tenants, and the rent is just as much as the landlords or their farmers and agents can screw out of the raiyat.

In the case of riverside alluvial or *pal* lands of which the fertility varies from year to year, and sometimes also in the case of rice lands in flooded tracts, the rent is fixed by annual measurement and assessment at certain rates. The same custom is also found in parts where the *rabi* crop, *harar*, *mandia*, *Kulthi*, etc., is inferior and can only be grown under favourable conditions. It is especially common with *dalua* rice, which is only cultivated when the winter crop fails.

In the riverside lands of the Utikan Pargana this practice was recognised though for the last few years the zamindar, being on bad term with his raiyats, had simply continued to collect the most recent admitted demand; and in some villages of Deogaon it was found that the assessment was simple in the extreme—Rs. 3-2 per acre for all paddy and Rs. 12-8 per acre for all tobacco-growing lands. In such villages there is no great fixity of holdings, and the zamindars generally claim that the tenures are *utbati*. As a rule however, the same tenant cultivates more or less the same lands year after year, but the sand and silt obliterate the field divisions, and at the time when ploughing commences the *gumashtha* measures up the lands in the possession of each tenant, and if one bit is more fertile than another will frequently insist upon an exchange so as to get the maximum area cultivated with valuable crops.

A second measurement is made at harvest time, when the rates for the year are fixed according to the crop grown.

In the case of *pal* lands the assessment so made is often treated as an extra and not entered in the rent roll, or put into a separate one; but in the large flooded areas where tobacco and *rabi* crops form the chief support of the people the rent for these are entered in the *bhian*.

344. Having ascertained his demand, the next province of the landlord is to collect it, and first to deal with the time at which collections are made.* At the last Settlement the *kist* in which rents were payable were in a few instances fixed by entries in the *pattas* and *kabuliyats*, but they vary from Pargana to Pargana and no orders or correspondence on the subject have been found. Probably they were *kists* established by use, and as such they vary from one to nine in number.

In 1850† it was laid down that the rent *kists* should be entered in the raiyats' *pattas* and that the *kists* should be regulated by the means and character of the raiyats and the season of the chief harvest. The orders however came too late to be given effect to in Orissa, and the *kists* continued to be regulated by custom along.

The subsequent rent laws, section 20, Act X of 1859 and section 53, Act VIII of 1885, extended to Orissa in 1891, made no difference as they left the instalments to be determined by agreement or established usage, *i. e.*, the usage of the Pargana or other local area. An attempt has been made to ascertain what that usage is, and the *kists* nominally existing have been recorded in the village notes prepared during the present settlement. In the old *kabuliyats* the instalments most commonly entered are—

					<i>Pans.</i>
<i>Ashin</i> (October)	...	...	...	...	4 (one quarter),
<i>Agrahan</i> (December)	...	...	...	...	4
<i>Magh</i> (February)	...	...	...	...	4
<i>Chaitra</i> (April)	...	...	...	...	4

But the natural tendency has been for the rent *kists* to adapt themselves to the payments of revenue which in the large majority of estates, are made in two equal instalments in April and November, and we find that in most villages the dates recognised are the 1st *Baisakh* or 15th April and the 1st *Kartik* or 15th November, half the rent being due on either occasion. The other recognised *Kists* are—

				<i>Pans.</i>		<i>Pans.</i>
<i>Ashin</i> (October)	...	...	4	or <i>Baisakh</i>	...	4
<i>Kartik</i> (November)	...	...	4	or <i>Kartik</i>	...	8
<i>Magh</i> (February)	...	...	4	or <i>Magh</i>	...	4
<i>Baisakh</i> (May)	...	...	4			

* See also paragraph 565 and appendix, P. A. as to Revenue *Kists*.

† Board's Circular No. 838, dated 19th November, 1850.

In 1893, and again in 1897, enquiries were made to ascertain how far these *Kists* were observed in practice, and there is a consensus of experience that while the *Kist* days determine the date of suits for recovery of arrears, the practice is to take rent whenever it can be got, and then about a fortnight before the latest date for the payment of revenue to turn every available man even temporary hands, on to the collection of the share of the rent necessary to meet the revenue. It is also agreed that the payment of half the rent in November entails great hardship on the raiyat. The staple crop of the district is the winter rice, of which the early (*laghu*) variety is reaped in November-December, and the late (*guru*) in December-January. Before either of these is reaped, threshed, and in the market, a month or two must elapse, so that the raiyat cannot realise on them before February or March. He is thus thrown back on the spring (*biali*) rice and the *bhadai* crop of cotton or *mandia*, which together form in most Parganas a very insignificant part of his harvest, and are besides required to feed him for the three months from September to December. The result is that the raiyat is forced to borrow, and does so as a rule on the *karhia* system, the conditions being that the raiyat will repay the money in February with interest in kind at the rate of two *gaunis* (six to ten seers Cuttack weight) of paddy per rupee of the loan.

On the other hand there is an apparent absurdity in the proposal to afford relief to a tenant by anticipating four annas of the rent by six months, and it has been said that in the case of the larger raiyats, the effect of so doing will be to force him to sell at the cheap season the grain that he would otherwise have held up for better prices in September-October.

It is indeed difficult to fix instalments which shall be equally suitable to all classes of tenants and to all parts of the district, but it is generally admitted that not more than a quarter of the rent should be paid out of the *biali* and *bhadai* crops, and that the remaining three-fourths should be paid between February and May out of the winter rice and the *rabi* harvest.

The dates recommended by the most experienced officers consulted have been—

Mr. Nathan—	Annas.
1st November...	4
1st January ...	4
15th February ...	4
1st June (from the <i>dahua</i> rice crop) ...	4

Mr. Maude—	Annas.
End of December ...	4
End of February ...	8
Middle of April ...	4

Babu Jamini Mohan Das—	Annas.
15th November ...	4
15th March ...	12

Mr. Stevenson, when Collector of Cuttack recommended,* four *kists* viz.—

	Annas.
In <i>Agrahan</i> = 1st December ...	4
In <i>Pus</i> = 1st January ...	4
In <i>Magh</i> = 1st February ...	4
In <i>Chaitra</i> = 1st April ...	4

In this office letter No. 2349 of 3rd November, 1897 I expressed my opinion that the most desirable instalments would be—

	Annas.
Due on 15th November or 1st December ...	4
Do. 1st January ...	4
Do. 1st March ...	4
Do. 15th April ...	4

The first *kist* would be met from the sales of *biali* rice and the *bhadai* crop; the second from early sales of winter rice; the third from the winter rice, and the fourth from the late *rabi* or the *dahua* crop. The division would be of

* Letter No. 2029 of 9th February, 1893 to the Commissioner.

great benefit to the raiyat, but its introduction is almost certainly impracticable unless the proportions in which revenue is payable are likewise altered and three-fourths demanded in April. It must also be borne in mind that in villages in the possession of sub-proprietors the rents should be in the hands of the latter at least one month before the latest day of payment of revenue. Assuming, then, the present revenue *kists* to be maintained, the revenue being payable half before the 28th April and the balance before the 8th November, I would suggest as the *kist* days—

			Annas.
<i>Magh</i>	=	15th February	8
<i>Baisakh</i>	=	15th May	4
<i>Ashin</i>	=	15th October	4

345. When a zamindar begins collecting his usual procedure is to summon the raiyats to his nearest cutcherry (or office) where he or one of his servants sits. Each tenant's payment is noted in the daily cash book (*siaha*) and on payment of a small fee [*kharara spani* of one or two pice per rupee, a receipt (*pauti* or *kharara*)] is given. This receipt is generally on palm-leaf and merely sets forth the amount received and the account on which it was paid. In a few estates of Cuttack the practice of giving receipts on paper and keeping counterfoils has of late years been introduced, but it is unusual to find full details as to the holding and the rent entered.

At the end of the year the payments of each tenant entered in the daily cash book are carried into the ledger (*rokar* or *jamakhareh*); and from this is prepared a statement (*jamawasilbaki*) of demand, collection, and arrears, for each tenant. This in big estates is made up every year, but very often in smaller or ill-managed estates the tenant's account runs on for several years without any attempt to strike a balance. Then the tenant is called up and after some haggling, and probably a very small concession to the tenant by way of remission of the miscellaneous collections (*kharcha*), the parties come to an agreement (*rafa*), and on payment of a few pice and the balance of his rent the tenant can obtain an acquittance in full (*bisodhan*).

If a tenant is refractory and will not pay, the zamindar has various means of compelling him. In the first instance he sends a peon to the tenant's house and the latter has to feed the peon and pay a small fee (*piyada-miyadi*) of one to six pice per visit. If he still declines to pay, the landlord can distrain the standing crop, and may require the aid of the Collectorate *kanungo* in so doing; and a powerful zamindar may deprive a raiyat of the services of the village barber and washerman. Finally, the landlord can bring a summary suit under Section 32 of Act X of 1859, and having got a decree may take out execution against the person or movable property of the judgement debtor, or if the tenure be transferable may apply for its sale: and he might, under the old law, either separately or at the same time as he brings a suit for the arrears due, apply for the ejectment of the tenant.

In the case of a raiyat without rights of occupancy, the landlord may for arrears due summarily eject the tenant under Section 21 of the Act, and where the zamindar is strong and the raiyats weak, this provision is practically applied to all tenants who are not protected by *pattas* on *kabuliyats*.

346. It has always been admitted that the zamindars in Orissa do not collect in full the rents nominally payable and the enquiries made in this Settlement have been complicated by the difficulty of ascertaining what the real rent is.

In 1895 I expressed my opinion that the rents recorded in our *khathians* were, to a great extent fair rents ascertained by Assistant Settlement Officers on the best evidence they could get.

Since then the settlement of fair rents has added greatly to our knowledge of the payments actually made by raiyats, and it has been made clear that in the greater part of the province the rents recorded in the *khathians*, and forming the basis of the settlement, are actually those recognised by zamindar and raiyat. The cases in which they are not such are either where, as in Balasore, large recent enhancements have led to bad feeling between the raiyats and their landlord, so

that they cannot come to terms and rents have had to be ascertained by striking the mean of the parties' statements, or where landlord and tenant have combined to show lower rents than are actually collected. Sometimes it has been possible to determine the true rent by an examination of receipts, but this is very difficult, and more often the rent recorded is a fair rent. Striking instances of the first class of cases were to be found in some villages of Saibir, where for years practically no rents had been paid, as the tenants refused to admit the landlord's demand to be correct; here soil maps were prepared, the tenants agreed to certain rates, and rents were attested accordingly. Some of these disputes have brought to light an unexpected stubbornness on the part of the raiyats. I have found a village (Jobra) near to Cuttack where most of the tenants held palm-leaf *pattas*, dating generally from just after the great famine, and assigning lands at very low rents. Despite all efforts of the zamindars, the tenants had successfully resisted enhancement, and attempts to get more rent had only resulted in the withholding even of that admitted to be due, and in the present settlement they contested vigorously, and with much success, the attempts to enhance their rents.

These extreme instances are, however, uncommon, and the understating of rents, by tenants and landlord in combination was both more common and more troublesome. The chief offenders were the *muqaddams* and *sarbarahkars* who were themselves raiyats and relatives of raiyats and depended rather on the profits of cultivation, than on the collection of rents for their livelihood. Petty resident zamindars, such as the Mastan Brahmins of Deogaon, were on the same footing, and perhaps the greatest offenders of all were farmers of out-of-the way villages, the property of non-resident zamindars, who realised to their advantage the principles of the unjust steward. The practice of understating rents was common in the unprotected tracts of all three districts, but was most serious in Puri owing to the comparatively small increase in the assets, whereas in the other two districts rents, even if understated, showed a great increase since the last settlement and the zamindars would have been the real gainers by recording higher rents. Great pains however were taken to check the rent rolls with actual collection papers, and I do not think that the rents attested are often lower than the average collections, though no doubt much less than the nominal demand.

To ascertain whether the rents recorded are actually realised all proprietors were asked to file their original collection papers at the time when they preferred objections to the revenue proposed for their estates, but only a small number complied with the request, and of the papers filed, the majority were copies and very many obvious fabrications. From the figures accepted by Assistant Settlement Officers in Cuttack, the following abstract has been prepared for 82 of the principal estates; the figures show from five to ten years demand :—

			Rs.
Opening balance	....	....	1,65,404
Demand	....	....	10,95,642
		Total	12,61,046
Collections	....	....	10,29,368
Remissions	....	....	31,642
Arrears	....	....	2,00,036

It will be seen that the collections are 94 per cent. of the admitted demand; that the outstanding arrears increased by Rs. 34,632, and that Rs. 31,642 were remitted. The total amount out of pocket was Rs. 66,274, or 6 per cent., and this included the very bad year of 1895-96 in which there was both flood and drought. Generally collection vary from 90 to 98 per cent., but fall as low as 43 per cent. in the flooded parganas of Kuhunda Jaipur. I do not believe this last figure to be correct, but collections have been bad owing to a succession of floods from 1891 to 1896. Bad collections in Sargara are chiefly due to disputes between zamindar and raiyats, and in Suhang and Kodinda to floods and damage by sand.

On the whole, I assume for Cuttack that 95 to 100 per cent. of the demand may be collected in the protected and irrigated Parganas; and not less than 90 per cent. in the Parganas exposed to flood and drought, except in villages damaged by sand. For the most heavily-flooded tracts, the demand is of a more or less fluctuating nature; but I think that 90 per cent. of our settled assets will on an average be easily collected.

*Statement showing the collections in the Estates with Revenue exceeding
Rs. 1,000 in the District of Cuttack.*

Name of Pargana.	No. of Estates for which information is available.	No. of years for which figures are given.	Opening balance.	Current Demand.	Remission.	Collection.	Closing balance.	
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	P.C.
Matkatnagar	6	...	7,192	54,325	545	53,231	7,741	98
Saraswati ...	2	...	2,871	27,745	42	26,726	3,848	96
Painda ...	4	...	10,629	83,944	57	80,458	14,058	95
Kanchikhand	1	10	307	8,956	152	8,769	342	98
Tiran ...	3	5	42,185	1,26,069	51	1,35,637	32,566	107
Kate ...	4	5	...	9,236	...	8,044	1,192	87
Hariharpur...	7	...	21,387	87,367	...	85,488	23,266	98
Kodinda ...	4	...	4,750	72,043	829	63,559	12,385	81
Kuhunda Jaipur ...	1	3	5,646	9,739	...	4,153	11,232	43
Sargara ...	1	3	...	603	...	388	215	64
Hatimunda...	1	10	3,908	69,281	1,254	66,085	5,580	96
Keruakhund	1	8	950	17,568	...	16,403	2,115	94
A'pila ...	1	5	3,602	14,881	686	14,466	2,881	98
Suhang ...	1	3	3,041	7,008	1,750	4,320	3,979	61
Cuttack Haveli ...	1	4	...	1,617	58	1,238	321	77
Khandi ...	6	5	6,805	35,884	58	35,749	6,882	99
Kurnia ...	1	5	1,279	5,774	Not given.	5,382	1,671	94
Bardiala ...	1	5	11,052	27,324	1,570	28,660	8,146	105
Alti ...	9	...	22,886	3,07,741	24,417	2,72,976	33,234	91
Padampur ...	6	...	9,093	56,188	137	51,529	13,615	92
Karimul ...	5	...	2,637	27,814	...	25,572	4,879	92
Benahar ...	14	5	5,204	36,940	86	34,381	7,677	92
Bakhrabad ...	3	5	Nil	7,535	Not shown	6,154	1,441	82
District Total	83	...	1,65,404	10,95,642	31,642	10,29,368	2,00,036	94

348. Mr. McPherson in his reports on the Puri District gives the following account of his enquiries:—

"An elaborate examination was at the time of completion report work made of a large number of old *patwari* papers brought from the Puri Collectorate. The papers were more or less selected at random. They ranged over many years from 1880 onwards.

"The results of the examination are detailed below. The bazyafti figures are entered separately and printed in bold figures.

"Name of Pargana.	Total demand (arrear included).	Total collection (arrear included).	Percentage of collection.	Remarks.
1	2	3	4	5
"Kotrahang ... {	48,387 8,140	46,032 7,720	96 89	Excluding <i>Killa</i> Baliani, where I suspected the accuracy of the returns.
"Paschimudai ... {	97,885 1,766	94,318 1,548	96 87	
"Kotdes ... {	1,10,000 8,732	98,000 8,416	90 96.4	
"Lembai ...	42,039	45,495	101	
"Chaubiskud ... {	15,917 4,704	14,487 4,467	90.1 95	
"Serai ... {	25,431 1,867	22,265 1,832	87.5 98	
"Rahang	32,042	29,447	92	
"Total ... {	3,71,701 25,209	3,50,044 23,983	90.2 95	

349. In Balasore Mr. Kingsford * estimates the proportion of the demand realised as varying from 70 per cent. in the case of small estates belonging to non-resident landlords to 90 per cent. in the case of large and well-managed properties; and 80 to 85 per cent. as the minimum for the average estate in the District.

This appears to be very poor considering how much lower rents are in Balasore than in the other districts, and that the zamindars are considered to be more powerful and arbitrary in their dealings with the raiyats. In Balasore however, the demand is not in many estates fixed or even known to the tenants. I am therefore inclined to think that on the whole 87½ per cent. or 14 annas in the rupee of demand is collected.

350. I have already alluded† to the alleged difficulty in collecting from proprietary tenure-holders, and some interesting figures have been filed by Rai Hariballabh Bose Bahadur relative to the collections from *muqaddams* and *sarbarahkars* in Balasore. The figures relate to 87 tenures and to a total demand of (including cesses) Rs. 1,00,887; of this 91 per cent. has been collected, while the expenses incurred in rent suits are 1½ per cent of the demand. Thus only some 90 per cent. of the demand was realised; a very poor result seeing that the zamindars allowances are only from 10 to 20 per cent. of the gross assets of these villages and not more than a quarter to a third of the amount to be collected from the *sarbarahkars*. This matter however, does not properly belong to this chapter, in which I am only concerned with collections from raiyats.

Some guide to the percentage that may reasonably be expected to be realised may be obtained from a comparison with the figures of the estates under Government management. In Kujang and Kanika, which are liable to suffer both from drought and inundation, the collections during five years have reached an average of 92 per cent. practically the whole demand being realised except after the flood and drought of 1896. In Madhupur the collections average 96 per cent. their having been a very bad year in 1893 when little more than two-thirds of the rents were paid.

In Khurda for the last fifteen years collections have averaged more than 94 per cent. and in the recusant estates of Serai, Chaubiskud, and Rahang only 90 per cent. has been collected on an average in the last ten years. It is to be remembered

* Paragraph 214 of Balasore report.

† Paragraph 299.

however that the bulk of remissions were made for lands near the Chilka in Khurda (zilla Balbhadrapur) as well as in Serai and Chaubiskud.

Putting together all the figures thus compiled I think that we shall not be far wrong in assuming collections as varying from $87\frac{1}{2}$ to 94 per cent. in unprotected tracts and from 92 to 100 per cent. in protected and irrigated villages; or, on an average, 90 per cent. for the unprotected and 95 per cent. for protected estates.

351. It is a universal complaint of all landlords that it costs more to collect rents than it did formerly, and the expenses, under this head are variously stated at from 10 to 20 per cent. of the *mufassal jama*.

To the petty resident zamindar with a compact estate the cost is practically nothing, and even if he does not collect himself he can get one of the tenants to act as his *gumashta* for a trifling consideration. If however the estate consists of many scattered parcels of land or if the small zamindar, by which I mean a proprietor with *mufassal* collections of Rs. 500 or less, resides at a distance he is absolutely at the mercy of the men whom he appoints to act for him. He cannot afford to pay a *tahsildar* for his whole time and must be content to collect through a resident village headman or well-to-do raiyat, generally a *Karan* by caste, in each village, paying him amounts small in themselves but large in proportion to the rental; otherwise, he must go round himself from village to village and do a little work for his living, which is just what he (in many cases) does not want to do. On the whole however I do not think the petty zamindar has any right to complain. If he looks after his property and makes his own collections he will realise the most if not the whole of the demand at a most trifling cost; if he does not choose to take this trouble, he must be prepared to surrender a considerable portion of his income in return for the luxury of ease.

The larger estates have a much more elaborate organisation, and it is in their case that the complaint of expense is most strongly pressed.

The best managed are generally those of the Bengali proprietors who appoint capable *naibs* to look after their interests. The large estate of Utikan belonging to Rai Manomatha Nath Mitter, and the estates of the Tagores in Hariharpur, and those of Umesh Chandra Mandal in Balasore and Cuttack are excellently managed; so too are the estates of Babu Kailash Chandra Rai Mahashai and of Rai Hariballabh Bose Bahadur, the Government pleader of Cuttack; but many of the oldest families, such as Kritibas Das Chaudhri of Binjharpur and Balaram Bhramarbar Ray have no proper system of control or collection.

Mr. Kingsford writes :—

"The estates of Raja Baikuntha Nath De and Babu Radha Charan Das of Balasore Rai Hari Bullabh Bose of Cuttack and Narendra Narayan Rai Mahashai are amongst the most efficiently managed. The late Abdul Manan Mian of Bhadrak displayed considerable energy and ability in this direction; his sons take little interest in the property. Among proprietors who have enjoyed some commercial training like Babu Hemendra Chandra Mondal, or who have business instincts like those above noted, there is naturally a propensity for systematic organisation and for an efficient method of accounts. The Lakshman Nath Mahashai already referred to preserves an excellent system of accounts and closely supervises the management of his estates. But with others who have come less into contact with commercial ideas and exhibit a preference for obsolete standards, whose only recommendation is their age, there is often to be observed sheer absence of organisation coupled with a system of accounts intelligible only to the *tahsildar*."

It is quite impossible to give any estimate of the cost of collecting where there is neither system nor supervision and where a number of jealous co-sharers are wrangling with one another over their respective rights, but I have made some enquiries as to the establishment required in a well-managed property of fair size.

Mr. Kingsford gives the following establishment for the estates of Babu Radha Charan Das with a *mufassal jama* of Rs. 11,000 :—

				Per month.		
				Rs.	A.	P.
One <i>naib</i>	....	....	....	12	0	0
One "	....	....	....	8	0	0
Two <i>muharrirs</i> at Rs. 5	....	....	....	10	0	0
Two <i>muharrirs</i> at Rs. 4-8	....	....	....	9	0	0
Two <i>cutcherry</i> guards at Rs. 2-4	....	....	....	4	8	0
Five <i>chatias</i> and <i>nagdis</i> at Rs. 2-8	....	....	....	12	8	0
Contingencies	....	....	....	1	0	0
Total	....	....	....	57	0	0

The annual cost is thus Rs. 684 or 6 per cent. excluding recourse to litigation which is not usually an item of considerable expense. But such a staff is not only engaged in collecting rents. In addition to miscellaneous work they manage the paddy-lending business of the zamindars, which is a source of income often almost as important as that derived from the zamindari proper. Debiting the cost of maintaining the *cutcherry* and of a portion of the establishment at Balasore to the account of the "*mahajani*" business, 6 per cent. will still be somewhat more than should be fairly taken as the cost of rent collection. Probably no increase of staff will be necessary to collect the settled rents, but litigation may occasionally prove requisite, and on the whole the cost is not likely to decrease.

This seems to me a fair estimate of the cost of collecting rents in a large and compact property. In an estate such as the Patamundai *taluk* the cost would probably be about 5 per cent. and might be as high as 10 per cent. in smaller estates with a demand of Rs. 1,000 to Rs. 5,000. Of course in some estates the expenses are heavier. In the Gopinathpur *taluk*, which consists of lands scattered over several villages in six Parganas with a total *mufassal jama* of Rs. 8,000 raised by this settlement to Rs. 9,300 odd the staff for collection is —

				Per month.
				Rs.
One manager	....	....		25
Six <i>muharrirs</i>	at Rs. 4 each	....		24
Six <i>thasildars</i>	at Rs. 7 each	....		42
Five <i>chaprassies</i>	at Rs. 2 each	....		10
Two <i>muharrirs</i>	at Rs. 5 each	....		10
Total				111

or Rs. 1,332 per annum.

They make collections for this estate and some petty estates worth Rs. 500 so that the establishment alone swallows up 16 per cent. of the rental. This is of course an extreme case, and may be taken to represent the highest level of cost of collection.

352. Adding cost of collection and litigation to the amount irrecoverable by reason of default and remissions the deductions to be made may be assumed at from 12½ to 25 per cent. and on an average about 19 per cent. in unprotected and partially protected estates. It would be difficult to give figures to bear out this estimate, but it is certainly not far wrong. Collection expenses alone vary from 5 to 10 per cent. in ordinary estates, and I have assumed that collections vary from 87½ to 100 per cent. Expenses of litigation, though a great deal is said about them, are small except where a landlord is a bad manager or unpopular, and after the tenants have become accustomed to the new rents should not exceed 2 per cent. The minimum profit that reaches the proprietors pocket may therefore be taken at 70 per cent. (*i. e.*, allowing collections of 88 per cent.,—16 per cent., for ordinary collection expenses, and 2 per cent., for litigation), and in a vast majority of cases the nett collections should be not less than 80 per cent. of the *mufassal* demand.