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Cundapoor, 4th May 1800.

TO WILLIAM PETRIE, Esq., President, and
MEMBERS OF THE BOARD OF REVENUE.

GENTLEMEN,—I now send you my Moyen Zanbitahs and
Estimate. estimates for the current year, Fusly 1209.

It was not possible to send them sooner,
because the Jummabundy of Soonda was not finished till the middle
of last month. I could have wished to accompany the estimates
with the Jumma and Kistbundy, in order that you might have an
opportunity of comparing the probable receipts with the disburse-
ments; but, as it will still require a few days to copy them, I shall
state them in abstract, which I hope will answer the same purpose.

2. The gross settlements are Star Pagodas 6,06,342-12-40.
This sum comprises the whole revenue of the country, as well what
is paid to Government as to Enaumdars of every description. It
also includes a sum of Star Pagodas 14,605-17-1, collected by the
Mahrattas and by the Rajahs of Soonda and Mysore in Soonda
and Bilghi before those districts were delivered over to the Company.
As this sum was collected by Amildars, and is exclusive of the
plunder carried off during the war, it would have been making the
inhabitants pay double rent had I demanded again. I have, there-
fore, deducted it from the Kistbundy, but it will be added to it next
year. As all enaums have been resumed except those entered in
the Jummabundy, which amount to Star Pagodas 6,567-1-5, this
sum added to the collections of the Mahrattas constitutes the
difference between the Jummabundy and Kistbundy.

3. In the provincial Cutcherry the great distance of Soonda,
and the length of Canara itself, renders it necessary to employ an
extra establishment of servants in order that one Cutcherry may be
detached to Soonda when I am below the ghauts, and to Canara
when I am myself in Soonda. The Sheristadars and some of the
gomastahs have greater pay than in the Baramahl, but it is actually
less when the difference of the expense of living in the two countries

is taken into account, and men better qualified for filling every situation in the revenue line may be found there for half the expense they can be found here. As it was the policy, both of Hyder and Tippoo, to employ none of the natives of the country either in division or district Cutcherries, few of them have ever served in any higher situation than that of a Curnam. Rice, the cheapest article in the country, is usually 18 or 15 per cent. dearer than in the Baramahl, and there is no cheap dry grain to supply its place in the subsistence of domestics. Cloth of all kinds, oil and ghee, after rice the chief articles of consumption among the natives, are more than double what they are in that country.

The higher classes of servants, therefore, although their pay is higher here, probably save less of it, and the lower classes, such as the inferior gomastahs and peons, will not serve upon the Baramahl allowances because they cannot live upon them. I persevered for some months in restricting them to those allowances; but, finding that the best gomastahs quitted the service, and that I could get no peons but such as could get employment nowhere else, I was forced to raise them to what they now are. The difference between the pay of peons here and in the Baramahl is merely the difference between the value of Star and Bahaudry Pagodas, which gives them about or with more.

4. The district charges the pay of some of the Tassildars is high, for the same reasons that of some of the head servants of my own Cutcherry is so,—the difficulty of finding people fit to supply their place and the dearness of all the necessities of life. The number of peons is greater than in the Baramahl, because the northern and southern districts, lying near a hundred miles from the Treasury, when peons are sent to it with money or letters they are so long in returning to their district that it is necessary to have an extra number to do their duty during their absence, and because the numerous banditti in almost every part of the country renders it unsafe to send money, either from the villages to the district Cutcherries or from the district Cutcherries to the Treasury, unless it is escorted by a strong party of peons. The stull, or district Shanbogues, in Sedashigur were under the Mogul Government gomastahs of the Deshmook. Their enaums, though resumed by

Tippoo, have always been privately continued to them. I have thought it prudent to continue them also, not so much on account of their being of any real use, as of their influence over the inhabitants, and their connection with leaders of banditti enabling them to excite disturbances in the country.

5. The District Sanderwaud seems to be an unnecessary account; for, after forming an estimate of the oil, paper, ink, &c., of which it is composed, it ought to be included in the pay of the Tassildars, and they should be obliged to furnish whatever is required, whether it costs more or less than the allowance. This allowance is now too low, and it will be necessary to raise it next year, because oil, as already mentioned, is extremely dear, and because Portuguese paper must be employed; that which is manufactured in this country does not stand the damp of the monsoon.

6. The allowance to village servants is too low, because not one-half of the Curnams were present after I entered the country, and because I thought it improper to raise it till I was certain that neither they nor the Potails and Hulkars had any share in the private enaums which I know were given to Pagodas, and entered in the accounts as outstanding balances.

7. In the charges extraordinary the first article is the Survey Establishment, the lands in this country never having been surveyed. The extent of cultivated and waste being unknown, and the fields being so mixed and divided that hardly anybody but the owners knew to whom they belonged, I saw that without surveying one district it would be impossible to form any judgment of the rate of assessment; I, therefore, began upon the district of Barcoor, and it will yet be several months before it is finished. I shall then either stop the survey or continue it as the Board may direct; but it may be proper to observe that the survey of a district in this province will cost at least four or five times as much as one of equal extent in Mysore or the Baramahl, because, as there is not a man in the country who can survey, all surveyors must come from beyond the ghauts, because the land is very broken and subdivided in a very intricate manner into very small portions, and because very little can be done from May to November on account of the monsoon. The expense of Cutcherries is for the repairs of

some burned during the late war, of some left unfinished by the late Government, and of one building from the foundation for the Treasury. About 1,200 military peons were left in Soonda by Purneah. I have reduced them gradually to 700, but 900 is entered as being the nearest the average number employed. Soonda is full of banditti. The heads of almost every village have long been accustomed to keep gangs of them in their service; they frequently robbed each other, but oftener made incursions into the neighbouring countries, the inhabitants of which retaliated in the same way. Most of the petty zemindars within the Mahratta frontier give protection to plunderers. No merchants can pass without safeguards, for which they are obliged to pay. Every zemindar protects them in his own zemindary for the sake of the customs he levied for them, but he never omits any opportunity of plundering them when they pass by another route; and as half the revenue of Soonda arises from the customs on betel-nut, which all goes to the Mahratta country, and which must be escorted to the frontier, it will not be safe to reduce the establishment of peons lower till more order is restored to both countries than exists in them at present. Amin Devec and three small islands depending upon it are under the Cutcherry of Mangalore. They are inhabited by Moplas, who pay an annual rent of about two thousand Pagodas in cowries, cocoanuts and coir. The establishment of peons is for the purpose of collecting this rent, and of protecting the inhabitants from the crews of ships that touch there for water.

8. The Pagoda and Muth allowances are kept below the proper standard, till the amount of private enaums to them is ascertained, which will probably be about four or five thousand Pagodas.

The pensions are all paid by order of the Commissioners for the Affairs of Mysore.

I am,

Gentlemen,

Your obedient Servant,

(Sd.) THOMAS MUNRO,
Collector.

Cundapoor, 31st May 1800.

TO WILLIAM PETRIE, Esq., President, and
MEMBERS OF THE BOARD OF REVENUE.

GENTLEMEN,—I have been very slow in making you a report on the state of this province; but so many difficulties, occasioned partly by the nature of the people and of the country and partly by the events of the war, and a variety of other causes, have occurred in the progress of the settlement, and since its completion, that it was utterly impossible for me to enter into any detail at an earlier period.

Land rent. 2. When I entered Canara from the southward in July last, the districts of Coombla and Vittel, lying between Bekul and Mangalore, were in the possession of two chiefs, styling themselves Rajahs, who had long been pensioners of the Bombay Government. Jumalabad had refused to surrender. A great part of the country from Nulsuram to Barcoor had been ravaged by the Cooroogs. In many places the cattle had been swept away, the villages burnt, and the inhabitants—men, women and children—carried off into captivity. The followers of Dondia had made an irruption from Beddenore into the district of Cundapoor. Bilghi was in possession of a Polligar. Ankola and Sedashigur were garrisoned by the Sultan's troops, and the Rajah of Soonda had entered that district as his ancient inheritance. It was the height of the monsoon, and the rivers, which cross the country at the distance of every five or six miles, were all full, and could only be crossed at the few places where there were canoes, so that it was extremely difficult either to communicate orders or assemble the ryots of the neighbouring districts in order to settle their rents. My first care after arriving at Bekul was to send off Hircarrahs into all the districts where they could venture, with proclamations warning the inhabitants not to pay any balances unless to persons acting under my authority, and enjoining them to detain all revenue officers of the former government who might be in the country. I had at this time only four men about me who were qualified to act as Amildars, and I despatched them a few days after the Hircarrahs to take charge of Cundapoor, Hunawer, Bilghi and Sedashigur as soon as they should have submitted to our troops, and I found

it very difficult to get men to send to other districts; for, as it had been a maxim, both with Hyder and Tippoo, to exclude the natives of Canara from all situations in the revenue line, as Tippoo had dismissed all the Shanbagues, and as the people who had been drawn from Mysore to supply their places had mostly fled, many weeks elapsed before I could procure a few gomastahs.

3. I began with the settlement of Bekul; but such was the unwillingness of the inhabitants to quit their habitations and come to the Cutcherry at this inclement season of the year, that I was three weeks in finishing this small district which ought to have been done in one. While engaged in this business I received letters from the Poligars of Vittel, Bilghi, Soonda and Coomla, all to the same purport, congratulating me on the success of our arms, and expressing their confidence that they would be reinstated in their ancient domains. I knew that there were pretenders, either open or concealed, to almost every district in Canara. I saw that any immediate discussion of such claims could only be productive of mischievous consequences, and I, therefore, gave them all the same answer, that they must repair personally to camp, and lay their cases before the President of Mysore, and that even then they would not be heard until they had withdrawn all their followers from the Company's territory. Not one of them obeyed. General Hartley had, before my arrival, ordered the Rajahs of Coomla and Vittel to return to Malabar, and to deliver up the arms they had received from the Commissioners. They so far paid attention to this order as to return themselves with the view, no doubt, of securing their pensions; but each left his nephew behind with all his armed followers, hoping that, by keeping matters in confusion and hindering the ryots from coming to the Cutcherry, they would at last force me to give up the country to them on their own terms. I took no notice of the nephews and their banditti. They were too strong for the civil power, but at the same time too contemptible to be made the object of a military expedition, when the troops were required for more important services. I was also averse to using force whenever a point could be accomplished by patience and fair means. I, therefore, contented myself with sending frequent messages to the inhabitants inviting them to come to the

Cutcherry, and warning them of the punishment that must inevitably attend their persisting in their disobedience. But it was not till General Hartley again wrote to the Rajahs, and threatened to treat their nephews and adherents as rebels, that the ryots of Vittel came to the Cutcherry above a month, and that of Coomla near two months, after I had first sent for them. In the meantime, as the season was passing away, it was necessary without waiting for them to go into Mungeseer, Pootoor and other districts on the southern bank of the Mangalore river; but here, too, the inhabitants quitted their villages on my approach, and refused to come to the Cutcherry, except on certain conditions prescribed by themselves. Previous to the conquest of Canara by Hyder, all lands were private property, the rents were fixed and moderate; but the Amildars of Hyder and Tippoo laid on one assessment after another, till at last rents were as high as in Mysore. The inhabitants, anxious to recover what they had lost, had frequently been in a state of partial insurrection, and had frequently been severely punished. The principal men among them, however, never lost sight of their object; they kept up a general correspondence from one end of the province to the other by means of confidential people, who were maintained by private contributions among themselves. They made an attempt on every change of a Dewan or Asoph to gain their point, and they had so far succeeded in 1796 as to obtain a nominal remission of about twenty per cent., which was paid the first year as a bribe to the officers of Government, and went the two following years partly to the revenue servants and partly to the inhabitants, especially the higher classes who least wanted it. They thought the transfer of the country to the Company a favourable opportunity of securing what they had so recently gained, and what they could only have expected to hold by large and continual payments to the officers of revenue. With this view, therefore, wherever I went they sent me in a paper a kind of bill of rights, stating this deduction as the only preliminary on which they could agree to come to any discussion at all of their settlements. I, of course, refused to admit any previous stipulations. I answered them that the revenue must first be brought back to its former standard, and that then whatever appeared oppressive should be remitted. Finding that after

several weeks wasted in message that I would not give up, they at last came in. The other districts followed their example, and after the fall of Jummadabad in the beginning of October, the country being forced from the enemy, the ryots made very little further opposition to the settlements. Those of Canara were finished in January, and the Jummadabundy might have been forwarded to you in February, had not the placing Soonda under my charge made it necessary to wait for the settlement of that province, which, from its desolate state and from the disorders to which it had long been exposed, required a much longer time in proportion to its rent than Canara.

4. I have been the more particular in describing the obstacles I met with in the settlement of Canara, because, except in the districts claimed by Polligars, they originated entirely in the inhabitants having once been in possession of a fixed land rent, and in their still universally possessing their lands as private property,—circumstances which distinguish Canara in a remarkable manner from all the countries beyond the ghauts, and which must be attended to in whatever system may hereafter be framed for its management. The attachment of the inhabitants to this ancient land rent, and the obstinacy with which they had resisted every new addition to it under the Mysore Government, induced me to examine a number of ancient sunnuds and accounts in order to ascertain from them what had been the state of the revenue under the Rajahs of Beddenore, as well as under Hyder and Tippoo, and the cause of its decline. The accompanying Statement shows the amount of the revenue under the Rajahs of Beddenore, and all the successive additions that have been made to it down to the close of Tippoo's reign. I have frequently entered ten or twelve small items under one head, because it would have been endless and perplexing to have detailed them all separately. I have confined myself to the land rent without taking any notice of the customs, for a detail of them would afford no criterion to judge by of the state of the country; because *rice*, from which they chiefly arose, was never permitted to be freely exported by sea, but was always in part preserved, though in a different proportion, every year for supplying the troops at Nuggur and in all the garrisons both above

and below the ghauts, and as this rice paid no custom it therefore often happened that, in years where the produce of rice was equal, the produce of the customs was less by half in one than another.

5. The great value of land in ancient times led the Curnums to adopt every expedient they could think of for the preservation of their accounts, because they were not only a register of the public revenue but of all transfer of land among individuals. They wrote their accounts in black books which lasted above a century, and to guard against accidents they always made two or three copies, which were distributed among different branches of the family to be kept separately. Whenever a volume became much worn from length of time and frequent use, a fresh copy was made, and a memorandum was usually inserted in the title-page, mentioning the year of Shalivahan in which it had been written, and also the date of the original or older copy from which it had been transcribed. The use of these registers having been prohibited during the Mysore Government, a great part of them had been lost from negligence and other causes, but enough still remains to furnish a complete abstract of the land rent during a period of more than four hundred years.

6. From the remotest times of which there is any record till near the middle of the fourteenth century all land was assessed in rice at a quantity equal to the quantity sown of paddy,—that is to say, a field which required ten candies of paddy to sow it paid ten candies of rice to the Sirkar. The measure then in use was called a kutti, which contained forty hanis of eighty rupees' weight; a kutti was, therefore, equal to three thousand and two hundred rupees' weight. The rent of three such kuttis of land was three kuttis of rice, or one Ghatti Pagoda of the same value as the Bahaudris now is. The revenue was sometimes collected in kind, sometimes in money, at the discretion of the Sirkar, and probably as the state of prices rendered the one or the other most advantageous.

7. Between the years A. D. 1334 and 1347, Hurryhur Roy, the Rajah of Byjanuggur, made a new assessment of Canara upon the principles laid down in the Shasters, which suppose the produce to be to the seed as 12 to 1, and which prescribe the proportions

into which it is to be divided between the Sirkar, the landlord and the cultivator. Agreeably to the Shasters, therefore, he reckoned that $2\frac{1}{2}$ kuttis of seed yielded 30 kuttis of paddy, which he divided as follows :—

To the landlord	$7\frac{1}{2}$
To the cultivator or labourer	15
To the Sirkar	$7\frac{1}{2}$
	30

and still following the Shasters he divided the Sirkar's share as follows :—

For the Sirkar one-sixth of the gross produce	5
Dewastam	1
Bramins, one-twentieth	$1\frac{1}{2}$
	$7\frac{1}{2}$

He reckoned the $7\frac{1}{2}$ kuttis of paddy equal to half or $3\frac{1}{2}$ kuttis of rice, from which he deducted four hanis, or one-tenth, for beating it from the paddy. The balance, three kuttis and 15 hanis, he supposed to be the fund from which the Sirkar rent of one Ghetti Pagoda to $2\frac{1}{2}$ kuttis of land was to be paid. Though it is said that in the $7\frac{1}{2}$ parts of the gross produce taken as the Sirkar's share $2\frac{1}{2}$ are for Pagodas and Bramins, it appears from a statement of Enaums that the share actually allowed them was little more than one. This curtailment was made on the idea of their possessing lands to a large amount not included in the Jumma, and it appears from investigations made in subsequent periods that these Enaums, added to what they held, openly exceeded the $2\frac{1}{2}$ parts which ought to have been allotted to them. Besides Enaums to Bramins and Pagodas there were many Enaums to Polligars and Potails, not entered in the Jumma, which were brought forward and added to it in succeeding reigns.

8. This settlement of Hurryhur Roy, which is referred to in all after assessments, and is the foundation of the present land rent of

Canara, is not supposed to have been made from any actual measurement, but merely from the rough estimate of the quantity of seed reported to have been usually sown in each field. The distance of Canara from the seat of government might have been the reason why it was conducted either very carelessly or with great indulgence to the inhabitants, for between the years 1348 and 1366 additions were made to the Jumma of above 20 per cent. arising solely from lands not entered in the original settlement. From this time down to the year 1587, when Sedashway Roy made over Canara on certain conditions to Chunnapah Gour of Keldi, the founder of the Beddenore Government, the Sirkar rental continued unaltered. It was so light that the inhabitants could have no pretence for demanding a reduction of it. It is likely enough that they thought themselves fortunate in being permitted to retain so great a portion of the produce as they must have then enjoyed, and that they rather avoided than sought any discussion on so dangerous a subject, and that the Byjanuggur Rajahs in the possession of extensive dominions were satisfied with realising a certain, though moderate, revenue from the more distant provinces.

9. The Beddenore family made no additions till 1618, when they imposed an additional assessment of 50 per cent. on the whole of the Jumma, except in what is called the Hobly of Mangalore, which comprises about one-third of Canara, and which, being at that time mostly held by a number of tributary Polligars, was only partially subjected to this assessment. Between this period and 1660 the only considerable addition they made to it was by an assessment of cocoanut and other fruit trees, which under the Byjanuggur Government do not seem ever to have paid any rent exclusive of the land rent. The Byjanuggur assessment, with all additions down to this era incorporated with it, has been more than a century considered as the Rekah, or standard rent, of all the lands in the country, cultivated and waste, and it is, therefore, entered under that denomination in the 2nd column of the Statement No. 1. The deductions in the four following columns are made in order to show the amount of the standard rent of the Sirkar lands actually occupied and paying rent at the end of the Beddenore Government.

10. The 3rd column contains the total of Enaums, the amount of which, like that of Sirkar lands, was swelled by the addition of the 50 per cent. in 1618, but no real increase was made of them by the Beddenore Rajahs. The apparent increase arose from those Enaums which had been concealed during the Byjanuggur Government having been in the course of subsequent investigations discovered and brought to account. The Beddenore Rajahs, though they made no addition to the Enaums, made a considerable alteration in them by transferring Star Pagodas 23,595-2-13 from Bramins to the Muts and Pagodas of Linguents to which caste they themselves belonged. The deficiencies of Rekah, or standard rent, in column 4 are composed of uncultivated lands and reduction of rent. The first of these heads comprehends all lands overflowed by the sea, or torn up and washed away by rivers and nullahs, and ancient waste lands which had been in that state ever since the Byjanuggur Government, and which from their situation among hills and jungles, being deemed unlikely to be ever again cultivated, were withdrawn from the sum of the general assessment of the country. The second head includes reductions of such parts of extra assessment of 50 per cent. and that of cocoanut trees, as it was found could not be realized.

The waste lands in column 5 are all supposed to be fit for cultivation, because the whole or the greater part of them had been cultivated at different periods under the Beddenore Government. It was usual to grant Tunkas to peons of Simoga and other garrisons above the ghauts, on the ryots of Canara for a certain proportion of their pay. These men, being always impatient to get home, were glad for the sake of prompt payment to accept of what was much less than their due. By degrees it became a rule that they were to get no more than 60 per cent. for their Tunkas. As this was in fact a remission of rent, the Tunkas were generally written upon the poorest villages; but when, in consequence of a reduction of the peons, the Tunkas were discontinued, it was found expedient still to continue to the villages an indulgence to which they had been so long accustomed, and the diminution of rent which this occasioned was entered in column 6th. The 8th column contains the net standard rent of all the land occupied at the close of the Beddenore

Government, which, together with the additions in the following columns, formed the Jumma at that period. The Pugdi, or extra assessment of 1711, was imposed by the wife of the Rajah who was regent during the madness of her husband on the occasion of the marriage of her son, Buswapah Naique; it was at the rate of one-sixteenth of the Shist, or standard rent, and was for a few years levied as a Nuzza, but soon came to be considered as a part of the Jumma. The Putti, or extra assessment of 1718, in column 10 was imposed by the Rajah of Soonda for the purpose of discharging the Mogul Pescush at the rate of 30 per cent. upon all gardens, and from $2\frac{1}{2}$ to $12\frac{1}{2}$ upon all fields rice. The addition under this head in Buntwal was made by the Adju Polligar, who then rented part of that district.

The Chucker, or extra assessment of 1,720, was imposed in lieu of interest paid to the soucars who advanced the early kists for the ryots. In Beddenore always 50 per cent. had been paid by the middle of October, but only $12\frac{1}{2}$ per cent. in Canara. The Rajah wished to regulate the kists of Canara in the same manner; but the inhabitants, from the lateness of their crops, being unable to comply, it was agreed that he should borrow the money, and that they should pay him as interest half an anna, or one thirty-second part additional, on the Shist or standard rent.

The assessment of Buswapah Naique was made in 1723 at the rate of one-tenth of an anna, or one hundred and sixtieth part of the standard rent, in order to erect chutters and feed pilgrims on account of the murder of his father.

The additions in column 13 consist of extra assessment by petty Polligars in the Mangalore Hobly, and those, in the next column, of Nuzzurs formerly made to the Rajahs of betelnut and pepper converted into money, and a variety of other trifling articles. The addition of 1758 was made by the Rani to discharge the arrears of the Mahratta Chaut. They had accumulated to so great a sum that she pretended she could not pay them off without a Nuzzurnamah from the inhabitants equal to one year's rent. To this demand they utterly refused to submit, and when she attempted to force compliance they rose in a body upon the Amildars. The matter was at last accommodated by their consenting to pay 50 per

cent. in four years at the rate of $12\frac{1}{2}$ per cent. each year, but on the 5th year, when it was to have been remitted, Hyder ordered it to be made permanent.

Column 17 consists of extra assessments made by petty Polligars in the districts which they rented, to supply deficiencies from increase of waste lands, &c., &c.

Column 18 contains an increase of $2\frac{1}{2}$ per cent. in Soonda, which was the advantage gained on exchange by substituting the Sawanoor for the Dharwar Pagodas. It contains also a small additional rent upon salt-pans, the produce of cocoanut trees formerly presented to Amildars at festivals, and a great variety of other trifling articles.

11. Hyder had no sooner completed the conquest of Canara than he ordered an investigation to be made into every source of revenue for the purpose of augmenting it wherever it could be done. The chief part of the extra assessment made on this account is entered in column 23. He was informed that a great part of the deductions in columns 4 and 5 made in three preceding centuries had been granted in consequence of false statements; he, therefore, ordered that such a portion of these lands as amounted, when all extra assessments were added, to their standard rent—to thirty thousand Pagodas—should be added to their Jumma, but as it appeared on inquiry that no such lands were actually in cultivation, this sum was added to the rent of those that were so. He ordered the extra assessment of 1711 to be imposed on the lands of Potails and other head ryots who had then been excused, and an additional assessment of eighteen thousand Pagodas to be laid upon the Mangalore Hobly, because it had only been partially subjected to the additional 50 per cent. of 1618.

12. The additions in column 24 were between 1779 and 1782 by Sheik Ayaz, commonly called Hayet Saheb by Europeans. He had promised, on being appointed Dewan of the provinces of Nuggur and Canara, that he would raise the revenue a lac and half of Pagodas without distressing the inhabitants. In order to fulfil his engagement he again added to the standard rent the Tunkas to peons remitted in column 6. He raised the rent of all cocoanut plantations. He calculated the amount of all Russooms, services, &c.,

usually exacted from Amildars and Keeladars, and added them to the land rent. These various heads taken together form the greatest extra assessment next to that imposed immediately after the conquest by the orders of Hyder himself, and as it is also one of the most recent it is always most complained of; and on this account Dondia, after taking Nuggur in June last, promised, in the Cowlé Namas which he sent into Canara, to abolish it.

Column 25 is an extra assessment made by the inferior Amildars in several districts of a certain percentage on the standard rent by orders from the Dewan. Column 26 is the village Sanderwaud or the disbursements usually made by the Potails and Shanbagues as batta to peons, charity to Pundarums, Bramins, &c., and allowances to dancing women and showmen, all of which were ordered to be discontinued, and the money supposed to be thus saved to be added to the Jumma.

Column 27 contains a great variety of heads, the principal of which is a sum levied in lieu of repairs of forts and cutcherries which the inhabitants had formerly been accustomed to perform gratis every year. Column 31 contains the sum which arose from the resumption of the half of all Enaums to Bramins and Pagodas, and the whole of all service Enaums to petty Zemindars, Potails, &c. Column 32 is the profit in grain issued to peons. Those stationed in Ankola, on account of the disturbances in that district, had higher pay than anywhere else. Hyder wished to reduce it, but he could not alter the nominal amount without creating discontent. He, therefore, ordered that half their pay should be issued in paddy at double the bazaar price, and that the difference should be brought to account in extra revenue. A small part of it, however, was by some mistake or other added to the Jumma, and the whole was afterwards in Tippoo's time called land rent, though no part of it was ever collected from the ryots, and though the whole after the reduction of the peons always appeared as an outstanding balance. Column 33.—The sale of prostitutes was the chief source of extra revenue under the Beddenore Government. It was farmed to the highest bidder, and was an instrument of the greatest oppression; for the farmer had spies about every rich family by means of whom he exacted heavy fines for concealment, and very frequently where

no fault had been committed by threatening to bring forward public charges supported by false evidence. Hyder put an end to all intrusion into private families, and confined the farm to the sale of such women as had already been expelled from their caste. The treasury bonds in column 34 were bonds given during the Beddenore Government by such landholders as had received loans from the treasury to enable them to discharge their balances. Hyder ordered an account to be taken of the principal and interest still due, and directed that the whole should be discharged in ten years by the different individuals against whom the demand stood. The increase in column 35 arose chiefly from the assessment of cocoanut plantations on the lands near the beach which had not before been included in the land rent.

13. The greatest addition made to the land rent under Tippoo was by the total resumption of all Enaums. The other heads of actual increase, being similar to those of his father, require no explanation; but there is in column 64 a nominal increase of no less than Star Pagodas 2,52,589-27-76, no part of which was ever collected. It is composed of a tax upon cocoanut trees amounting to Star Pagodas 17,753-32-54 ordered in 1789, of an additional land tax of 30 per cent., and of a tax amounting to $7\frac{1}{2}$ per cent. of the land rents, which, it was supposed, might be raised from shroffs and tobacco by farming the sale of coins and change of money to particular shroffs and raising the price of tobacco. This $37\frac{1}{2}$ per cent. imposed in 1794, as well as a Nuzzerannah in 1792 of 50 per cent., seems to have been suggested to Tippoo by his advisers merely with a view of involving his accounts in confusion, that they might with the more safety embezzle the revenue; for in fact it was only the land rent that was collected and entered in the village accounts, but which was afterwards in the Cutcheries classed under the heads of Nuzzerannah $37\frac{1}{2}$ per cent. additional and "Land rent," and the simple balance of land rent by being divided into these three classes, grew into such a confused mass of balances as to set all investigation at defiance.

14. Columns 78, 79 and 80 show the proportions of the land rent that were received in kind. The whole are now commuted for money, because rice is not now wanted for numerous garrisons,

and because the monopoly of pepper was destroying the very plantations from whence it arose. The increase of land rent is divided into "extra assessments" and "new heads of revenue," because it is the extra assessments alone that add to the burthen of the landholders, and exhibit the excess of the modern above the ancient assessment of the same lands.

This annual assessment is still written, not only in all general accounts of districts, but in those of every landholder. It is alone considered as the due of Government; all subsequent additions are considered as oppressive exactions. They are not called rent, but are stigmatized with the names of chaut, imposts, fines, &c., and distinguished by the names of the Dewan who first levied them. They were always opposed by the inhabitants, and it was, therefore, necessary to make them as general and equal as possible by an even rate of percentage. This forms a remarkable distinction between the land rent of Canara and that of Mysore and the neighbouring countries, for there the rent of every village and of almost every ryot fluctuates yearly because it is not fixed upon the land, but is regulated according to the supposed ability of the cultivator.

15. The sums entered in columns 8, 44 and 72 exhibit the standard rent of the lands in cultivation under the Rani of Beddenore, Hyder and Tippoo; and, had all these lands been actually cultivated, they would likewise show exactly the comparative rates of assessment of those three periods. But this was not the case, for a small portion of the land in occupancy even under the Rani was waste; more of it was waste under Hyder, particularly in the latter year of his government, and a far greater share under Tippoo. It never was the practice under any one of those governments to keep an account of waste lands, unless of such as, from the failure of heirs or other accidents, had reverted to the Sirkar. The accounts contained a register of the number of landholders and the fixed assessment of their respective estates, the total of which formed the Jumma, but they took no notice of waste lands when there was a proprietor in existence. As long as he was present he was responsible for the full rent, whether he cultivated or not. This was little felt under the Beddenore Government when there were very few

proprietors who had not the means of cultivating the whole of their estates, but it became a serious evil under Hyder and Tippoo when the increase of rent diminished cultivation, and by being thrown upon a narrow space pressed harder upon the landholders.

Both their assessments must, therefore, be reckoned higher than they appear to be from the statement. There is no method of ascertaining with accuracy what in either of them was the quantity of waste in those estates which composed the Jumma, and which, of course, was subjected to the full rent, in the same manner as it had been cultivated. So many circumstances render it probable that, during the last five or six years of Tippoo's reign, the land in cultivation did not exceed the amount of that of the present year entered in column 83. If this conclusion is just, it would add about one-sixth more to the proportional rate of his assessment, and with the increasing embezzlements of his servants sufficiently accounts for the extraordinary diminution of his receipts in No. 2.

16. The sum of Star Pagodas 1,50,940-4-36 in column 82, deducted from his assessment in the assessment of the current year, is principally composed of waste lands of which the proprietors are extinct, and which, though they have been in that state for a long time past, had been permitted to swell the Jumma at the beginning, and outstanding balances at the close, of the year. It is also composed of a reduction of a part of the extra assessments on such estates as were running to waste from the inability of their owners to pay the exorbitant rents with which they were loaded. However much I disapprove of the numerous additions made to the ancient land rent by Hyder and Tippoo I did not think myself at liberty to depart widely from the system which I found established, as it is the same as that which exists in all the provinces which the Company have acquired in the east. I have made no other reduction in the assessment of Tippoo Sultan than such as was absolutely necessary in order to ensure the collection of the rent. I considered myself merely as a Collector who was to investigate and report upon the state of the country, but who was to leave it to the Board to decide the expediency of lowering its assessment. Had such an assessment as that introduced by Hyder and Tippoo existed in ancient times, Canara would long ago have been converted into a

desert. In a country so rocky and uneven—where cattle are not only scarce, but, even where they are to be had, cannot always be employed, where every spot, before it can be cultivated, must be levelled with great labour by the hand of man—the expense of the first preparation of waste ground must have been so great that it could never have been attempted unless the assessment had been extremely moderate; and even after land has been brought into cultivation, if it is neglected for a few years, it is soon broken up by deep gullies formed by the torrents which fall during the monsoon. Not only these reasons but the more positive evidence of accounts clearly demonstrate, that the fourth of the gross produce said to have been taken as the Sirkar's share in the Byjanuggur assessment was fully as much as was paid by the ryots under that government; for after the addition made to it by the Beddenore family, in 1618, of 50 per cent., besides many smaller additions making about 20 per cent. more, it appears to have been little felt by the inhabitants.

Indeed, it appears that the Sirkar's share was reckoned higher than it ought to have been by adopting the Shaster rule of the seed yielding 12 to 1 as the basis of cultivation; for an ancient estimate of produce and the expenses of cultivation drawn up at the time of the original assessment makes the Sirkar share one-sixth, which was probably nearer the truth than one-fourth. Whatever proportion it might have been to the gross produce in 1762 at the time of the conquest of Canara by Hyder, it still seems to have been sufficiently moderate to have enabled the country, if not to extend its cultivation, at least to preserve it in the same flourishing state in which it had been in earlier times. Where districts were in a decline it was not caused by the land rent but had been the consequence of the diminution of their population during the frequent revolts of their numerous petty Polligars, or it had been occasioned by temporary acts of oppression; for the Rajahs of Beddenore, though they adhered to the principle of a fixed land rent, frequently permitted their favourites and dependants, when placed in the management of districts, to ruin many of the principal inhabitants by the exaction of exorbitant fines under various pretences.

17. From these and other causes there were in many parts of the country tracts of waste land which paid no rent, and which

could not be sold; but the lands which were occupied could, for the most part, be sold at the rate of from one to eight or ten years' purchase of the Sirkar rent. I have met with some instances of fields which had been sold so high as twenty-five and thirty years under the Beddenore princes; therefore the outstanding balances which have since been so common in Canara were almost unknown. It was thought unnecessary to keep annual details of the state of cultivation. It was never inquired what portion of his estate a landlord cultivated or left waste. It was expected that, in whatever state they were, he was to pay the whole rent. When he failed, however, as was sometimes the case, it was not usual, even where it could be done, to sell the whole or part of his estate to make good the deficiency. This was looked upon as a harsh measure, and was seldom resorted to. The usual custom was to grant him time, to assist him with a loan of money, or to remit the debt altogether. The village or district was scarce ever assessed for individual failures. On the whole, the revenue was then easily realized, and when there were at times outstanding balances they seem to have proceeded rather from mismanagement than from the operation of the land rent.

18. Canara has, however, now completely fallen from the state of prosperity. The evils which have been continually accumulating upon it since it became a province of Mysore have destroyed a great part of its former population, and rendered its remaining inhabitants as poor as those of the neighbouring countries. Its lands, which are now saleable, are reduced to a very small portion, and that chiefly between the Cundapoor and Chandergurry rivers, and within five or six miles of the sea. It is not to be supposed that the whole of this tract can be sold, but only that saleable lands are scattered through every part of it thicker in some places and thinner in others, particularly in the Mangalore District. There is scarcely any saleable land, even on the sea coast, to the northward of Cundapoor, or any where inland from one end of Canara to the other, excepting upon the banks of the Mangalore and some other great rivers. In the vicinity of the ghauts the lands are not only unsaleable, but the greatest part of them is waste and overgrown with wood.

It is reckoned that the population of the country has been lessened one-third within the last forty years, and there can be little doubt but its prosperity has suffered a much greater reduction. Gersapah, Ankola and Cundapoor, formerly flourishing places, contain now only a few beggarly inhabitants. Honawer, once the second town in trade after Mangalore, has not a single house, and Mangalore itself is greatly decayed. It may be said that this change has been brought about by the invasion of Hyder; by the four wars which have happened since that event; by Tippoo himself destroying many of the principal towns upon the coast and forcing the inhabitants to remove to Jumalabad and other unhealthy situations near the hills; by his seizing in one night all the Christian men, women and children, and sending them to the amount of sixty-thousand into captivity to Mysore, from whence one-tenth of them never returned; by the prohibition of foreign trade; and by the general corruption of his government in all its departments. These circumstances certainly accelerated the change, but, taken all together, they probably did not contribute to it so much as the extraordinary augmentation of the land rent.

19. A moderate land rent carries in itself such an active principle of prosperity that it enables a country to resist for a long time all the evils attending a bad government, and also to recover quickly from the calamities of war. When it is fixed and light the farmer sees that he will reap the reward of his own industry; the cheerful prospect of improving his situation animates his labours, and enables him to replace in a short time the losses he may sustain from adverse seasons, the devastation of war, and other accidents; but when an oppressive rent is superadded to all the other mischief of a tyrannical government, the country, however flourishing it may once have been, must sink under them at last, and must hasten to ruin at a more rapid pace every succeeding year.

20. Hyder received Canara a highly improved country, filled with industrious inhabitants, enjoying a greater proportion of the produce of the soil, and living more comfortably than those of any province under any native power in India; but, instead of observing the wise and temperate conduct which would have secured to it

the enjoyment of these advantages, he regarded it as a fund from which he might draw without limit for the expenses of his military operations in other quarters. The whole course of the administration of his deputies seems to have been nothing but a series of experiments made for the purpose of discovering the utmost extent to which the land rent could be carried, or how much it was possible to extort from the farmer without diminishing cultivation. The savings accumulated in better times enabled the country to support for some years the pressure of continually increasing demands, but they could not do so for ever; failure and outstanding balances became frequent before his death.

21. The same demand and worse management increased them in the beginning of Tippoo's reign. He was determined to relinquish no part of his father's revenue. He knew no way of making up for failures, but by compelling one part of the ryots to pay for the deficiencies of the other. He made them pay not only those which arose from the waste lands but also of dead and deserted ryots which were annually increasing.

Severity and a certain degree of vigilance and control in the early part of his government kept the collections for some time nearly at their former standard, but it was impossible they could remain so long, for the amount of land left unoccupied from the flight or death of its cultivators became at last so great that it could not be discharged by the remaining part of the inhabitants, and the collections before the end of his reign fell short of the assessment, (column 71) from ten to sixty per cent. The measure which he adopted to preserve his revenue was that which most effectually destroyed it. He forced the ryots who were present to cultivate the lands of those that were absent, but as the increased rent of their own lands required all their care and labour, by turning a part of it to those new lands, the produce of their own was diminished, and they became incapable of paying the rent of either.

The effect of this violent regulation was to hasten the extinction of the class of ancient proprietors or landlords, for many who might have still contrived to have held that rank had they been permitted to confine their stock to the cultivation of their own lands, when they were obliged to employ it in the cultivation of those of

other people, and when the consequent decrease of the produce left no surplus after paying the rent of Government, sunk to the state of labourers. Nothing can more strongly indicate the poverty of the country than when its lands, so far from being saleable, must be forced upon the cultivators; but this practice prevails more or less through Canara, and is very general every where to the northward of Cundapoor.

22. In order to enable the Board to determine as to the principle on which the permanent assessment of this country is to be made, it is necessary that I should offer some remarks on the ancient and present state of its landed property.

As far as can be gathered from traditions and accounts, it appears that in the fourteenth century, at the time when the Rekah or Byjanuggur standard rent was fixed, the whole of the lands were parcelled out among a prodigious number of landholders paying annual rents in various gradations from five to five thousand Pagodas. Great estates, however, were not common, and the average was nearer fifty Pagodas than any other sum. The demand of the Sirkar was fixed for two centuries and a half under the Byjanuggur Government, and may be said to have been fixed under the Beddenore Rajahs, also, during more than a century, for in all that period the fixed additions to it hardly amounted to ten per cent. The price of land, it has been already observed, was low, but this low value ought not to be ascribed entirely to the assessment; some of it may fairly be laid to the charge of other causes,—to the danger of being suspected of being rich, which hindered so much money from going to the improvement of land, and so much from being paid for it as would otherwise have been one—to the total want of manufactures for the internal consumption of grain from which the revenue chiefly arose—to the difficulty and expense of transporting so bulky a commodity by land, depriving it of the market above the ghauts—and to the want of a naval force to protect the coast against pirates, and to secure at all times a free export of the surplus produce by sea. But though the price was low, the property itself was guarded by several equitable and humane laws, or rather custom originating in the precautions which man-

kind naturally take for transmitting their possessions to their descendants.

23. The alienation of land by sale or otherwise was unrestrained; but nothing but gift, or sale, or non-payment of rent could take it from the owner. If he absconded with balances standing against him, it was transferred to another person; but if he or his heir returned at ever so distant a period, it was restored on either of them paying a reasonable compensation for the balance, and such extra expenses as might have been incurred on account of improvements. No crime in the proprietor could extinguish the right of the heir to the succession. Where proprietors holding directly of the Sirkar died without heirs, their estates reverted to the Sirkar, which gave them away to a new set of owners on receiving one, two or more years' rent as a nuzzuranah, according to the condition in which the lands might have been at the time. It does not appear that the landholders were by their tenures bound to the performance of personal service or any other condition beyond the simple one of discharging the public rent, and even this was not always rigorously exacted. Though the estates held immediately of government were so small that the rent of each did not exceed fifty Pagodas, yet the proprietors held under them an infinite number of lesser proprietors, to rent either for a term of years, or for ever, such a portion of their lands, as was sufficient to discharge the whole of their public rent, and to keep the rest in their own hands. These tenants for ever became a second class of proprietors whom nothing could deprive of their right of possession, unless their own act of gift or sale. On failure of heirs, their lands reverted to the original superior landlord; but the reversion of the estate of the superior landlord to the Sirkar, did not draw with it that of the inferior so long as heirs could be found.

24. As all land was private property no man could occupy or cultivate waste until he had first obtained a putta, either to secure him in the possession, or, if turned out, to indemnify him for his expenses; because he was liable, if he neglected this precaution, to be turned out any time by the owner without compensation. When a proprietor alienated land for a certain rent for ever, he either received a price for it, or received none, or paid a sum of money to the

person to whom the land was transferred. Which of these modes was adopted, depended on the circumstances of the parties and the nature of the land, but in each of the three cases the tenant was the same, and the tenant was called tenant by purchase.

25. When the Sirkar disposed of lands which had reverted to it by failure of heirs it followed the practice of individuals. It sold them almost always for a nuzzuranah; it sometimes gave them gratis, but it never paid money, and seldom or ever advanced Tuccavy to the new tenants or owners.

The reason why individuals rarely received, and why the Sirkar almost always received, a price for land is sufficiently obvious. Individuals in transferring or alienating one part of their estates always endeavoured to do it at the very highest rate that could be got, in order to free the other, if possible, from taxation; but as the Sirkar sought no such advantage it gave the whole or any portion of the estate for the whole or the fair quota of the standard rent. As all alienations of land in perpetuity were said to be by sale, all proprietors, therefore, while the Beddenore Government lasted, were said to hold their lands either by purchase or by immemorial prescription.

26. The lands of Canara are still to be considered as held under the same conditions, and governed by the same rules of transfer, as they were under the ancient government. The increase of assessment by Hyder and Tippoo Sultan has in some places annihilated the old proprietors, and it has every where diminished the quantity, but not altered the nature, of the property. What remains, is still as much cherished, and the title to it as obstinately contested, as it ever was perhaps at any former period. The landlords, who once lived chiefly on their rent, have now hardly any rent at all; few of them have sufficient to constitute of itself the fund of their subsistence. Many of them procure a part, or the whole, of their subsistence by the management of farms, or even by acting as labourers. The destruction of part of the property by the heavy demands of the Sirkar seems rather to have increased than impaired the attachment of the proprietor to the remainder. He never quits the estate of his ancestors while he can live upon it as a farmer or a labourer. But if, after paying the Sirkar rent and what is due to himself for

his labour, there remains the most trifling surplus, he will almost as soon part with his life as with his estate. Disputes concerning land, where the property frequently does not amount to ten Pagodas, are often carried before every successive Amildar for twenty years.

27. The only land in Canara that can in any way come under the description of Sirkar land is unclaimed waste, to a great deal of which it is very likely claimants would appear were it once brought into cultivation. There are also some cultivated lands, particularly in the northern district, which may be reckoned public. These are lands which were originally unproductive, and which from the death or absence of their owners would have been allowed to run to waste had they not laid contiguous to more productive lands, whose owners, it was supposed, were able and were, therefore, compelled to cultivate them; but, exclusive of this land cultivated by compulsion and unclaimed waste, all other land is private property.

28. This was in ancient times so clearly understood that the right was never questioned or infringed, and all public documents convincingly testify that Sirkar land was altogether unknown; for, in granting lands for the endowment of Pagodas or Enaums and Jagheers to individuals, the Sirkar having no other property in the land except what it derived from its rent, did no more than transfer this rent, and the only difference that it made to the landholder was that he now, instead of paying his rent to Government, paid it to the Bramins of a Pagoda or an Enaumdar. The Enaumdar, so far from having become entitled by his grant to take upon himself the management of the land, had no right even to a residence upon it. He was merely a pensioner whose pension was assigned him upon a particular landlord. This is no doubt the reason why there are no traces of Jagheerdars to be found in Canara. These men would have required to be put in possession of the lands, and they would, therefore, seek their Jagheers where this could be done.

29. None of the Enaum sunnuds in Canara contain any grants of lands, as they do in other parts of India; all that they do, is to specify the names of the different landholders and the amount of the public rent of each, and to direct that the whole of this rent shall thenceforward be paid to a certain Pagoda or Enaumdar. But

the land itself not being at the disposal of the Sirkar, all sunnuds are of course silent with respect to it; and could there be any doubt as to the meaning of this silence it would be removed by the universal custom of the country, by which no individual Enaumdar or community of Enaumdars, such as the Bramins of a Pagoda, have the smallest control over the lands assigned for the payment of their Enaum. Government, therefore, in reforming the revenue system of the province, have no new rights to private property in land to create. They may augment the value of the property by diminishing the assessment, but the right itself is already as strong as purchase or prescription can make it, and is as well understood as it is in Great Britain. The state of landed property in the small district of Bilghi is in every respect the same as in Canara.

30. Soonda has undergone a much greater reverse than even Canara, but it has not been occasioned solely by the tyranny of the Mysore Government. Its decline seems to have begun under the Mahomedan princes of Byjapoor, and to have continued under its own Rajahs, who were successively tributaries to the Byjapoor sultans and the Mogul emperors, and who, besides the payments of their Pescush, were compelled to satisfy the rapacity of the Omrahs, under whose control they were placed, by heavy exactions from their subjects.

31. Soonda has, like Canara, an ancient land rent. Sunnuds mention a survey made in the 2nd century; but whether what is now called the old land rent is the same or a more modern assessment, is uncertain. Gardens or plantations of cocoanut, betel and pepper, are considered as private property, and follow the same rule as in Canara, but all other land is supposed to belong to the Sirkar. It is also understood that even in gardens the property of the soil is vested in the Sirkar, and that only the trees belong to the owner. As the Sirkar, however, has no right to the ground whilst the garden remains, this is a distinction that never can be attended with any inconvenience to him; for when a garden is once planted it may be kept up for ever by a succession of young trees, so that he may be said to be the proprietor of the soil as well as of the produce. As in Soonda Payen Ghaut one-third of the land rent arises from cocoanut and betel-nut gardens; as all rice lands are occupied by

Sirkar tenants who are not removeable while they pay their rents, except in the case of another person offering a nuzzuranah, which seldom happens; as in Soonda Balaghaut about three-fourths of the land rent is drawn from gardens of betel-nut and pepper; and as it is only in a few villages on the Mahratta frontier that the ryots ever quit their lands, there seems to be nothing else wanting but a reduction of the present assessment in order to constitute the rice lands private property as well as the gardens. There is even now a certain class of them distinguished by the name of Shassan or Sunnud lands which have in this manner become private property. They were originally waste lands for which a nuzzuranah was paid to the Sirkar, in consideration of which they were made over to the purchaser for the simple shist or standard rent exempt for ever from all extra assessment. They amount to about six or eight per cent. of the Sirkar lands. All rice lands cultivated and waste which have no sunnud being liable to be sold by the Sirkar, lands highly improved were sometimes taken from the ancient tenant and given to a stranger for a nuzzuranah, who, at the same time, received a sunnud which secured him against all future increase of rent.

32. Exclusive of those two descriptions of sunnud lands no land in Soonda is saleable except gardens, and many of them even, in consequence of the rent with which they are loaded, are unsaleable. Punjymahl, or Soonda Payen Ghaut, is nearly in the same state with respect to cultivation as the most desolate districts of Canara; but Soonda Balaghaut is much worse than either. It is nearly a complete desert; it has not throughout its whole extent a cultivated spot of a mile square, except a few small openings thinly scattered; all the rest of the country is overgrown with so thick a forest that it can only be penetrated in the few places where roads have been made. Most of the heads of villages formerly retained parties of thieves in their service; for Soonda having long been a frontier country touching upon the boundaries of several different powers, and its jungles affording the most complete cover to banditti, it has probably been accustomed to plunder all its neighbours, and to be plundered by them ever since those circumstances concurred to favour such disorder. These banditti, to the number of three or four thousand, secretly encouraged by the principal inhabitants

in 1796, expelled all the Sultan's garrisons, excepting those of Hullial and Sedashigur, defeated several parties sent against them, and though they were at last dispersed by a strong detachment several of the ringleaders continued at the head of bands of 50 or 100 men to elude the search of their pursuers, and to commit depredations on the country till the beginning of the Company's government. As they were then offered indemnity for all past offences and lands to cultivate, many of them have since come in. Some of them, however, still hold out; robberies and murders, though not so frequent as before, are still often committed. Many of the petty Mahratta zemindaries give protection to robbers. No village is safe without a guard, so that it will probably be necessary to keep up the present establishment of peons for some years till these disturbances have subsided. The most effectual remedy for them all would, I imagine, be a moderate land rent, which by holding out an easy and certain livelihood would bring back a great part of these banditti, who were originally labourers, to the habits of industry.

33. Having thus explained at some length the ancient and present state of Canara and Soonda, it only remains for me to offer a few remarks respecting what ought to be the rate of assessment, and the extent of farms under a fixed settlement; but as the assessment is of much greater importance than the division of the country I shall confine myself entirely to it in the present letter. It may be supposed that, without the aid of a previous survey, or of the experience to be derived from a long residence, I cannot form any correct judgment upon the subject. This may be true with respect to the assessment of farms or villages in detail, but there are certain points from which sufficiently just conclusions may be drawn with regard to what ought to be the total amount of the assessment. There can be little doubt that both Hyder and Tippoo generally raised rents as high as they could go, and frequently beyond what the lands could bear. Their example, therefore, ought certainly not to be our guide; but the assessment of the current year upon the same quantity of land is nearly as high as ever Hyder's was at any time, and are higher than Tippoo's collections were, except during a few years in the early part of his reign, as appears from the Statement No. 2. But when it is considered how much the country has suffered, both in

population and property, within the last twenty years, I am perfectly convinced that the settlement is now, in proportion of the resources of the inhabitants, full as heavy as it ever was in any year under either Hyder or Tippoo Sultan. It might always be realized in times of tranquillity; but, without a reduction of it, land would never become generally saleable, and it ought, therefore, to be rejected as inconsistent with the liberal principles of the Bengal system.

34. It may very safely be assumed that no native government is ever more indulgent in the assessment of its subjects than the British ought to be. It is urged that the low assessment of the Byjanuggur Government ought to be ascribed to the distance of Canara from the seat of government enabling its servants, without the fear of discovery, to give false statements of it. This objection cannot surely be brought against the Beddenore assessment, for the capital was within twelve miles of the nearest part of Canara. The Beddenore assessment, however, seems to have been raised as high as it possibly could be without destroying private property in land, by rendering it unsaleable, and could it have been raised higher without producing this consequence it would undoubtedly have been done. It may, therefore, without the smallest danger of relinquishing too much, be admitted that the whole of the land in cultivation ought not to be assessed at a higher rate than it was under the Beddenore Government at the time of Hyder's invasion.

35. The reduction which it would be necessary to make for this purpose would be equal to Star Pagodas 98,780-10-67, the sum entered in columns 86 and 87 of No. 1, which is the excess of the present settlement of the land rent above Star Pagodas 3,39,283-12-8. The Beddenore assessment of the same lands in columns 83, 84 and 85 of No 1.—This is the reduction which, all other things remaining equal, would be required in order to restore the country to the same flourishing condition in which it was before it became a province of Mysore. But as Government have determined, on the introduction of the permanent system, to abolish all road customs and all duties whatever on grain, which will in a certain degree have the same effect, though not so directly, as a reduction the land rent would have, it will not be necessary to grant the of whole of the proposed abatement.

36. Rice is the grand source of the customs, and the benefit which will accrue to the country from the abolition of them will be nearly in the ratio of the duties now paid on that article, and the quantity of it annually exported to the amount of the land rent. But the duties paid on exportation by the districts of Honawer and Ankola are only three rupees, while in all the remaining districts of Canara they amount to eleven rupees on the corge, varying in different places from 1533 to 1638 pucca seers; and the quantity also now exported from Honawer and Ankola is so small that the duties only amount to S. Pagodas 1,200, while the duties on what is exported from the rest of Canara are equal to S. Pagodas 32,000. It is, therefore, evident that the immediate advantage which would result from the abolition of the duties on rice would be to Ankola and Honawer only as S. Pagodas 1,200, the amount of the duties now paid, to S. Pagodas 75,611-5-33, the amount of their land rent, while to the other districts it would be as S. Pagodas 32,000 is to S. Pagodas 3,20,366-31-36. For this reason, then, and because Honawer and Ankola are in a much more desolate state than any other part of Canara, I would recommend that their fixed assessment should not be more than the Beddenore assessment in columns 83, 84 and 85 of No. 1. That the fixed assessment of Cundapoor, Bilsawer and Barcoor, as likewise of Soonda, Balaghaut and Bilghi, on account of the advantages which they will derive from the free sale of their pepper, should be made equal to that of Beddenore and 25 per cent. of the assessments by Hyder, and that the fixed assessment of all other districts should be equal to the Beddenore assessment, and thirty per cent. of the extra assessment by Hyder, because they escaped a great part of the additional impost in 1618 as mentioned in paragraph 9. The loss of land rent which this would occasion would be nearly as follows:—

Soonda, Balaghaut and Bilghi	S. Pagodas. 11,456-10- 2
Ankola and Honawer	 12,723-16-38
Cundapoor, Barcoor and Bilsawer	 18,406- 1- 2
The rest of Canara	 35,785-33-38

Total.... 78,371-25- 0

or, say, in round numbers 80,000 Pagodas.

37. Whether the Board may think it expedient to adopt the assessment here proposed, or any other, as the foundation of a permanent settlement, it is very clear that, whatever it may be, it must be greatly below the existing one; and as it is certainly desirable that the inhabitants should, as early as possible, partake of the benefits of the system intended to be introduced, no time ought to be lost in making some reduction of the land rent and abolishing a considerable part of the customs. This might be done by remitting in the settlement of the ensuing year one-half of the proposed reduction of the land rent, by abolishing all duties on rice in Ankola and Honawer, and all except one Bahaudree Pagoda per corgie in exportation by sea in the other districts of Canara, and by abolishing all duties on rice and one-fourth of the duties on pepper in the districts above the ghaut.

38. The immediate loss of revenue that would attend these reductions would be nearly as follows:—

	Land Rent.	Customs on Rice.	Pepper.	Total.
Ankola and Honawer	6,361 26 19	1,200	„	7,561-26-10
Cundapoor, Barcoor and Bilsawer	9,203 0 41	5,600	„	14,803- 0-41
The rest of Canara	17,892 34 59	12,000	„	29,892-34-59
Soonda, Balaghaut and Bilghi.	5,728 5 1	500	1,000	7,288- 5- 1
Star Pagodas.	<u>39,185-30-40</u>	<u>19,300</u>	<u>1,000</u>	<u>59,485-30-40</u>

The remission of this sum, large as it is, ought not to be regretted, when it is considered that it is merely relinquishing a part of a burdensome assessment, under which the country could never make any great progress towards improvement, and that a greater sacrifice must still be made before a settlement can be effected on the principles of the Bengal system.

39. In a country like Canara, totally destitute of manufactures, which pays three-fourths of its land rent in rice and near one-half of it from the exportation of that commodity, it is obvious that an export duty of 20 to 25 per cent. must not only greatly discourage the improvement of the land now in cultivation, but must operate as a prohibition to the occupancy of what is waste. It is, therefore, of the utmost importance that it should be abolished wholly, or at least in part, as soon as possible, and that the remission should be published to the inhabitants by the end of the current

Fusly, because it will have a beneficial influence on the settlement of next year by promoting the cultivation of waste land, and will be advantageous to the landlord by increasing the demand of the foreign market, and enabling him to get a better price for his grain.

I am not yet prepared to give any opinion on the number of chowkies that will be required for the collection of sea customs, but I shall address your Board on this subject as soon as I can procure the necessary information.

I am,

Gentlemen,

Your obedient Servant,

(Sd.) THOMAS MUNRO,

Collector.

Cundapoor, 28th June 1800.

To W. PETRIE, Esq., President, and

MEMBERS OF THE BOARD OF REVENUE.

GENTLEMEN,—1. As it appears to be the intention of Government, on the introduction of a permanent system, to abolish road customs and all duties of every description upon grain, I have drawn out the accompanying table to show the probable loss of revenue which this measure will occasion, whether it is carried completely into execution or only extended to particular articles. The table is formed from the accounts of the Sair Curnams down to the 30th April of the current year. From that period to the 11th July it is calculated by the produce of the former years, because, had I waited for the amount to the end of the year, it would have caused a delay of several months. As the produce, however, after the 30th April, owing to the sea being shut up, is inconsiderable, there can be no material error in the estimate. The articles under the head of Road Custom are all calculated upon the

average of former years, because no Curnams have been employed to take an account of the land customs, except in Soonda.

2. So great a portion of the customs is derived from rice that I think it probable, after seeing the amount, you will hesitate about striking off the export duties, which are at present from 20 to 25 per cent. on the prime cost. Some reduction, however, must be made; for, otherwise, the extensive tracts of land that have become waste within these twenty years will never again be brought into cultivation, and it is even to be apprehended that some of the lands now cultivated will go to waste. I proposed in my letter of the 31st May that the customs on exportation should be reduced to one Bahaudrie Pagoda per corgé of about 1,600 pukka seers in the ensuing Fusly. If this is thought too great an abatement to be made at once, let the customs be fixed at 2 Bahaudrie Pagodas, which is nearly two-thirds of the present rate. Unless such a remission is granted, the inhabitants will but little benefit from the change of governments, for as much is now drawn from the country under the head of Revenue as both the revenue of Tippoo Sultan and the embezzlements of his servants amounted to. Notwithstanding the usually received notions of the impolicy of laying any tax upon the exportation of grain, it may be doubted whether they will exactly apply to Canara, and whether it will ever be proper to abolish the export duty entirely. As Canara produces hardly any thing else for exportation but rice, and as, in the production of that article, it possesses natural advantages which will always ensure it against any rivalry on this side of India, a reduction of the export duty on rice will be attended with the same general benefit to all the inhabitants of Canara as a reduction of the export duties on all other commodities would be to the inhabitants of other countries. About one-third of the rice exported goes to Arabia; the rest to Malabar, Goa, and Bombay.

3. The betel-nut and pepper of Canara are much inferior in quality to the produce of Soonda. The pepper is chiefly the wild sort; for the high duties, together with the soil, not being very favourable, discourage the culture of it in gardens. Were the export duties upon it reduced to per candy of 560 lbs., it would in time greatly encourage the culture of it, which at present is entirely neg-

lected. It is exported, as well as the betel-nut, to Bombay, Surat, and the Persian Gulf.

4. The produce of three next articles in the table is very trifling: the red pepper goes to Malabar, the turmeric to Muscat, and the coir to Bombay. Under the term of Pulserck in the following column are comprehended the various ingredients usually sold by the vendors of drugs and perfumes.

5. Anchorage is a duty paid by all vessels that anchor in any of the rivers usually called sea-ports in Canara; it runs from 1 to 30 rupees, according to the burthen of the vessel. The spirits imported consist of arrack and gin from Goa.

6. By far the greatest portion of the cloth imported consists of a coarse kind of blue cloth from Surat, which is very generally worn by the natives of this country; the rest is composed of sail cloth from Kutch, and of taffetas, kinkobs, and selampores from Bengal and the coast.

7. The dry grain is mostly wheat from Surat; the raw silk is from Bengal. The dates are from Muscat, and are afterwards in part carried above the ghauts. The salt is from Goa, Bombay, and Muscat. The tobacco from Malabar and Surat, for none is grown in Canara, except in the district of Bekul. In the column of sundries is included a variety of articles none of which are sufficiently considerable to form a distinct head; among them are hardware, glass, and other Europe goods.

8. Hawlut, which forms the next division of the table, applies only to Soonda and Bilghi; it is the term by which the high duties on pepper, betel-nut, cardamums, sandal, and bastard cinnamon, paid at certain stations to which these commodities are brought previous to leaving the district, are distinguished. The same duty is levied upon all pepper, but that on betel-nut is at different rates according to its quality, as in the following statement:—

	Pepper.			Betel-nut.								
	Per Nv. of 12 maunds or 20,736 Rs. weight.	Average price Bahaudry Pagodas.	Customs Bahaudry Pagodas.	1st Sort.			2nd Sort.			3rd Sort.		
				Average price Bahaudry Pagodas.	Customs Bahaudry Pagodas.		Average price Bahaudry Pagodas.	Customs Bahaudry Pagodas.		Average price Bahaudry Pagodas.	Customs Bahaudry Pagodas.	
Soonda	1	25	5 7 11	15	3	2 0	12	2	6 11	9	1	7 5
Bilghi	1	25	4 6 14	16	3	5 4	13	2	4 15	10	1	0 9
Badadbeil	1	..	2 4 0	..	2	4 0	..	2	4 0	..	1	2 0
Total Bilghi and Badadbeil....	2	25	7 0 14	16	5	9 4	13	4	8 15	10	2	2 9

A very small proportion only of the pepper and betel-nut of Soonda and Bilghi is ever exported by sea. The produce of Bilghi goes by Nuggur to Mysore and the Carnatic, and that of Soonda to Dharwar, from whence it is dispersed over the interior provinces of the peninsula. The Hawlut articles of Bilghi pay that duty both in Bilghi and at Badadbeil in Nuggur. The Hawlut in Badadbeil was in ancient times imposed as a Pescush by the Rajahs of Mysore on the Rajahs of Bilghi, and as it has been lately relinquished by the Dewan of Mysore it will, next year, be included in that of Bilghi. Though this double duty is so much higher than the single one in Soonda, it is less felt by the inhabitants, because the rents of gardens in Bilghi are so much lower than in Soonda that it more than counterbalances the excess of customs.

9. Both of these districts, in common with Nuggur, enjoy a soil and climate so peculiarly adapted to the growth of betel-nut and pepper that, after all the high duties to which they are subjected, no other country can ever enter into competition with them in these articles. None of the countries where they are consumed can produce them of so good a quality, or so cheap, and most of them cannot produce them at all. The Hawlut customs may, therefore, be regarded as a permanent and certain source of revenue, of which the realization will be always easy, and which can never fail

unless in time of war. With respect to commuting them with some other tax, I see no way in which it could be effected without causing much inconvenience. An addition to the land rent of gardens, is the most obvious, and, indeed, almost the only mode by which the equivalent could be raised; but this system would be much less favorable to the cultivators than the present, because it would burthen them with a most immoderate rent, which they would often be obliged to pay in advance from unforeseen delays in the sale of their produce, and for which they might sometimes receive no return; because, if the exportation was prevented for a few months by disturbances in the neighbouring countries, the betel-nut would be lost, as it cannot be preserved in Soonda during the rains. This measure would not only occasion present distress, but it would greatly discourage the making new plantations, because the planters would see that their lands would undoubtedly be loaded with their proportions of the customs, and that there was, besides, no security against their being again established whenever it was thought that the plantations would bear a new Hawlut exclusive of the old one which had been incorporated with the land rent. As things now stand, the planter has nothing to do with the Hawlut; it is paid by the merchant who purchases his pepper and betel-nut, and should he by any accident not find a purchaser the demand upon him is for land rent alone, without the additional heavy charge of the customs. I am, therefore, of opinion that it will be best to collect the Hawlut in the old way. No inconvenience arises from the whole of the Hawlut commodities being brought to the seven different Hawlut chowkies, because they must come there at any rate, as they are situated on the only roads that lead out of the country. The agents of Mahratta merchants, who generally buy up the whole of the pepper and betel-nut in Soonda, reside at the Hawlut stations, where their bullocks, which are all from the Mahratta territory, are usually assembled a short time before the articles are ready for delivery. From thence they are sent to the villages in different directions to be loaded; on their return they are unloaded at the Hawlut stations, which seem to have been chosen as the best places for them to halt and refresh, but they are never detained an hour by the customs, for there is nothing to be done

but to count the number of gonies, or, where there is any suspicion, to open and measure half a dozen of them. The bullock men are never stopped for money, as the residents' agents settle the account once or twice a month; but they frequently of their own accord halt several days, till such a number is assembled as they think may be a match for any parties of banditti they are likely to meet with on the road.

10. As far as I can judge from the imperfect knowledge which I yet have on the subject it does not appear to me necessary that there should be any reduction of the customs on betel-nut or pepper, considered as objects of Indian revenue. More information may, possibly, hereafter induce me to think otherwise, but at present it seems to me that the owners of plantations are comparatively more lightly assessed than any other class of the inhabitants, and that the decay of their plantations is to be ascribed rather to the long existing disorders of the country than to the pressure of the customs. Pepper is never cultivated above the ghauts for its own sake, but merely as an appendage to betel-nut, round whose tree it climbs. The revenue drawn from it, as may be seen from the table, is inconsiderable; a reduction of the duty would, therefore, occasion very little loss. I proposed in my letter of the 31st May that this reduction should be one-fourth of the Hawlut, but if it is wished to encourage the growth of pepper for the Europe market it might be proper to make the reduction equal to one-half. This would soon produce a favorable change on the state of the plantations. Those where the pepper vines have perished in consequence of the monopoly and other oppressive impositions of the former government, would soon again be filled with them, and there is every reason to conclude that the planters, encouraged by the double advantage of an abatement of the customs and an abolition of the monopoly, would in a few years raise a greater quantity than ever was done at any former period.

11. The first column of the road customs contains the customs on grain, of which more than nine-tenths is rice. They are not, as in other countries, paid by merchants who transport grain on bullock from a district where it is cheap to one that is dear, but they are paid by the ryots, who, as there are no carriage bullocks in

Canara, carry their rice on their shoulders over a rugged country to the nearest river, where it is put into boats and conveyed to the coast. But the road custom is not all; they must also pay the river duty in putting their load into the boat. It is hardly possible to contrive any other taxes that could so effectually obstruct the progress of cultivation; both are extremely oppressive, particularly to the poorer classes of husbandmen, and ought to be immediately abolished.

12. The sum in column is levied on cattle, sheep, fowls, fish, milk, &c., &c., making in all sixteen different articles; but as the greatest part of it arises from a tax on cattle employed in agriculture, with which Canara is worse supplied than any other country in India, and of which there is, therefore, a great importation, every year, both from Malabar and from above the ghauts, the duty ought to be taken off.

13. Column contains the produce of the road customs on all other commodities, exclusive of those which are entered in the two last columns. The Bergin in column is a tax common to other parts of India; it is a certain annual sum levied from shopkeepers and other inhabitants as an equivalent for the customs on the various articles which they retail and, in some instances, on what they consume, which in some districts includes a tax upon tobacco.

14. I have enclosed a list of the custom rates of Mangalore (No. 2). It would no doubt be of advantage to the trade of the country to simplify them and place them under some such regulations as the sea customs at Madras; but any instructions on this head which do not reach me by the beginning of August, had better be reserved till Fusly 1211, because the disturbances within the province may hinder me from making the necessary arrangements. The loss of a little time is, however, of no great consequence, for it must be long before the regulating the customs, either in one way or another, on a number of articles, scarcely any one of which yields a hundred Pagodas, can make any material difference to the country. Rice, cattle, betel-nut, and pepper are the only commodities that command much consideration, and it is only the rice, cattle, and pepper that require without delay a reduction of the existing duties. The decrease of revenue which it will occasion will be as follows:—

	S. P.	f.	a.
By reducing the export duty on rice to one B. Pagodas per corgé	19,000	0	0
River customs on rice	1,849	0	0
Road customs on rice and other grain ..	7,494	0	0
Total Rice ..	28,143	0	0
Cattle	1,692	0	0
Pepper	1,000	0	0
Total	30,835	0	0

If this is thought too great a remission it may be diminished by making the export duty two Pagodas instead of one. The loss on the export customs on rice would then be 9,500, instead of 19,000 Pagodas, and the total loss, the other articles remaining as before, would be S. Pagodas 21,335. I consider the whole of this reduction, except that on pepper, to be immediately necessary, because, unless it is granted, cultivation is more likely to go backward than forward.

15. There are twenty-two stations along the coast where goods are shipped and loaded. Seventeen of them are called ports, because the rivers are deep enough to receive pattamars and other vessels; five of them are called roads, because there is either no river or it is too shallow to admit of any thing but boats. The names and distances of these different stations from one another, beginning with the most southernly, are as follows:—

	Ports.	Roads.	Distance in miles.
Bekul	..	1	..
Koomlah	1	..	16
Mungeser	1	..	8
Mangalore	1	..	10
Mulki	1	..	15
Porbiddery	..	1	5
Kaup	..	1	4
Oodiawer	1	..	8
Eyradi	1	..	7

	Ports.	Roads.	Distance in miles.
Cundapoor	1	..	15
Nugunkutta	..	1	14
Beydoôr	..	1	3
Shiroor	1	..	5
Kaykini	1	..	4
Honawer	1	..	18
Koomptah	1	..	10
Toodry	1	..	7
Gungawulli	1	..	5
Bellumberron	1	..	5
Keni	1	..	3
Awursah	1	..	5
Sedashigur	1	..	12
Total	17	5	180

I am,

Gentlemen,

Your obedient Servant,

(Signed) THOMAS MUNRO,
Collector.

To WILLIAM PETRIE, Esq., President, and
MEMBERS OF THE BOARD OF REVENUE.

GENTLEMEN,—In making my estimate of necessary reductions of the revenue of Canara in my letter of 31st May, I was guided by the principle, which I follow in all other estimates, of making it so ample as to provide for every possible contingency. By obtaining the sanction of Government I was secured against every chance of a failure of revenue, and I was, at the same time, at liberty to stop as much short of the reduction as

might seem to be advisable on further investigation. The letter, too, of the Board's, dated the 26th March 1800, which I had just received, led me to suppose that I might be suddenly called upon to make a permanent settlement, and induced me to propose a greater reduction than I should otherwise have done, from an apprehension that a failure in some quarter or another might be the consequence of a higher assessment. It never was my idea, however, that my settlement should have been so permanent as to be exempted from all future change, but only that it should have been so far fixed as not to be liable to partial and frequent alterations, and that the right should have been reserved for Government to avail itself of the increasing resources of the country, by adding to the Jumma a certain portion of the abatement at some after period, when it might appear that it could be effected without detriment to the country.

2. Government have desired that the question, both of the amount and proportions of the reduction, may be more maturely weighed, and the information I have had an opportunity of obtaining since May last induces me to think that a smaller sum than what I then stated will be sufficient to answer every purpose, but I would regulate this sum differently according as the term fixed upon for introducing the final settlement may be earlier or later. If it is to be begun upon immediately, the remission must be considerably greater than it ought to be if it is delayed for six or seven years, because many parts of the country which have suffered greatly by oppression of various kinds will, both from the relief which has already been granted and from the reduction of the customs, recover greatly within that time, and will be capable of bearing a greater fixed assessment than could now be laid upon them, and because where property has been greatly diminished, and where there is no prospect of its being replaced by men of substance resorting from other quarters to employ their money in improvements, a settlement which shall not be subject to failure can only be effected by a considerable reduction of rent. If it is wished to reserve to a future occasion the settlement of the more impoverished tracts, and to proceed without delay to that of the rest, it cannot be easily accomplished, because

with the exception of Soonda, the poor and half-cultivated and the flourishing parts of the country are so intermixed, that to separate them and place them under two different modes of management would create so much confusion that it would perhaps be best to suspend the settlement till that of the whole could be undertaken at once.

3. Many circumstances have occurred within these few months to induce me to judge more favourably than I formerly did of the condition of the inhabitants of Canara, but none has so much attracted my attention as their numberless disputes about landed property. In the Baramahl a dispute about land scarcely came before me once in six months; in this country every other cause of litigation and complaint seems to be lost in that of land; it alone produces 19 out of 20 of all the complaints I hear. The accumulated suits of half a century appear to have broken loose at once, and every moment I can spare from my ordinary business has been given to the hearing of them without having sensibly reduced their number. They formed a principal branch of the emoluments of the Sirkar servants, not only under the Mysore but under the Beddenore Government, for it was the practice of almost every Amildar to receive money to set aside the decision of his predecessors, which accounts for such a multitude still remaining unsettled. Both those claims of long standing and new ones which arise every day evince that land, notwithstanding all the subsequent additions to the Shist, is still considered as a very valuable property. Claims come chiefly, as may be supposed, from the most flourishing districts, and the proportions that come from different districts may be reckoned a tolerable good criterion for estimating their comparative stock of wealth or poverty. We may be sure that, whenever lands are so much the object of contention, there is no danger of their being unable to discharge their rents, for men would hardly lose their time and spend their money for the sake of acquiring that which was not worth the holding, or which might involve them in loss. Were all estates in Canara worth disputing about, I should not think that any absolute necessity existed for reducing any part of the assessment. There is no part of Canara where the ryots of themselves throw up their old lands and occupy new, but there are

parts where though a man will not quit his land, yet, when he has been dispossessed by force or intrigue, he does not think the object sufficiently important for him to pay anything for its recovery; but in by far the greatest part of Canara the right to land is so obstinately contested, that a man, however just his title may be, is rarely permitted to succeed to his estate without encountering the opposition of some rival or other, who endeavours to invalidate his claim and to set up one of his own supported by false witnesses or forged deeds, which are very common in this country. The relative degrees of value attached by the natives themselves to land in different parts of the province, could we exactly ascertain it, continued in some degree with a retrospect to the Shist and collections of former times, would afford the best standard for determining the proportions of the assessment which ought to be reduced.

4. It is scarcely possible to ascertain the produce or value of lands from the owners or cultivators: long experience has taught them that concealment is their best defence against new exactions, and all of them, however simple in other respects, are continually on their guard against any questions that lead to a disclosure of their circumstances. A careful survey, however, yields us a great deal of useful information which cannot be drawn from them, for by learning the rents paid by tenants to landlords, and comparing the lands of the tenants to the whole lands of the estate, a tolerable good guess might be made of the net income of the landlord. A survey, however, cannot be made without a heavy expense, and there is no other mode of acquiring so much knowledge of the state of the country. Next to a survey the best way of gaining this knowledge would be by keeping a register, for some years, of the rent and produce of all lands that became the subject of litigation. There is always something or other on these occasions which induces one of the parties to bring forward a statement of the produce; as there is, therefore, no difficulty in discovering it, and as these disputes are so frequent, a great number of examples might soon be collected from every district, and the average produce of these lands might be taken as that of the whole district, or, at least, it would not be far from it after deducting Sirkar lands, which from not having an owner are but poorly cultivated.

5. I have endeavoured by every means in my power to ascertain from such circumstances as have come within my observation what are the relative proportions of the produce, after deducting all expenses of cultivation, that go to the Sirkar and to the landlord. The evidence of the tenants, were it not most commonly false, would at once determine the point, because all rents of tenants to landlords in Canara are paid either in money or a certain fixed quantity of grain, and never by a share of the crop or what is called Warrum. In taking the reports of the landlords themselves, the lowest that any of them have reckoned their average share of the net produce to a district or mogani is 15 per cent., and the highest 40. Though I imagine that even the highest of the extremes is too low, yet the admission of either of them on their part is more than could have been expected, for it proves incontestibly the existence of a land rent. The reply of the farmers in the Baramahl to similar queries was always that there was no rent, and seldom any profit, or any thing beyond the mere wages of their labour. In both cases they represent their situation worse than it really is. According to their own statements, however, there is a wide difference between the situation of farmers in the Baramahl and that of the landholders in Canara.

6. Among the numerous causes of land which have come before me, the landholders' rents was much oftener above than below 50 per cent. of the net produce; in many instances it was 60, 70, and 80 per cent. The most productive lands, it may be said, are the most liable to become the subject of litigation, and cannot, therefore, be taken as a standard for the average of the whole; it does not appear to me, however, that they ought to be regarded as a selection or that they might not form a fair average, for they comprehend every description of land, those of poorest as well as of the most substantial landholders. A cause in which most of the native Christians were concerned has furnished me with a great number of examples, the result of which was still more in favour of the landlords. In 1784, when they were carried into captivity by Tippoo, their lands were confiscated, and either given away or sold to more of other castes for a price far below their value. They have now claimed their restoration, and, in order to determine what their pre-

sent holders may be entitled to, a statement (No. 1) has been drawn up by the parties themselves, and as both have agreed to abide by it there can be no doubt of its being pretty correct. The only difference is about the price of the rice, the one party reckoning the average three moras to the pagoda, and the other four. The Hindoos assert that the Christians are the most industrious of all castes, and that, therefore, they have more rent than any other; the Christians deny this. They say they have got the name of industrious from selling vegetables in Mangalore and engaging in various occupations, but that the Hindoo landlords, from confining themselves entirely to the cultivation of their lands, renders them fully as productive as theirs are, that the Hindoos though they have more bad land have also more good, and that the average rent of Hindoo landlords is not in any one of the five contained in the statement so low as 50 per cent. of the net produce. It was my intention to have procured from every Christian landlord an account of the produce of every estate which bordered on his own. This would probably have furnished me with the detail of a thousand estates, the average of which without any material error might have been taken as that of the districts to which they respectively belonged. But as my removal has prevented me from obtaining this account, I can only attempt to draw a conclusion from such circumstances tending to throw a light upon this subject as I have hitherto had an opportunity of noticing. From comparing them all I am inclined to believe that the average rent of landlords is about 50 per cent. of the net produce in all the districts below the ghauts, except Mulki, Cundapoor, and Bekul, where it may be from 30 to 40, and Ankola and part of Honawer, where it is somewhat less.

7. Anything like equality of assessment or of produce can hardly be supposed to exist throughout so extensive a tract of country. The clear rent in many instances is as low as 15 and in many as high as 80 per cent. of the net produce. The disparities are oftener owing to the different proportions of labour bestowed on the land than to the assessment; many of those estates which now yield the smallest proportions of rent were formerly amongst the most productive. They have fallen into decay from the exaction of nuzeranahs for the Sirkar, of fines for pretended or trifling

offences, and of presents for an endless succession of Asophs and Amildars, from the arbitrary and uncertain amount of different kists, from their frequent anticipation by which petty landlords were often compelled to sell or mortgage their estates for the payment of revenue before it was due, from such anticipations being often directed beyond the general rate against particular landlords in order to compel them to sell their estates to persons who had bribed the Amildar for this purpose, and, above all, by the gratuitous services required by the Sirkar every year. The numerous forts in Canara have each a strong shed running the whole length of the rampart, in order to cover the troops from the weather. The sheds and all other public buildings, besides the houses of all other public servants, having been annually repaired before the setting in of the monsoon, demanded a vast number of labourers, as did likewise the felling of trees among the hills, and transporting them to the beach for the use of the Marine Establishment. All these services were performed by country labourers, and as the more substantial landholders had usually sufficient influence to get their own exempted, the weight fell upon the lower class, who were often deprived of the assistance of their servants at the time they stood in the greatest need of them for the cultivation of their lands.

8. As the incomes of the landlord were affected by these and other temporary causes, the removal of them will enable them to raise it gradually to its former standard; it is not, therefore, so necessary that the reduction of the assessment should be regulated by the present state of income, as by the consideration of what it is likely to be in a few years when the country shall have recovered from the effects of these disorders. Whether the conclusions I have formed respecting the proportions of income are just or not, there is one thing certain that, whatever they may be, they do not in any way impede the realization of the revenue, for it has been paid with a readiness of which I have seen no example. Where balances have appeared in my accounts to stand against particular districts it was not owing to any failure on the part of the inhabitants, but to the late disturbances having hindered the revenue servants from carrying on the collections, or remitting what had

been collected to the Treasury. The regularity of payment is the more remarkable when it is considered that I have anticipated, at least three months, what the period of the kists have been during the last forty years, for the inhabitants opposed so strongly every increase of the land rent that no part of the additions either of Rani or of Hyder and Tippoo was ever paid by the ryots with the old rent within the year, but the whole was collected separately in the first three months of the ensuing Fusly. They now make no difficulty in paying both the old rent and the additions before the end of June, not because they are more able than formerly, but because they believe that their readiness in discharging their rents will not, under the Company's government, be regarded as a proof of wealth or as an argument for laying new impositions upon them. I am positive not only that the alteration of their kists has produced no distress, but that their circumstances are improving. I know it from having few complaints concerning rent, and more directly from their own acknowledgment, which ryots very seldom make. I see it in their cultivating waste lands, and in their taking as private property lands which have long been cultivated on account of the Sirkar. These are lands which, from having no owners, had been neglected, and which, as the produce had, of course, decreased, had usually been given at a reduced rent to different people for one or more years. The temporary holder could not obtain the proprietary right without paying a sum of money, which he was unwilling to do, and he could not venture to improve lest he should be dispossessed in favour of a stranger. As he could gain little, so on the other hand he could not lose much, because remissions were granted on account of bad crops, which was never allowed in cases where land was private property. When a man agrees to become the proprietor of Sirkar land he shows at the same time a confidence both in the forbearance of Government and in his own means of improvement, because by the custom of the country whatever may happen he has from this moment no claim to remission. In the Cundapoor district Sirkar lands which paid a rent last year of 3,071-15-8 have this year been given away in proprietary right at an annual rent of 3,329-32-62, and I have no doubt that all Sirkar lands now in cultivation may in the course of two or three years be dis-

posed of in the same manner. The facility of collection and the growing confidence of the landholders convince me that the settlement of 1209 might always be collected without a balance, and that no abatement whatever is necessary to secure it from failure. But if we aim not merely at the obtaining a certain sum as revenue, but also at giving a new spirit to agriculture, and of raising the country to a pitch of prosperity beyond what it has ever seen in former times, the present assessment must be lowered. Were I certain that in the course of a few years the country would so far recover from the shocks it sustained under the late government as that half the net produce or landlord's rent would be equivalent to the public revenue, I would propose no reduction, because from observing the condition of those landlords whom I positively know to be in possession of half the net produce, and from many conversations with them, I am satisfied that it is fully adequate to every end not only of present realization but of future improvement, and that a country moderately improved, the basis of whose assessment should be one-half of the net produce, would, if protected from all other demands, soon pay with one-third what it had before paid with one-half. But as both the most intelligible among the natives and my own cutcherry servants, who have had long experience, reckon the present assessment to be higher than half the net income, I am induced to state the following proportional reductions as those which will bring it to that rate:—

	Reduction per Cent. in Column 88.	Reduction in Star Pagodas.
Mangalore	14	1,231
Vittel	12	1,956
Bekul	15	1,656
Kurru	20	1,440
Pootoor	14	1,237
Buntwal	16	2,177
Karkul	22	1,755
Mulky	21	2,349
Bilsawer	29	3,071
Barcoor	37	3,259
Cundapoor	28	3,743
Honawer	28	3,968
Ankola	35	2,348
		30,190

Soopah.....	40	1,794
Soonda.....	25	1,400
Bunnawassi	23	1,410
Bilghi	40	1,370
		5,974

Grand Total ... 36,164

Though this reduction brings the proposed settlement about $7\frac{1}{4}$ per cent. lower than 1209, $30\frac{1}{4}\%$ lower than Tippoo Sultan's assessment in column 71, and $25\frac{1}{8}\%$ per cent. lower than his collections in Canara in 1788-89, yet it is to be considered that his settlement was only a nominal one, of which a very great proportion never could be realized, that the greatest revenue ever raised in Canara was S. Pagodas 473,550-3-12 in 1788-89, that of this sum S. Pagodas 25,938-6-72 arose from the sale of grain to foreign merchants, the distribution of it to the troops at an advanced price, and other sources distinct from revenue as detailed in No. 2, and that his actual collection of land rent was, therefore, only 16 per cent. above the settlement proposed for Canara; no country that ever has been under his government can thrive without an abatement at least equal to this, for Canara requires it less than any of them.

9. In estimating the rates of reduction I have thought that many other points were entitled to as much attention as the Rekah or Shist, because I suppose the Rekah itself to have been, like all other assessments, extremely unequal, and that this irregularity has been increased in particular districts by the falsification of accounts forming a standard to which it may possibly at some future period be raised again, and as being regarded by the inhabitants as the only proper foundation of assessment. But after the many changes that have been brought by time, it can no longer be implicitly followed as a guide; it is safer to be directed by the present condition of the inhabitants and of the revenue, with a retrospect to what it has been for the last twenty years. No guide is so sure as collection. By observing how the landholders feel under it many discoveries are made which never would have been suggested by accounts, and which, though they cannot be easily explained by figures, the

manager on the spot perceives have wasted the resources of agriculture, and must have a principal place in his calculation of a permanent revenue.

10. I have likewise considered the advantage which must result to particular districts from lowering the customs. The benefit to the landlords from the reduction of the inland duties will be almost as certain and immediate as if it were made on the land rent, because it is the custom to regulate the inland prices by those on the coast. The only difference between them consists in the amount of the duties, the expense of transportation, and a fixed percentage to inland dealers. The expense of transportation and the percentage will remain as before, but the whole amount of the duties will be immediately added to the price paid to the owner. These duties are from 1 to 15 per cent. on the prime cost in proportion to the distance from the sea. Their abolition will operate in the very way that could be wished, by affording the greatest relief to the districts nearest the ghauts where it is most wanted. I have taken column 88, which contains the whole of the extra assessments on the Shist, as the measure for estimating the reduction after making allowances for other circumstances. The condition of the landlords in Mangalore and Vittel is nearly the same, but I have made a smaller allowance for Vittel on account of the superior advantage to be derived from its commutation of rent in kind for money as shown in No. 3. Bekul suffered more than any other district by the ravages of the Coorugs in the late war, but as a large allowance was made for this at the time of settlement, the further reduction now proposed will be found sufficient. Kurrup is the most desolate district in Canara, which has been occasioned almost entirely by the irruptions of the Coorugs; but as this evil is now removed, as it has gained greatly by the commutation of rent, and as it will gain more than any other districts by the abolition of the inland customs on grain, I have made a smaller reduction than I otherwise would have done. Next to Kurrup, Pootoor and Buntwal gain most by the abolition of the inland customs on grain. They have likewise gained considerably by the commutation, and are both very thriving districts, except that part of Buntwal which lies in the neighbourhood of Jumalabad.

Karcull has suffered by lying in the tract of armies invading Canara, and Mulki from over-assessment in an equal degree. An abatement was made for the over-assessment at the time of settlement, and the present reduction is calculated upon the advantage which Mulki has obtained from the commutation, and which Karcull will obtain by the abolition of the inland duties upon grain. Barcoor, Bilsawer, and Cundapoor have lost by the commutation for which allowance was made in the settlement.

They are all in a flourishing condition, particularly Bilsawer, which, however, from its nearness every where to the sea will derive less advantage than the other two, which extend to the ghauts, from the inland duties. Honawer and Ankola have long been declining. They contain more waste land and fewer proprietors than any of the other districts, and, therefore, require a greater remission. Above the ghauts I have made the greatest reduction on Soopah because it has suffered more than any of the other districts. Bunawassee is in the best condition. That of Soonda and Bilghi is nearly the same; but as Bilghi has gained nothing by the commutation, I have allowed it a greater reduction. Though these districts cannot, like those below the ghauts, derive any benefit from lowering the export duties on grain, yet the very great addition which a free intercourse has already made to the prices of betel-nut and pepper will be a full equivalent; but as the frontier villages which produce none of these commodities will reap none of the advantages, a proportionally greater abatement must be granted to them in apportioning the reduction.

11. These, as far as I can judge, are the reductions which it would be expedient to grant previous to a permanent settlement. More experience and a closer investigation may discover mistakes, but none I imagine of any great consequence; if any additional remission can be required anywhere it will probably be in Mulki and Bekul. As Mulki has all the advantages of vicinity to the sea and water carriage which Mangalore possesses, the large amount of its unoccupied lands in No. 2 (column 16) testifies that the complaint of its having been over-assessed by Hyder is not without foundation. The same complaint has always been made, though not with so much reason, by Bekul, that part of it which formerly composed the

Rajahship of Coomlah. The irruptions of the Coorugs, but especially in the late war, have been the true cause of the decline of its agriculture, which will recover gradually. The reductions, however, already granted on this account and that now proposed are so ample that no more ought to be allowed, unless for a limited period with the view of facilitating this recovery.

12. A part of the rent of waste lands upon occupied estate, in No. 2 (column 15), ought in the course of a few years to be added to the assessment. They consist both of Sirkar and private lands. In the case of Sirkar lands, where the cultivator of part of the estate does not choose to become proprietor, they cannot be with justice assessed until they are cultivated, and even then, as they have in general been deserted on account of over-assessment, very little more than the Shist will be obtained from them. In the case of private estates so much indulgence is not necessary. I have directed the Shist to be levied from a portion of them this year, and in the two ensuing years the whole of them ought to be raised to the Beddenore assessment. The rents derivable from those two kinds of waste, together with a small addition from column 14, where the loss by inundation may have been overcharged, will probably form a total of 12 or 13,000 pagodas, which being added to the Jumma will make the present assessment only about 25,000 pagodas below the settlement of 1209.

13. The only reductions I have made for the present year are by lowering the land rent $2\frac{1}{2}$ per cent., and the export of customs on rice to 2 bahaudry pagodas per corge, and abolishing the inland duties on grain and cattle, sheep, &c., and these are all that are required to serve the end of affording some immediate relief. The remaining reductions of customs may be deferred till the Madras Custom Regulations are introduced, and of land till the permanent system is established. Had no alteration been made in the customs, they would probably have been about 10,000 pagodas higher than last year, exclusive of 6 or 7,000 of an increase which will accrue from the Government of Mysore relinquishing their claim of Haulet on the produce of Bilghi. There will be an increase of about 3,000 pagodas to the land rent from the cultivation of waste, which will diminish in part the reduction of $2\frac{1}{2}$ per cent. My chief reason

for remitting the $2\frac{1}{2}$ per cent. was to convince the landlords that demand is limited, and thereby to encourage them to exert their whole means in improving their estates to the utmost without any fear of a new assessment. Any further reduction of the export duties upon rice is perhaps unnecessary. It is the only channel through which a compensation can be received for the loss of the land rent, and through which revenue may rise in some degree as the country flourishes, for there is no solid ground to suppose that consumption of luxuries, or even of conveniences, will ever yield much revenue in India.

14. Both the reduction of customs and of land rent will eventually benefit the landlord, but they will act in different ways; a reduction of land rent will operate both more directly and more equally in giving vigour to agriculture, and of relieving the poorer class of landlords, than any reduction of customs can do, because they receive the benefit of it immediately without waiting for the sale of grain. In this case, too, the benefit is extended exactly in the same proportion to the rich and the poor. But the reduction of the customs is more in favour of the rich than of the poor, because the rich proprietor can always raise a greater quantity of produce on the same extent of land than the poorer can do.

15. It is not likely that the reduction of the customs will materially lower the price of rice, because the demand appears to be greater than the produce, and as long as this is the case there does not seem to be any necessity for the price falling. The Arab merchants, who are the principal exporters, will consider the price they can get in their own country, and while it keeps up there to its former level they can afford to pay here the same price as formerly. If they seek to lower it, the dealers will on their side exert themselves to keep it up. They are not in so great hurry to sell as the exporters are to buy. The exporters can get a cargo nowhere else, they incur a heavy expense every day that the sailing of their vessels is delayed, and it is therefore more likely that they will be obliged to pay the old price than that the dealers will be forced to lower it. If, however, there should be a small reduction, suppose equal to one-fourth of the remission of the customs, then the same quantity of surplus that now exists will be equal to its pre-

sent value, together with three-fourths of the amount of the remission. This addition to the surplus will probably for the first year go principally to the dealers, but they will get less of it every succeeding year, and it will at last go entirely to the landlord's rents.

16. In the statement which accompanied my letter of the 31st May a mistake seems to have been made by the transcriber. The true amount of the Shist in column is Pagodas 10,006-2-66 and not 1,006, which makes a proportional decrease of the sum entered in column A of the Board's Comparative Statement; from that sum ought also to be deducted the amount of column 88 (S. Pagodas 16,580) in my statement, which I never meant should be remitted, because it is composed not of extra assessments but of new heads of revenue, especially Shanbagues Russoom, which, though not included in the revenue, were always paid by the landlords, who are subjected to no real additional assessment, by now giving as rent what they formerly gave as Russoom. I omitted at the time to explain to what heads the Enaums were carried when resumed, as they formed a part of the ancient original land rent; they were added to it again when resumed by Hyder. They appear in column 30 as a new head of revenue, and with the Shist of the cultivation from waste lands in column 29 are added to the Beddenore Shist, S. Pagodas 2,46,623-14-12 in column 8, and compose his Shist S. Pagodas 3,27,159-7-62, in column 44 after deducting that part of S. Pagodas 8,282-3-48, which was Shist. The other part goes to diminish the extra assessment. In the same manner the Enaums resumed by Tippoo are first exhibited as a new head of revenue in column 56, and afterwards entered under their proper head of revenue in column 72, making his total Shist S. Pagodas 359,752-32-35. They are also, as far as they are cultivated, included in the Shist of the settlement of 1209, amounting to S. Pagodas 284,604-28-45 in column 83. The cultivation of the country is now greatly short of what it was under the Beddenore Government, yet it appears to be greater because the Shist is increased by the addition of all the resumed Enaums which are in cultivation. No increase of revenue, therefore, remains to be drawn from Enaums unless by recovering them from waste.

17. After having given my sentiments as to the amount of

assessment which ought to form the basis of the permanent settlement, it now only remains to offer a few observations on the mode which it would be most eligible to follow in dividing the country into estates, so as both to promote improvement and ensure the collection of the revenue. In countries where private property in land is unknown because the whole is the property of Government, and where the general poverty of the cultivators disables them from making any improvements, the dividing of the land into estates of about five or six thousand pagodas as public rent, and giving them away, or disposing of them for a price to men of property where such can be found, may possibly have some advantages; but in Canara, where almost all land is private property derived from gift or purchase or descent from an antiquity too remote to be traced, where there are more title-deeds, and where the validity of those deeds have probably stood more trials than all the estates in England, great proprietors cannot be established without annihilating all the rights of the present landlords; nor do I believe that by any arrangements for placing a number of small estates under the collection of one head landlord any facility in the collection, any security could be obtained that may not be obtained from letting the estates remain as they now stand.

18. It may be objected that the smallness of estates, involving as a consequence want of property, incapacitates the owners from bestowing upon them the due degree of culture, and subjects the public revenue to public failures. But I am convinced that both these objections are groundless. If we wish to introduce a system that shall be permanent, we must consider not only what the state of property now is, but what it is likely to be hereafter. The benefit expected to result from great estates are no doubt the saving of detail in accounts, the improvements of the country, and the security of revenue from the lands being in possession of a few wealthy owners instead of a great number of miserable cultivators. Supposing that the system of great estates does really produce all these advantages, they can only be temporary; for where there are no entails nor artificial restraints on the transfer of land, where there are no exclusive rights of primogeniture, where the progress of population is urged on by early marriage, and where it is com-

mon to supply by adoption the want of children, every great estate must in a short time be divided into a number of small ones. A widely extended division of property is the point to which things are of themselves hastening, and to which they must finally arrive, unless obstructed by violent regulations. Superior industry, several successions concentrating in one person, or other causes, may keep up a few large estates, but such instances will be rare, and will bear no comparison to those of the small ones which will be continually formed by the operation of unrestrained transfer, and of division among all the sons of every succeeding generation. Small estates may, therefore, be considered as the arrangement of nature. To think of dividing Canara into great estates would only be attempting to carry it backwards a century or two, and forcing it from that state to which it must again inevitably return. The effect of the Bengal system on the provinces of the Coromandel Coast and probably in Bengal itself will be no more than, after a long course of time, to make the condition of the great body of the inhabitants that which those of Canara now is.

19. With respect to the expediency of having great substantial landholders who may be responsible to Government for the revenue, there seems to be no reason to conjecture that it might not be collected with equal ease and regularity from small proprietors. A tyrannical government has drained the resources of this country and left the inhabitants less able than they formerly were to cultivate their lands; but the same evil would have taken place, and in a much greater degree, had the lands been divided among great owners of estates of from five to ten thousand pagodas each, because it would have been much easier to have impoverished the country by extorting an exorbitant assessment from a few who possessed all its wealth than it would have been had it been divided among a number of small proprietors. Though there can be no very rich owners where estates are small, yet the aggregate produce of the land may be, and probably always is, greater than when the whole belongs to a few principal landholders, and Government have, therefore, a greater fund for the security of the revenue. It may be said that there must be a certain limit beyond which estates cannot be subdivided without leaving so little surplus as rent as to be

insufficient for the subsistence of the landlord, and that he would then be forced to withhold a part of the public revenue in order to make up the difference. Should such a case ever happen, the remedy might always be found in selling the estates. The very existence of the case, however, supposes a fulness of population not likely to be soon experienced, and which, if it were, it would compensate in a thousand ways for such accidents. The division of lands in Canara, however it may have affected individuals, does not seem ever to have injured the public revenue. Though it has, no doubt, sometimes reduced the descendants of independent landlords to the rank of tenants and even of labourers, it has most likely, by employing more labour, increased the gross produce of the soil. It has not disabled the owners from providing for every expense which the best cultivation requires. It has diminished their property, but it has also in the same proportion diminished the land they are to cultivate with that property, and by confining their personal management to a narrower space it has rendered it more efficacious. The wealth accumulated in the hands of great proprietors may be supposed to enable them to undertake extensive improvements, and to carry on agriculture with a spirit beyond the power of petty landholders; but even allowing, what may well be doubted, that the wealth of a great landholder is greater than the aggregate wealth of a number of small proprietors whose estates together are equal in extent to his, it is not likely to be so productive, for it never can be managed either with so much skill or economy. Whatever superiority he may have over them in fortune is more than counterbalanced by the deep interest which every one of them feels in looking after his little spot, and by the unremitting attention which both his attachment to it and his necessity impel him to exert in order to extract from it its greatest possible produce.

20. The expenses of Indian must not be measured by those of European husbandry. Exclusive of tanks there is hardly any expense which may not be defrayed by the smallest as well as the greatest proprietor, and even tanks themselves are unnecessary in Canara. The small estates are in general better cultivated than the great ones, and their owners are as regular as the great owners in discharging their kists. Among the numerous instances which

have come before me of their having been violently dispossessed of their lands, or of their having fled and left them waste, on account of the balances under the late government, there is not one in which those balances can fairly be attributed to the land rent, nor in which they have not arisen from fines, anticipations, and other acts of oppression. In whatever way I view the question of great and small proprietors I am perfectly satisfied that the preference ought to be given to small ones, and that Government ought to make its settlement immediately with them. Under such a system the gross produce of the country will be greater, and the collection of the revenue will be as regular as under that of great landholders. Men who have been accustomed to see the frequent failures among the lower classes of farmers in other parts of India will not admit that a mass of small proprietors can be punctual; experience, however, in this province has demonstrated that the regularity of payment is not affected by the smallness of the estate.

21. Though my own opinion is decidedly in favour of small proprietors, yet as Government have determined to introduce everywhere the system of the Bengal Permanent Settlement it becomes my duty to point out in what manner it may be accomplished in Canara. It is evident that, as the lands of Canara have for ages been private property, we are not at liberty to make the same disposition of the same as might be done where they belonged to Government. If it is argued that no such difficulty has occurred in Bengal, it may be answered that the landed property of Bengal is most likely of a very different nature from that of Canara, which is both more ancient and more perfect than that of England, because it is more widely diffused and less clogged with conditions. If in Bengal the Sirkar grants of Enaums are for land and not in money, and if the lands are held by a few great instead of a multitude of small proprietors, it may with certainty be pronounced that its landed property is of modern date, and that it is an usurpation of revenue servants and head inhabitants together. The very circumstance of the existence of such a property having been doubted, is a strong argument against its being of long standing. No man who has ever been in Canara can

entertain any doubt with regard to its land being private property. As the property must, therefore, remain as it now is, all that can be done is to divide the country into a certain number of great estates formed by the union of several small ones under one head. The most convenient arrangement would be that of moganies or grains, and the size of estates ought to be from 100 to 500 pagodas Jumma. To break in upon ancient boundaries and landmarks for the sake of ideal advantages to be derived from the squaring estates would occasion much trouble to the Collector and no small discontent among the inhabitants, because these boundaries serve not only to divide lands, but also particular tribes or families, who form distinct communities in their respective villages. Where moganies are above five thousand pagodas Jumma they ought to be divided into two or more estates, and where they are small two or three ought to be formed into one estate. The average ought to be about one thousand pagodas Jumma. It could answer no good purpose, and might produce mischief, to make any estates above a thousand pagodas, because the proprietors might in time become a kind of petty Polligars. All past events in this country show that great landed property has always had a tendency to excite a turbulent spirit in the possessor, which has been favoured by the inaccessible nature of the hills and woods among which he resides. An estate of ten thousand pagodas in most parts of Canara and in every part of Soonda would place under the landlord a large district furnished with retreats so strong that, were he to become refractory, it would be difficult to reduce him to obedience. Such precautions may be said to be unnecessary, because gratitude for the benefits he has received from the British Government and the impossibility of bettering his condition will preserve him in his allegiance; but the love of distinction and independence is a much stronger and more universal passion than gratitude, and though it might be supposed that the hopelessness of success and, of course, his own interest would deter him from any opposition to authority, yet it is well known that men on such occasions do not always maturely weigh distant consequences, and it would, therefore, be the more prudent plan not to hazard an arrangement whose stability is to rest on gratitude.

22. After dividing the country into great estates, each of these estates ought to be made over to the Potal or principal proprietor of the small estates, of which they are principally composed, in perpetuity. As he has no property in any of the lands composing the great estate except those which were before his own, he can only be constituted a kind of lord of the manor. But as he must be responsible for all failures, he ought to be allowed the following advantages, in order to enable him to perform his engagements:—

1st.—He ought to have an allowance of $2\frac{1}{2}$ per cent. on the Jumma, to be included in the reduction which I have already proposed, leaving the remaining per cent. to go as an abatement to the mass of inferior proprietors and farmers.

2nd.—He ought to be vested with a proprietary right of all waste lands to which there are no owners, on condition of his paying the Beddenore assessment the second year after they are brought into cultivation.

3rd.—All inferior estates which on failure of heirs have heretofore been accustomed to revert to the Sirkar must now revert to him, and become in every respect as much his exclusive property as his own original estate.

Though the establishment of these regulations will, I am convinced, answer the end of ensuring the easy realization of a permanent revenue, yet it is obvious that the influence of the $2\frac{1}{2}$ per cent. in facilitating this operation must ever diminish, because if it follows the loss of other property, though it now belongs to one man, it must at his death be divided with his estate among his children. We shall then have several persons instead of one to be responsible for the revenue, and, as every succeeding generation will increase the number, we shall at last have almost as much detail with the superior landlords as if we had made a direct settlement with the inferior proprietors. If, with the view of averting this evil, as it is supposed to be, we confine the $2\frac{1}{2}$ per cent. to the eldest son, or some single heir, and make him solely responsible, we lessen the security of revenue, because, as we cannot prevent the division of the lands among all the heirs, we have now only the security of a part instead of that of the whole of them, together with the $2\frac{1}{2}$

per cent. for its realization. If we restrict the division of lands to the original estate, and determine that all subsequent acquisitions, whether from the revision of inferior estates or the cultivation of Sirkar waste lands, shall go with the $2\frac{1}{2}$ per cent., we introduce the law of entail, and even this can only be effected at some remote period in the many estates in which there is no waste. All systems of Indian revenue must, I imagine, end in making a direct settlement with every independent landholder, without the intervention of any superior lord, and in making every one of them answerable for his own rent, and the whole of the estates composing a village or district answerable for the failure of any particular estate therein by a second assessment.

23. Supposing, however, that it may be expedient for the present to adopt the system of great estates, the regulations I have recommended will apply to every part of Canara and to the greater part of Ankola, Soonda, and Bilghi; but in many villages in Bilghi and Ankola, and throughout the whole of the villages in Soonda running along the Mahratta frontier, the land belongs to the Sirkar and may, therefore, be divided into estates, and given away at the pleasure of Government. These villages are in general in such a desolate state that a permanent settlement of them would now be made under very great disadvantages. It would, for many reasons, be best to defer the settlement of them and also of Canara for at least five years. The Collector can hardly in a shorter period gain the requisite knowledge of the country for carrying into execution a measure of so much importance. Time should also be allowed to let the inhabitants become familiarized to their new masters, and shake off all distrust and apprehension of change, and to enable them to comprehend the scope of the system intended to be introduced, and it should also be allowed in order to let the country recover the long series of oppressions under which it has suffered. The remissions already granted have removed every impediment in the way of this desirable end, and in a few years they will work a wonderful improvement in the condition of the inhabitants. Judging from the confidence they have already assumed in our moderation and good faith I have little doubt that, within that period, the value of land will rise so much that there will scarcely

be a single estate which will not find a purchaser, should it be necessary to sell it to pay a balance.

24. In disposing of the great estates of the final settlement no price ought to be demanded of them, because as they were all before private property, upon which the superior landlord had no claim; there is no new advantage attached to his tenure except the $2\frac{1}{2}$ per cent., nor any in immediate expectation which can make it worth any valuable consideration. We have no ground to imagine that there will be any such competition for them as to raise their price. Soucars and other men of property are too cautious to lay out their money on land on the strength of the duration of a new system, and on the faith of a government to which they have but lately become subject. In provinces which have been near half a century under the Company's government they may consider the property which they vest in land as secure from danger; but here they will not readily believe that it can be safe, for nothing but the experience of many years will persuade them that another war may not transfer them to the dominion of another power. As we must, therefore, expect no candidates for estates except among the landholders themselves, and as from the minute division of land very few of them can be supposed to be rich, no considerable sum can be expected from them for great estates. But though they have not the means of making great advances as purchase money, the realization of the revenue will not be less secure. It is the wide diffusion of landed property, by which almost every field has a different owner, who is anxious to increase its produce and who pays his rents with a regularity unknown among tenants-at-will, that constitutes this security, which will be every day strengthened by the effect of the abatements which have already been made. These will operate both in augmenting the gross produce of the land now in cultivation and in enabling the owner to obtain a better price for it. They will encourage him to enlarge his cocoanut plantations, which, in a climate so favourable, would have been ten times more numerous than they are, had not the dread of additional assessments restrained their cultivation; and they will furnish him with the means of cultivating completely the higher and more unproductive lands of his estate, which in many greater estates have been waste

almost ever since the Mysore conquest. Canara will probably never be a manufacturing country, because it produces none of the raw materials necessary to render it such, and because the heavy rains which last so great a part of the year are an insurmountable obstacle to all operations which require to be carried on under a clear sky and the open air; but the same rains which deny it manufactures give it a succession of never-failing crops of rice, which place its revenue and its future prosperity on the firmest foundation, for there can be no danger that the existing demand for its surplus produce will ever diminish. The province of Malabar, Goa, Bombay, and Arabia can be nowhere else so well supplied, and there is every reason to conclude that their consumption by the abolition of all regulations in favour of particular countries and the reduction of the duties will be increased.

25. Besides the land and customs, sandal-wood is another source from which an occasional revenue may be drawn. It was my intention to have given a particular account of what might be expected from it, but, as I have not had time either to procure sufficient materials or information, I must relinquish the design. Some districts have no sandal, others have not yet sent in their statements; the accompanying No. 4 contains such as I have hitherto received. The tree ought not to be cut under thirty,* in some places not under forty, years of age. The average price is now about 20 bahaudry pagodas the candy of 560 lbs.

* Such as are growing in the Northern Division, including Soonda.

I am,

Gentlemen,

Your obedient Servant,

(Signed) THOMAS MUNRO,
Collector.

December 1800.

Anagoondy, 9th December 1800.

TO THE COLLECTORS OF CANARA.

GENTLEMEN,—Having been directed by the Board to communicate to you whatever regulations I had in view for the preservation and improvement of the resources of Canara, I must refer you to my two reports, which contain almost everything I have to say on the subject.

2. Whether you wish to carry into execution my ideas, or to form better plans founded on the result of longer experience and close investigation, it is essential that your cutcherry should be so constituted as that it should facilitate, and not impede, the accomplishment of your object. For this purpose a cutcherry ought never to be placed under the direction of any one man, as is too often the case, both in the possessions of the Company and of the native governments. When it is under the power of one man, whether he be denominated Peishcar or Sheristedar or Moonshee, is of little consequence; the habits of the people, with very little exertion on his part, enable him to acquire such an ascendancy that he may do whatever he please, and keep the Collector in the most profound ignorance of what is going forward. To obviate this evil the Collector must be his own Peishcar; he must be himself the only head-man. That he may be so, his cutcherry should be composed of two equal branches, the one Hindivi and the other Canari, or whatever is the general language of the country. As they are responsible for the treasure, the cash-keepers should be appointed by them; but the Moonshees should be of your own selection, and entirely unconnected with the Sheristedars, because they are intended as a check upon them. To answer this end they should be men of some ability, and should be made to understand that their own advancement would depend upon the degree of zeal they should evince in giving you useful information. When there are two distinct cutcherries and Moonshees unconnected with them, so many different interests are created that a combination becomes impossible, and instead of it a rivalry excited among them, which is productive of the best consequences, by stimulating them to a faithful discharge of their duty. Had I

remained in Canara I would have dismissed a number of the district servants for peculation. The Amildar of Ankola is accused of being concerned in the customs, and I suspect that he has, either from indolence or collusion, overrated the loss of the tobacco farmer of Sedashigur. The Amildar of Soonda appears to have made away with two sums, the one of 35 and the other of 90 pagodas, and to have replaced one of them; but should he have replaced both, the proof of his having once used either of them ought to disqualify him from holding his situation.

3. In settling the land rent for the current year much caution should be observed in imposing any new assessment on any land that pays the Beddenore rent and half of Hyder's addition, and more should be laid on any land that pays the Beddenore and three-fourths of Hyder's assessment. No land that may be raised the current year to the Beddenore and half of Hyder's addition should ever be raised higher, because though many causes have contributed to sink the rent of land below the Mysore Government assessment, none have had so great a share as the quality of the land itself having been such as to have rendered it incapable of continuing to pay the high rates which had been forced from it during a few years, and because that the raising of rents from year to year discourages improvement and weakens the confidence of the owners in the security of private property in land.

4. Where land, either through fraud or favour, has of late years been reduced below the Beddenore assessment, it ought to be raised to that assessment, together with half of Hyder's addition in the course of the present and following year, after which no further increase should be demanded. There may be instances, but I imagine they are very rare, where the land is so barren as to be incapable of bearing half of Hyder's addition, in which case we must be satisfied with one-third or perhaps one-fourth of it.

5. The rent of land, however productive it may be, ought never on any account to be raised higher than it has been at some former period. Lands, therefore, which may have escaped partly or even wholly the Mysore additions ought not now to be burdened with them. The inequality thus occasioned is of no importance, for the rent of land never can be so nicely adjusted so as to corre-

spond always with a certain proportion of the produce. It cannot perceptibly affect the revenue, for not one estate (wurg) in a hundred has been exempted, and it should be considered, too, that many of the present holders in purchasing them from the former proprietors have given a high price in proportion as the rent was low.

6. I have hitherto been speaking of such land as is private property, but in every district a portion of the land in cultivation has become the property of the Sirkar by having reverted to it from expulsion of ancient owners, failure of issue, and other causes. In the form for the Jumma bundy of the current year there is a column for this land. In those districts which I had settled before leaving Canara it was to private land in the proportion of from one-tenth to one-fifth, and it is always held at a lower rent. It is sometimes cultivated by different people in different years, but most commonly always by the same person, and it is often, I believe, called public when in fact it is private property, for the purpose of obtaining it at a reduced rent. All cultivated lands coming under the denomination of Sirkar ought to be given away to individuals in proprietary right, according to the form which has this year been observed with respect to the lands thus transferred in Cundapoor. Whenever the tax is equal to the Beddenore and half of the Mysore assessment, the land should be made over to the pre-occupier without any additional taxation. When it is below it should be raised to that standard, and if the holder does not agree to this increase it should be given to the highest bidder. The conversion of Sirkar into private land should not be hurried. It must be left to be regulated by the circumstances of the inhabitants. Every occupier of Sirkar land who has the means of cultivating it, and who finds it profitable, will soon apply for a sunnud or order to secure the proprietary right to himself. Another reason for not pressing forward the transfer of Sirkar land is, that the great reduction of the customs and the security which the Company's government affords, will speedily raise the value of land and bring forward more candidates and higher offers every succeeding year.

7. In the cutcherry you will find a cowl containing regulations for renting out every description of waste land, and every dis-

trict has one with such variations from the general form as seemed best adapted to its particular state. In disposing of Sirkar lands, whether waste or cultivated, no part of the wurg or estate should be given away unless the whole is taken, because if the cultivator is permitted to take only a part, he will select the best land, and nobody will take the rest, and it is probable that he will also on some occasions select it in such a manner as that the rejected portion shall be surrounded by his estate, so that he may cultivate it rent free without much danger of discovery.

8. I left instructions with the catcherry to make a general reduction in the land rent of 4 fanams per bahaudry pagoda, or 2½ per cent., after finishing the settlement of the current year; but this indulgence, unless in some very particular cases, should not be extended to lands which are not assessed equal to the Beddenore rent and half of Hyder's addition.

9. As so great a part of land in Canara is private property held at a fixed rent, your settlements in future will require little time or labour, because nothing is to be done except to add to the Jumma of the preceding year the extra rent of a few estates which may have been held at an under rate, and the rent of such waste lands as may have been brought into cultivation. In Ankola and Soonda, however, more time will be required, because in those districts private property in land not being so general as in Canara, the cultivators sometimes quit one village for another, and as they are exposed to an arbitrary increase they frequently claim a reduction of rent when they have suffered losses. The assessment of last year was so moderate that there can hardly any where exist the smallest pretence for demanding an abatement. Buddengoor and some other villages which have suffered from the ravages of Dhondigee's adherents ought to be kept at a low rent for two years.

10. Every encouragement should be given to betel and pepper gardens. This has already been done by relinquishing the Sirkar monopoly and interference of every kind and by leaving the sale perfectly free, so that it is probable the owners are now in the enjoyment of greater advantages than they ever were at any former period. Nothing more is wanted but to persevere in the same line, and to allow them, without the apprehension of new

demands, to carry their culture to the utmost. The land rent of their gardens, where it is below the Beddenore or Rajah of Soonda's assessment, ought not to be raised beyond the standard, for as the haulet duties of a well-cultivated garden are six or eight times greater than its land rent, the augmentation of its produce ought to be considered as the only object deserving serious attention.

11. The most material points of information to be drawn from the survey of Barcoor, are the extent of estates, their rent and produce per acre, the quantities of Sirkar and private waste land, the extent and produce, distinguishing the cultivated and waste, of Enaum lands, classed under their various heads of Deostann, Gram Duvaita, Bhutnurtu, Mutt, Service, &c. The produce of land is to be ascertained in the usual way by the Hoolisnowis, by inspection and inquiry, and to correct his estimate he ought sometimes to have a field of ripe grain cut down, beaten out, and measured in his presence, and by comparing the result with his own previous reckoning, enable himself to form a true judgment of the produce by the eye or what is called Nuzzur Andazi. To prevent fraud or negligence in the survey a second measurement of particular estates should sometimes be made by a different set of surveyors, and if any error exceeding ten (10) per cent. is detected, the original surveyors should be punished and discharged. A wurg or estate is often composed of unconnected parts situated in different villages, and sometimes even in different districts, without having any specific rent affixed to the different parts, but only one general rent for the whole. The survey must show the number, extent, &c., of estates thus divided, and must value the different portions separately, because if ever the country is divided into estates of whole villages it will be necessary to know for what sum the villages ought to be assessed on account of the broken portions of estates which they may contain. The valuation of those portions ought to be made by the Hoolisnowis in conjunction with the owner and the landholders of the villages in which they are respectively situated. The landholders must be cautioned that, in the event of any failure of payment by the broken estate and of there being no purchaser, their own lands will be assessed for the deficiency. Their own security will deter them from conniving at a false valuation.

On all estates where there are tenants (Guenis), whether tenants-at-will (Challi Guenis) or tenants by purchase for ever (Mool Guenis), the estimate of the produce of the whole estate will be considerably assisted by comparing it with the tenant's portion. We are certain that in no case the tenant pays the landholders more than half the produce. We know that the landlord keeps the best lands in his own hands, and that, therefore, acre for acre their lowest produce cannot be less than that of the tenant's share. With these facts to help his judgment a skillful inspector will find no great difficulty in calculating, from the different degrees of improvement in the portions of the tenant and proprietor, the respective produce of each.

12. I gave to the cutcherry before leaving Canara a statement of what I thought ought to be the utmost limit of the amount of Enaums. It may be found necessary hereafter to diminish in some instances one description and add to another, but the total ought not to be increased. In Honawer and a few other districts I have reason to believe that there is more of what is called Melwassi than has yet been brought to account. Wherever this occurs a proportional reduction should not be made till you are sure that the total of concealed Enaums have been brought forward, because if you begin early it will impede the discovery. Though the amount of Enaums in the Moyen Zabital is greater this year than last, the disbursements on account of all descriptions have, except service, been directed to be made by the standard of last year, until the actual total of the Melwassi is ascertained.

(Signed) THOMAS MUNRO,
Collector.

MEMORANDUM.

Some parts of the foregoing letter are omitted, relating chiefly to the Southern Division; the original is with Mr. Ravenshaw.

(Signed) A. READ,
Collector.

Barcoor, 1st November 1801.

TO THE PRESIDENT and

. MEMBERS OF THE BOARD OF REVENUE.

GENTLEMEN,—I have now the honour to reply to the various From Mr. A. Read,—Additional Report on the and important points of Settlement of his District for Fusly 1222. information required in your proceedings upon my settlement from Fusly 1222, under date the 20th June last.

2. The latest propositions of Major Munro for regulating

Assessment on land producing grain. 1st, the Collector will recapitulate the substance of Major Munro's propositions for regulating the assessment on these descriptions of lands.

the assessments both on rice and garden lands are contained in his letter, dated 9th December 1800, to Mr. Ravenshaw and myself. I know not whether the Board possess a copy of this letter, but, agreeable to its directions, I shall recapitulate

the rates of assessment and propositions contained therein.

[Here quote paragraphs 3 to 9 of preceding letter.]

3. Though I cannot discover upon the records of this office any letter from the Board in reply or alluding to the foregoing letter from Major Munro, yet "the scale which was finally adopted and the expectations then entertained from the supposed moderation of the rates of assessment" are evidently contained in the Board's address to Government dated 25th July, and approved of by its reply to the Board dated 15th August 1804, the result of which is as follows:—"That from the inquiries made by Mr. Ravenshaw and myself and the explanations afforded by Major Munro's letter of the 9th November 1800, the existing settlement (Fusly 1210) of Canara was determined to be the highest on the people of any to be found under the Company's government, and that, so far from any further deduction being requisite in the land rent, the repossession of unoccupied estates promised annually to increase in the proportion that the confidence of the inhabitants in the stability of our government shall be established."

4. Statement A. exhibits the proportions of my settlement for

2nd, the Collector will then state to what extent of lands these rates have been applied, and to what extent they remain to be applied—in other words, what amount of revenue is now rated below the standard.

Fusly 1222 rated at and above the standards of Major Munro, which ascended from the simple Shist or ancient Nuggur assessment to three-fourths of Hyder's additional assessments; but it will be observed by the Board that by far the largest

proportion of cultivators are rated above the last assessment, and that no lands are rated at the simple Shist only.

5. That "the established rates" have been increased, is, I regret to say, too true. It has not, however,

And whether the established rates have in any case been increased. been occasioned, I may venture to declare, both for Mr. Ravenshaw and myself, by

any desire to increase our settlements from unwarrantable grounds, but it has gradually taken place from a decline of agriculture and various causes of poverty among the ryots obliging us to make up by a small increase to low rated lands the rent of others which had failed altogether. But at the same time we have not in any single instance raised the rent of an estate "higher than it has been rated at some former period," agreeable to the rules of Major Munro; for even at the present time the proportion of those landholders who pay the full assessment of their lands are few compared with those who pay somewhat less, still the majority are unquestionably rated in their assessment higher than they would have been had the standards of Major Munro been inviolably observed. Should any apology be wanting for a deviation from his excellent and moderate rules, I trust it will be found in the annual approbation of our settlements and to the desire we naturally had in common with other Collectors of maintaining the land rent to the same annual standard. But as this mode has certainly advanced many in the scale of assessment faster than would otherwise have been the case, it may be judged advisable by the Board to put a stop to the practice as impolitic and unjust.

6. The remissions which it has been found necessary to solicit,

As also the extent of remissions that have been annually granted on those rates.

or which I have (with your subsequent approval) taken on myself to grant, though not very large, have been sufficiently fre-

quent to show the necessity entertained of relief being required. These remissions were granted indiscriminately to those appearing in need, whether highly or lowly assessed. The following is an abstract of them with reference to the document explanatory thereof:—

In Fusly	1209	S.Ps.	398	26	56	Board's letter dated 1st Jan. 1801
"	1210	"	0	0	0	
"	1211	"	0	0	0	
"	1212	"	0	0	0	
"	1213	"	2,228	28	32	My report dated 28th March 1804.
"	1214	"	0	0	0	
"	1215	"	1,316	9	24	ditto 30th April 1806.
"	1216	"	7,488	4	10	" 15th May 1807.
"	1217	"	2,194	24	60	" 5th May 1808.
"	1218	"	1,034	25	6	" 30th April 1809.
"	1219	"	4,628	4	72	" 21st April 1810.
"	1220	"	907	14	31	" 30th April 1811.
"	1221	"	0	0	0	
"	1222	"	0	0	0	
Total in 14 years.			20,195	2	51	

7. Statement B. exhibits the increase of the revenue derived in each year from the extended occupation of waste Sirkar lands, and Statement C. the quantity of land which has been during 14 years converted into private property.

It will also be desirable to know the increase of revenue derived in each year from the extended occupation of waste Sirkar land and what quantity of Sirkar land has been during 14 years converted into private estates.

8. To these points it may be observed that an increased occupation of waste lands upon estates has unquestionably taken place in a small degree throughout every district of Canara and Soonda. But this increase has principally arisen during our early possession of the country, for very little extra cultivation appears now in our annual settlements. New enclosures have also been made in some parts of the province, while in others they have decayed. In the northern part of Ankola an increased number is visible, occasioned by the con-

stant demand which the contiguity of Goa produced for some years past and to the freedom of export which the inhabitants in that quarter have enjoyed by the great reduction of troop stationed there since the beginning of 1808. In the vicinity of Coomta a considerable number of new shops and godowns with enclosures have been made, owing to the traders with Bombay and Malhratta countries having of late years formed a depôt there. In the neighbourhood of Onore several new enclosures took place during the presence of the Court, but many of them are again falling to decay. In the neighbourhood of Mangalore an increase is very observable and, now that it has become the permanent seat of the Court, it is likely to increase; but I can name no other parts of Canara upon which any particular difference is visible. Many enclosures and improvements in Soonda which were very apparent in 1801-2 are since gone to decay owing to the want of that security then enjoyed by the presence of a complete battalion at Hullihall, one company at Bunnawassi, the residence of the Collector's cutcherry, and a much larger number of police peons for the defence of the country than now obtains.

9. The conversion of public into private estates proceeds now very slowly, occasioned either by the quantity of lands required by the neighbouring ryots being already occupied, or to want of encouragement to extend their agricultural pursuits. The waste lands are, as may be supposed, chiefly to be found in the interior of Canara, and throughout most parts of Soonda and Bilghi the largeness of the trees compared with any to be found near the sea proves the superiority of this waste soil; but it is to be regretted that the unhealthiness of those tracts, and more especially want of labourers, are serious obstacles to their cultivation. Emigrating ryots from Mysore and the Mahratta countries are now no longer to be met with; on the contrary a few desertions in every talook appear at the period of settlement for some years past.

10. The land tax is well known to be full of the greatest inequalities and at present appears the highest on garden estates and lowest upon salt lands, proceeding from the reduced price which the produce of the former now bears and from the introduction of a monopoly of the latter article.

3rd, the Collector will report in what degree the standard rent fixed on the rice land is equal or in what degree unequal.

11. As the only proper survey ever made in Canara was that of the Barcoor district before it was extended to its present size, this query cannot be answered with accuracy; nevertheless, being one that has frequently occupied my attention, I subjoin the result of my inquiries upon this subject. I am of opinion that the grain lands of Lower Canara, for I shall speak of Soonda and Bilghi separately, are assessed nearly upon the following scale:—

Gross produce valuation.	
Mangalore	35 per cent.
Bekul	33 „
Buntwal	32 „
Barcoor	42 „
Cundapoor	40 „
Onore	40 „
Ankola ..	35 „
Average.... 36½ „	

Their productive powers have been pretty accurately ascertained from partial surveys and various enquiries to be nearly as follows:—From one mora of seeds the average returns in paddy and from the three sorts of lands are, from

These figures represent the returns of one crop only; most estates yield two crops and a few yield three.	Mangalore	11½ Moras.
	Bekul	11½ „
	Buntwal	8¼ „
	Barcoor	13½ „
	Candapoor	13½ „
	Onore	11 „
	Ankola	10 „
Average.... 11¼ „		

In what district it is highest, in what lowest, i. e. in what district does the Sirkar rent near the heaviest, and in which the lightest? And in what degree does the inequality exist in different parts of Canara?

From which it appears that the assessment is heaviest in Buntwal, Barcoor, Cundapoor, Onore, and Ankola, and lightest in Mangalore and Bekul. But as I am perfectly aware that all statements of this nature not drawn from an accurate survey are not to be depended upon, and as the

Board's object will, I imagine, be equally answered if it can be shown from reasoning founded on experience that the existing assessment *is too high in the aggregate*, I shall, before closing this report, endeavour to prove that it is so and that it ought to be lowered.

12. The estimated share of the tenants differs partly from the usages of the country and partly from their being either tenants-for-ever or tenants-at-will. The payment between tenants and their landlords in Canara is never for a proportion of the crop, termed Warum in the Carnatic, but is either for a specific amount in money or quantity of rice. The average payment *in rice* upon a mora of land ($1\frac{1}{4}$ English acres) is found to be 5 moras, or in money 1 bahaudry pagoda 6 fanams and 10 annas, agreeable to the following table:—

Talookas.	Sorts of Land.	In Rice.	In Money.
		Moras.	B. P. F. As.
Manglore	1st	7 $\frac{1}{2}$	2 5 0
	2nd	5 $\frac{1}{2}$	1 7 8
	3rd	2 $\frac{1}{2}$	0 7 8
Bekul	1st	5 $\frac{1}{2}$	1 7 8
	2nd	3	1 0 0
	3rd	2 $\frac{1}{2}$	0 7 8
Buntwal	1st	4 $\frac{1}{2}$	1 5 0
	2nd	3	1 0 0
	3rd	1 $\frac{1}{2}$	0 5 0
Barcoor	1st	12	4 0 0
	2nd	6	2 0 0
	3rd	3 $\frac{3}{4}$	1 2 8
Cundapoor	1st	12	4 0 0
	2nd	6	2 0 0
	3rd	3 $\frac{3}{4}$	1 2 8
Onore	1st	9	3 0 0
	2nd	4 $\frac{1}{2}$	1 5 0
	3rd	3	1 0 0
Ankola	1st	6	2 0 0
	2nd	3	1 0 0
	3rd	1 $\frac{1}{2}$	0 5 0
Average		5	1 6 10

Now if the returns in paragraph 11 are tolerably correct, the tenant's account will stand thus:—

Average produce from 1 mora of land, $11\frac{1}{4}$	
of paddy, or half that quantity in rice.	Moras of Rice 5 $\frac{1}{2}$
Deduct landlord's rent	2 $\frac{1}{2}$
Balance remaining with the tenants	2 $\frac{1}{2}$

leaving him *half* the gross produce to subsist his family upon and to replace his stock of cattle, implements of husbandary, &c. It would require a very minute investigation into the affairs of every individual landholder to distinguish the number of tenants who pay their rents in rice from those who pay their rents in money; but it is extremely natural to conclude that most of the old tenants for ever made their agreements in kind, which exempted them from all further care or trouble in the conversion of their produce into money. It is also natural to conclude that, since the Company's government, the landlords have been more anxious than ever to receive grain instead of money. Other advantages are, doubtless, derived by most tenants-for-ever from the produce of dry grain, fruit trees, &c., which are always considered in Canara as the entire reward of their own industry. But I shall presently endeavour to support with greater proofs my supposition that the tenantry of Canara are still in possession of half the gross produce of the soil they cultivate and in many situations more than the half.

13. With respect to the practice of mortgagees paying the Sirkar rent of lands, this is found to pre-

It would appear that in Malabar a large proportion of the Sirkar rent is collected either from the mortgagees or tenants cultivating the land and not from the landlords. Mr. Read will explain how far this is the case in Canara. If the tenant has to pay the Sirkar rent in addition to the landlord's or proprietor's rent and to find the means of cultivation and subsistence out of what remains, it may be possible that the actual cultivator, that is the tenant, may not be better off in Canara than the actual cultivator is on this side of India.

vail very generally throughout the richest or best cultivated parts of Canara. It forms part of the conditions of mortgagees to do so, but then it does not happen, as the Board seem to apprehend, that the cultivating tenant becomes in consequence burdened with his own rent and that of his landlord's also; the subject will best be understood by a short detail of the mortgage rules of Canara.

“Land and its produce are separately mortgaged in Canara.

"If the land itself is mortgaged for a sum of money, no interest is demanded, and as soon as the bargain is concluded the mortgagee is put in possession of the land. The mortgager is sometimes permitted (or not as the agreement may be) to reside upon the estate and (sometimes) is allowed one or two moras of lands to cultivate, (as) in the capacity of a tenant, but the mortgager pays the Sirkar rent and transacts the whole business of the estate as if he was the proper owner. The mortgage bonds always contain a clause that, as soon as the sum borrowed is repaid, the land is immediately to be returned, the mortgager agreeing to pay the expenses of all improvements, to be adjusted by the friends of both parties.

"A certain portion of the produce of estates is frequently mortgaged in Canara for the discharge of interest or debts. In this case it is stipulated that for the interest of the sum borrowed a certain number of moras of rice are to be paid annually, but that the person receiving the rice shall have no interference with the estate, and that should the mortgager fail in his payment then the land itself is to be made over to the other mortgager, but not sold.

"The first of these mortgages is termed in Canarese 'Bogiadhi' or living mortgage, the other 'Torradhoo' or dead mortgage. There are a greater proportion of lands under the first class than the second, or about 3 to 1. As the inhabitants are far from being strict in their dealings with each other, it seldom happens that the owners of lands, styled Torradhoo, can fulfil their engagements; consequently their whole estate is obliged to be given up, which accounts for the difference in the number of these two mortgages. Torradhoo is in the one always begun with, but seldom fails to end in the other Bogiadhi. Previous to the Company's government a number of soucars had possessed large mortgaged property in land and produce in almost all the southern moganis of Canara, but since then free trade, security of property, and an excellent price for their produce have enabled many of the people to recover their lands and free themselves from incumbrances. The rate of interest then obtaining between the parties being from 15 to 24 per cent. it is not to be wondered at if the *lenders* did not press for the payment of the principal. Mortgages are sometimes adjusted (in Canara) when the

mortgager has paid nearly all the sums borrowed and gives security for the remainder, although the period stipulated may not have expired, and in other instances when it is proved by the friends of both parties that the mortgagee must have reaped considerable profit from the estate and more than the amount of the remaining debt. When mortgages are *foreclosed* in either of the above ways the mortgagee resigns all further title to interference with the land and the owner resumes his avocations as formerly. A mortgagee may mortgage his lands to another, but when the original proprietor comes to redeem his lands the accounts are adjusted between him and the person then in possession of them.

"The practice of mortgaging lands is sufficiently prevalent to answer in some degree the desire of Government to see the lands in Canara generally saleable."

The object the Board have in view in bringing those documents to your notice is to obtain from you an explanation in what respect and in what degree the present rates of assessment on rice and garden lands in Canara differ from those now existing in Malabar, and in what respect or in what degree the present rates differ from those in the new Pymshree or valuation proposed by Mr. Richards for Malabar.

14. This is the proper place to introduce my replies to the Board's letter and enclosures under date the 28th September last.—The mode of fixing the Sirkar rent on seed lands and the expenses of cultivation in Malabar.

Mr. Richards states that, whatever may be the produce after deducting the seed and the same quantity for the expenses of cultivation, the Kudian (cultivating tenant) is allowed one-third of the remainder. In Canara the practice differs entirely from this, inasmuch as no share of the crop is ever stipulated between the owner and the tenant; a specific sum in money or quantity of rice is always agreed upon, and the cultivating tenant stands to the profit or loss attendant upon such bargains. Whatever the latter can acquire from a few fruit trees, vegetables, betel leaf, &c., is the entire reward of his own industry. I here allude to the Challi Guenies; but the Mool Guenies are unquestionably better off, for having a *title* deed to the lands they cultivate, they improve them greatly by planting, which the Challi Guenies seldom venture to do,

not knowing but they may be ousted in favour of some other tenant. But although the foregoing shows the difference of *custom* in Malabar and Canara, yet the *condition* of the tenants is, upon comparison, found to be nearly alike, for as the Canarese landlord never allows his tenants-at-will larger share than one-half the gross produce, if from the share be deducted the expenses of seed, cultivation, &c., the remaining quantity will be about one-third for the subsistence of the tenant and his family.

15. This will, perhaps, become more explicit by a comparison in figures between the condition of Malabar and Canarese cultivators or tenants. As $11\frac{1}{4}$ folds seem to be the average return from the three different sorts of seed lands in Canara—termed Bile, Muzzel, and Bete—a comparison must be drawn with lands in Malabar yielding the same, and, rejecting fractions, I shall take 11 as the foundation to go upon—

Tenant's account.	In Malabar by Congee Cooroo's table. Moras.	In Canara. Moras.
Quantity of seed required to sow lands yielding 11 fold	$9\frac{1}{10}$	10
Expenses of cultivation	$9\frac{1}{10}$	10
Landlord's share	$21\frac{8}{10}$	} 50
Sirkar rent	$32\frac{7}{10}$	
Cul-lubum or tenant's net share ..	$27\frac{3}{10}$	30
	100	100

The difference in the quantity of seed and expenses of cultivation in the two provinces, as neither of them in all probability are drawn from actual survey, needs no remark; for even in the Barcoor survey as it was carried on at a period of the year when the crops were *reaped*, not sown, the quantity of seed required to sow a certain space of land is set down entirely from the reports of ryots and survey together. It may therefore be presumed that both these items in provinces participating in the same climate and mode of cultivation are very equal. The figures in the third line demand particular attention, because, if I am correct in supposing the average Sirkar assessment on grain lands in Canara to be so high as $36\frac{3}{4}$ per cent.

of their gross produce, the share of the landlords in Canara will be considerably less than in Malabar, while that of the tenant in the former is rather greater than in the latter. That this is actually the case I have only the opinion of the people for supposing so.

16. Pursuing the report of Mr. Richards I proceed to a consideration of his table entitled “The precise shares of the Kudian (tenant), the Jenmkar (landlord), and the Government,” purposing afterwards to notice his remarks on garden assessments.

17. The returns from both provinces so far agree that thirty-fold is the utmost I ever heard of in Canara; but I have always understood the rice soil of Malabar, especially in the southern part, is much richer than in Canara.

18. Mr. Richards' observation “that the share of the kudian or cultivator is always greatest in the worst ground,” &c., does not seem to me very clear, because no difference whatever is made between the expense of seed and cultivation in any of the descriptions of land in his table. It must arise, I imagine, from a supposition that the allowance made for cultivation is higher than is actually incurred by the tenant upon the worst ground, for in rice grounds the labour in preparing them is not always in exact proportion to their fertility. In Canara it is the quantity of *manure* bestowed upon land which forms the chief expense; but it may surely be suspected that grounds yielding only three-folds can have had very little of that article bestowed upon them.

19. Mr. Richards goes on to observe that the adoption of his rules will promote husbandry, &c., and probably obviate a *practice in Malabar liable to great objection, that of leasing out lands in small farms*; but this, so far from being any objection in Canara, is the surest foundation of its prosperity. The multiplication of tenants must take place exactly according to the wishes of the people themselves; a sub-division of estates, in consequence, is attended with many excellent effects, such as the increase of husbandmen, of produce, of cattle and manure, and of security for the public revenue, instead of seeing large tracts of land under the sole management of one person and his servants.

20. Passing over his observations on the mutual benefit which Government and the landlords will derive by an extended cultivation I entirely agree with him in thinking it wrong to demand more than one-third of the actual gross produce of the soil as the Government share. The proportion I am desirous of taking upon all grain lands is 30 per cent., or a little less, as will be seen in an appendix preparing to this address. He concludes his remarks on seed lands with a recommendation that, after fixing the Sirkar share, the landlord and kudian might settle their bargain for the remainder. If this bargain was made for a specific quantity of rice or sum of money, the usages of the two provinces would then be alike.

21. The general practice observed in Canara, below the ghauts, for assessing cocoanut, betel-nut, and pepper produce is as follows :—

Cocoanuts.

For new gardens a cowl is generally demanded, securing possession to the cultivator until his young trees begin to bear, which is generally the case in their sixth year near the sea coast and in their tenth near the ghauts; the average assessment is then demanded upon the *tree*, not the produce, of Star Pagodas 0-1-23 per tree. The trees thenceforward continue to be accounted annually by village shanbogues, and no allowance made for unfruitful ones if it is supposed the proprietor has the means of keeping up his garden; because in old gardens, while a few trees are annually becoming unfruitful, their places are supplied by those just beginning to bear. Another mode prevails, which has been continued during the Company's government, of assessing the ground, not the trees, from the period of commencing the garden at the average rent of the neighbouring paddy-fields, and demanding nothing more when the trees begin to bear.

The foregoing is the prevailing usage between the Sirkar and proprietor of whatever description; but that observed by the landlords is to grant their Challi Guenies from one-fourth to one-third the gross produce and to their Mool Guenies one-half the gross produce, because the latter are bound to plant young trees in lieu of decayed ones, and not to sell or transfer their right in the garden land to any but their landlords.

It is not customary to demand any additional assessment for a few betel or pepper vines intermixed with the cocoanut trees, because it is sufficiently known that they injure the productive powers of those trees they are suffered to embrace.

Pepper and Betel-nuts.

22. These gardens are not assessed in any particular manner, but pay exactly according to the quality of the paddy-field soil they are formed upon. They are to be found near the foot of the ghauts in every talook from Sedashigur to Cavai, and are almost all cultivated by the landlords themselves, who are principally of the Bramin caste termed Hyger. When any of these gardens devolve to the Sirkar they are rented out at one-third the estimated gross produce, or, if that cannot be had, they are given away to the highest bidder.

Hence it appears that the minute division of the gross produce of gardens in Malabar between the *Sirkar* and the *cultivator* does not obtain in Canara, where a specific tax per tree or a fixed ground rent is demanded without reference to the produce of either. It is conjectured that about two-thirds of the proprietors of gardens below the ghauts pay the land assessment and that the other one-third pay upon the trees.

23. With regard to the difference in the present rates of assessment in Canara below the ghauts, compared with the new Pymashee proposed by Mr. Richards for Malabar, I have only to observe that I conceive Government are drawing from Canara a little more than one-third of the gross produce, as stated in the 11th paragraph of this report.

24. I now return to the proofs I had to advance that the tenantry of Canara, but more especially the Mool Guenies, are still in possession of half the gross produce.

On this point the Collector will be explicit, stating, on an examination of Mr. Ravenshaw's and his own survey in Fuslies 1211 and 1212, what is estimated to be the tenant's share.

1st.—From Mr. Ravenshaw's survey and enquiries in 1801.

“The Nisp, or half of the gross produce, is reckoned as the ryot's or under-tenant's share; the expense he has been at in preparing or planting gardens is then calculated, and an allowance as Nutaul

is made thereon and entered in the next column. The two sums together are the supposed total dues of the ryots, and the balance is considered as the landlord's rent payable to him; but the next column is intended to show the amount absolutely paid to him now by each of the under-tenants. This amount, however, is probably in many cases incorrect, and considerably less than he receives. The tenants are, no doubt, instructed by the landlords to represent the amount they pay to him as less than is the case. He hopes thereby, if not to get his rent to Government lowered, at any rate to insure its being raised no higher, and the tenants knowing that the landlord only can raise their rent, readily concur in his wishes. They care not how great their gains are represented to the Sirkar, and they know the only way to avoid an increase of their own is to insure, if possible, a remission of their landlords.

"There will always, however, be a very great disproportion in the amount paid by the under-tenants to their landlords from the following causes. Many of those entered Challi Guenies or tenants-at-will are, no doubt, Mool Guenies or tenants-for-ever, at old fixed and low rents which they have continued paying to this time, for neither any improvements they may make to their farms, however much they may increase its produce or however high the landlord's own estate may be raised by Government, are sufficient causes for an increase of the tenant's rent, and thence the under-tenants in Canara may truly be said to enjoy a more quiet possession of their lands, a greater share of the produce thereof, and a more certain reward for any extraordinary labour and expense they may be at, than in most other parts of India. Every increase of the landlord's rent must fall upon him alone: many of the farms rented by his under-tenants were probably in part waste or prepared at the time of ing them, consequently the rent fixed upon them was low. The same land may now be as good as any in the talook, but even the tents of the Challi Guenies, or tenants-at-will, so long as they continue to pay them with regularity, remain the same. It may, therefore, be presumed *that the landlords in very few cases receive one-half of the net produce of the land they lease to under-tenants.* He generally retains the most productive lands in his own hands, and what he rents out, though of an inferior sort, has most frequently

a great capability of improvement, which the tenants will naturally take advantage of, under a confidence that they alone will reap the fruit of their labours. The rent they pay is calculated on the ability of the soil at the time of their taking it, not on probable improvements they may make; if such had been the case, Canara would long ere this have been a desert.

"By the accompanying abstract survey register of 5 villages it would appear that their total gross valuation is Star Pagodas 2,341-0-67, of which only 793-19-49 is paid to the Moolgars, leaving a balance of Pagodas 1,547-35-9, including Nisp or half the gross produce, to the Guenies or under-tenants, and the settlement of the estates composing those villages for the current year being 724-23-9 leaves only 68-41-40 clear gain to the landlords. This statement, I conceive, may be incorrect, particularly in the amount paid by the tenants to their landlords, who have no doubt combined in making their tenants mis-state circumstances to the surveyors."

2nd.—Major Munro's remarks on Mr. Ravenshaw's survey, July 1801—

"By the statements it appears that the landlords have very little rent for themselves after discharging the public revenue. Tomboottoo is the most desolate and hilly district of Barcoor, and it is not unlikely that at the period when it lost the greater part of its population the landlords were forced by the difficulty of procuring labourers to rent the greatest part of their estates to under-tenants; but even admitting this to be true it will hardly account for the very great number of those tenants, and there seems, therefore, to be reason to suspect that the landlords may in several instances have instructed their servants to call themselves tenants. Some parts of Kurkul, Buntwal, and Kurup are as thinly inhabited as Tomboottoo. Their tenants are also pretty numerous, but they do not bear so high a proportion to the landlords as in that mogani. In Mangalore, Vittel, and all the best cultivated districts by much the greatest share of the land is in the hands of the landlords, and this, I imagine, is the case even in Barcoor, near the sea. I think it also probable that the Challi Guenies or tenants-at-will in some cases have been called Mool Guenies or *tenants by purchase*,—that is, for ever, because the landlords may get some additional rent

from the former whenever there is a higher offer; but they can get none from the latter, because their rent can be raised only by Government, which was seldom done except at long intervals in former times when the additional assessment was imposed after a new valuation.

“All the land now in cultivation in Canara and a great deal more was cultivated many centuries ago; the stability of the tenants encouraged them to improve every field as much as they could. *The rent fixed by the landlord was calculated upon the produce of several years while under his own management.* These experiments have in succeeding times been often repeated, so that every field is now known to the proprietor generally by written accounts and always by tradition to be a field of so many moras’ produce. The landlord scarcely ever rents it below this rate, unless in particular situations where the scarcity of labourers leaves him no alternative; he has, therefore, no ground to look for any additional rent from an increase of produce; he can only obtain it either by advancing money to the tenant or giving him a cowl to enable him to make a plantation of cocoanut or some other kind of trees. He may likewise sometimes gain a trifling additional rent by the tenants leveling a few spots on the side of a hill. From these circumstances it is evident that, if prices and the state of improvements were to remain stationary, Government could scarcely ever derive any additional revenue from the tenants-at-will.

“But as the landlord has already gained both by a rise of price and an abatement of customs he is not now entitled to the same indulgence, as in 1209, of a remission of rent for the waste parts of his estates; he ought to be obliged to pay for the whole, whether he cultivates it or not, at a rate not less than the Nuggur assessment. There is no necessity for excusing him when another man can be found willing to pay the amount, for if he is indulged he will always leave his worst lands waste and claim a greater remission for them than they are worth. If the rise of the price should become permanent, which there is little room to doubt, the landlords will soon perceive, and after being convinced by the experience of several years that there is no danger of its falling to its old average, *they will every where raise the rents of their tenants-at-will, and*

by this means become the more able to pay the full assessment of their estates, whether they are in part waste or not. This is one among the reasons for distinguishing the Challi from the Mool Guenies, which is not done in the statements, though it has probably been done by the surveyors.”

3rd.—From my own enquiries and long residence in Canara I am persuaded that the obligations between landlords and their tenants-for-ever are preserved with great fidelity, and that, owing to the increased demand for rice, and the high prices prevailing since the Company’s government, those tenants are in possession of half the gross produce every where, and that the tenants-at-will pay their landlords from 50 to 60 per cent. of the gross produce; in support of which opinions I have to observe that few instances have ever come to my knowledge of the creation of any new Mool Guenie, but on the contrary the landlords have always endeavoured to get more lands into their immediate possession or for the purpose of renting them out to Challi Guenies.

25. If, therefore, it should be admitted that the tenantry of Canara below the ghauts are supposed generally to be in possession of half the gross produce of the lands they cultivate, I come now to the important question—How much is the landlord’s and how much is the Sirkar’s share of the gross produce?

1st.—By Mr. Ravenshaw’s survey and inquiries, already quoted, he seems to think the landlords in very few cases receive one-half of the net produce of lands they let to under-tenants, but he admits that they retain the best lands in their own hands, and that the rents of the Challi Guenies are sometimes raised.

2nd.—Major Munro’s reasoning on the surveys of Mr. Ravenshaw tend to prove that the landlords’ condition must soon improve under the Company’s government.

3rd.—From all I have been able to collect from experiments and enquiries I am led to suppose that the landlords are, generally speaking, in possession of six-tenths of the gross produce of their *entire estates*; the improvement of the Mool Guenies’ share being counterbalanced by the rise of the price of grain produced upon the

landlords' *own lands* as well as what they receive from their tenants in kind, and the liberty they possess of raising the rent of their tenants-at-will, and the Sirkar's share throughout Lower Canara fluctuates between 30 and 50 per cent. of the gross produce. This wide difference is easily reconcileable when it is considered that the land tax of Canara was never formed from actual survey, and that its estates have undergone numerous revolutions.

26. The following remarks in a letter from Major Munro to Mr. Cockburn, member of the Board of Revenue, dated 31st October 1800, are **not** only applicable to the present subject but shows how correct his judgment has proved to be *on the present state of Canara*. After advising a trial to be made of a settlement, as near as possible to the highest rental, of a country for four or five years he observes—

“If it appears that though you realize them there is no great demand for waste lands, and that the collection still requires the same attention that it did the first year, you may then reckon that Government receives something *between 40 and 50 per cent.* of the gross produce. 50 per cent. is usually admitted to be the expense of cultivation, including labourers' hire, &c., and as I find that the same idea prevails in this country, and that *lands are universally let to under-farmers at a fixed rent of what is either supposed to be, or has been found on experience, equal to half the gross produce*, I have little doubt of its being pretty correct.”

Now the demand for waste lands, as has been already noticed, is extremely small, and my records since the close of Fusly 1217 evince the difficulty I have had in realizing the revenue. Major Munro goes on to observe that, had we any means of ascertaining with any degree of certainty what the Sirkar share actually is, the rest would be easy, for by reducing it to *25 per cent. of the gross produce* whenever it was more, and by letting it remain untouched whenever it was less, we should be as sure of realizing our land rent as we could be in England, &c.

27. The number of Sirkar estates, deduced from the village

The Collector will also state what is the estimated or actual number of Sirkar estates, what the tenants' share is who culti- accounts in Fusly 1222, are 8,352, but of these it is probable that several in every talook are private, though called

vate those estates, and Government receives as Sirkar and landlords' rent united.

public, that they may be held at a reduced rent. It would be extremely difficult, without the knowledge derived from actual survey, to state the exact share of the tenants and that of the Sirkar upon such estates: so much depends on the ryot's family and way of life, which is not always adapted to his means. It is not, however, supposed that the cultivators of those estates derive any greater advantage than the Challi Guenies under a landlord, consequently that the Sirkar and cultivator nearly divide in most cases the produce between them. As a proof that their rent is considered high, they are never converted into private property without a reduction being allowed of a fourth or fifth part of the rent. It is from them entirely that an addition to the number of private estates is occasionally made, for no one in Canara will be at the labour of levelling fresh lands so long as any of these escheated estates are to be found. They are generally tilled by tenants, who, apprehensive of being removed after two or three years' occupancy by a higher rent being offered, search out in such cases other waste lands which they occupy a similar length of time.

28. The number of persons, whether landlords or proprietors, paying direct to Government in Fusly 1222,

The Collector will further state if he possesses the information how many landlords or proprietors there are in Canara, from how many persons his Tessildars collect the land revenue, and what may be in each Tessildary the average of each man's payment.

ing direct to Government in Fusly 1222, together with average payments in each Tessildary, is as follows:—

	No. of Persons.		Average Rent.		
			S. Ps.	f.	c.
Mangalore	5,103	.....	11	41	69
Bekul	6,937	.....	8	15	41
Buntwal	5,514	.....	10	32	36
Barcoor	5,431	.....	17	20	65
Cundapoor	3,483	.....	18	19	42
Onore	4,530	.....	11	23	18
Ankola	4,713	.....	6	16	31
Soonda	6,530	.....	8	4	46
Bilghi	1,125	.....	13	29	13
Total	43,366				

General Average 11 37 55

29. Statement D. exhibits examples of 5 estates in every talook and expressive of the information here required, only that the cultivator being considered while occupying the land as proprietor, no attempt is made to distinguish their respective profits.

It is desirable that the Collector should furnish a statement of a few estates in each district of which the Sirkar rent is collected direct from the tenants, showing the gross money value of the produce, the Sirkar rent, the landlord's or proprietor's rent, and the surplus remaining as the tenant's share.

It is deserving of notice that the Sirkar and cultivator appear to divide the produce pretty equally between them, as mentioned in the foregoing paragraph,

but that the difference is in favour of the cultivator as it should be. The examples in this statement were by no means purposely selected; it may, therefore, be necessary to observe that the percentage of the Sirkar rent to their total produce valuation, appearing so equal throughout them all, is occasioned by the custom of the country in renting such estates, which is invariably done at half their supposed gross produce. There can be little doubt, therefore, if the rent of these and all the Sirkar estates in Canara were reduced to 30 per cent., that their cultivators would immediately become their proprietors.

30. Recourse was first had to this measure in Fusly 1220, and had I not pursued it with great leniency the examples of sale would unquestionably have been more numerous. The number of private estates which have been sold for arrears of rent have been 81, as detailed in paragraph 49.

The Collector will explain how far it may have been necessary to resort to distraint for the purpose of securing the Sirkar rent, whether any private estates have been sold for arrears of rent, and what number during the period the province has been under the Company.

31. Returning to Major Munro's letter of the 9th December 1800 (quoted in the 2nd paragraph) he proceeds to lay down instructions for the encouragement and improvement of this sort of land as follows:—

Garden land producing betel-nut, betel-leaf, pepper, cardamoms, cocoanuts, &c. The same information is required under this head as under the head of assessment

“Every encouragement should be given to betel and pepper gardens. This has already been done by relinquishing the Sirkar's monopoly and interference of every kind, and by leaving the sale perfectly free, so that it is

on land producing grain with respect to the rates originally adopted, and subsequently followed or altered in assessing garden lands.

probable the owners are now in the enjoyment of greater advantages than they ever were at any former period. Nothing more is wanted but to persevere in the same line, and to allow them, without the apprehension of new

demands, to carry their culture to the utmost. The land rent of their gardens, where it is below the Beddenore or Rajah of Soonda's assessment, ought not to be raised beyond the standard, for as the Hawlet duties of a well-cultivated garden are six or eight times greater than its land rent, the augmentation of its produce ought to be considered as the only object deserving serious attention.”

32. The same remarks, as stated in the 5th paragraph of this address, are equally applicable to the garden rents of Soonda and Bilghi. It is, however, incumbent on me to remark that those talooks having, since the departure of Major Munro, been constantly subject to my own superintendence, their annual settlements have always been made with great moderation and with a view to their *peculiar produce and condition*. As a proof of this, the net increase between their settlements of 1209 and 1222 (Melwassi being deducted) is only Star Pagodas 6,413-14-62, of which the chief part is from the extended cultivation of grain lands and addition to those which were lowly rented.

33. It is much to be regretted that the expectations entertained by Major Munro of the prosperity at which these talooks would soon arrive have not been verified; on the contrary the demand for their produce has never been alike for two years together, while the Sirkar assessment and Hawlet duty have in consequence borne heavy upon the cultivators. The fluctuating state of their produce and demand for it is to be found in all my reports, and, I am sorry to say, continues to the present hour.

34. With regard to the present supposed assessment of these two talooks, I must premise that a very great difference prevails now in the prices of garden productions to that stated in my report of 3rd April 1802. The average price of pepper per candy of 560 lbs. was then S. Pagodas 26-27-13, now it is only S. Pagodas 9-34-0;

betel-nut (average of three sorts) S. Pagodas 9-17-25 per candy, and now only S. Pagodas 8-11-77; of cardamoms per maund of 28 lbs. S. Pagodas 8-8-3, now only S. Pagodas 4-39-75; consequently the sentiments so confidently expressed at that time of the lightness of the assessment no longer applies. I am of opinion that their present garden assessment may be about 33 per cent. and grain assessment 40 per cent. of their gross produce upon a comparison of former and present prices and the percentage derived from my actual surveys in 1802, which upon garden produce averaged at that time about 15 per cent.

35. With respect to the tenant's share above the ghauts, that usage is not observed in the cultivation of gardens; the cultivators are most commonly the proprietors, consequently they unite in themselves the profits of both. Tenancy is observed upon grain lands, agreeable to the usage of Canara, and in many parts Warrum or a division of the crops is also common. The tenants above the ghauts are almost all Challi Guenies.

36. That the sale of the products of gardens has been at times impeded by the weight of the Hawlet

In addition, however, to this information the Collector will show what has been the operation of Hawlet duty during the 14 years of our possession on the gardens above the ghauts, whether it has impeded in any degree the sale of the products of the gardens.

(notwithstanding its reduction in 1807) joined to the want of demand, cannot be denied. It was evinced more particularly in Fusly 1219, when the quantity of ole pepper on hand was so great, and the demand for it so low, that, had not your Board acceded to my request of remitting two rupees per nidge, nearly the whole would have been either lost or sold at the most paltry rates. Indeed, the ideas entertained by Major Munro of the dependant state of the adjacent countries upon Soonda and Bilghi for their produce have ever appeared to me to be much too sanguine.

37. This has certainly been the case ever since our accession

And whether the export duty by sea has been injurious to the sale of the products of gardens below the ghauts.

of Canara. The duties were frequently represented by me as too high, but an alteration was deferred until the sea customs regulations were modified, which

sundry circumstances led me to expect would have been the case several years ago. Early in 1812 Mr. Blake became charged with the sea customs of Canara, and several alterations and modifications have been made in the duties levied by him. The following were the exact rates levied in October last:—

ARTICLES.	Given quantity.	Tariff Value.	Land Duty per cent. including all that is levied before it reaches the sea.	Sea Duty.	Centage of Total Duty.
		S.P. f. c.			
Betel-nut, 1st sort	Per candy of 560 lbs.	14 12 69	5	20	25
	Ditto	11 19 25	5	20	25
Ditto 2nd ditto	Ditto	10 0 0	5	20	25
Ditto 3rd ditto	Ditto	8 25 57	5	20	25
Ditto 4th ditto	Ditto	19 0 0	5	20	25
Ditto (white Golce) ..	Ditto	26 0 0	7½	7½	15
Pepper	Per maund of 28 lbs.	12 38 45	6	6	12
Cardamoms, 1st sort	Ditto	11 19 23	6	6	12
Ditto 2nd ditto	Per candy of 560 lbs.	42 12 68	5	5	10
Sandalwood, 1st ditto	Ditto	36 25 57	5	5	10
Ditto 2nd ditto	Ditto	20 38 46	5	5	10
Ditto 3rd ditto	Ditto				

These rates are unquestionably too high, both in the tariff valuation and duty levied; but it would be superfluous entering into any detail here in consequence of the receipt of the Board's separate communication on this subject, dated 22nd October last, to which a particular reply will hereafter be forwarded.

38. Although it is imagined that few gardens have been abandoned entirely, it is certain that their cultivators have in many instances contracted the space of their labour by abandoning a portion of their trees; that in the various remissions granted in the settlements the largest share has always been given to the proprietors of gardens, espe-

Whether the number of gardens has been increased, or the quantity of garden land has been diminished. Mr. Gowan in his reports states that the cultivation of grain had been found more profitable, and garden land had in consequence been in many cases abandoned.

cially in Bilghi, and that a proportion of the labour of the country has been annually diverted from garden to grain lands, the demand for grain having been much more constant than previous to the Company's government. The proprietors of gardens are all Bramins of the Hyger caste, who perform a very small part of the labour themselves but depend principally upon labourers from below the ghauts. As the demand for their produce has been so very low and fluctuating for many years past it is generally believed that the pepper vines, betel trees, and cardamoms are not in so flourishing a state now as they were ten years ago.

It has occurred to the Board that, as the price of garden products is represented to fluctuate considerably from year to year, it might be desirable to fix a rate of duty, but to allow the Collector under the authority of the Board to alter the tariff value at the time of sale in each year, in order to meet the selling price of the year. On this plan the Board desire the opinion of the Collector, as also his sentiments on any other modification of the Hawlet duty, in order to afford further encouragement, if such should be found necessary, to the cultivators of garden products.

specific duty per measure, without any regard to their price, it will answer the same purpose if the present duties are occasionally lowered, or a drawback allowed upon a proper representation of the necessity. With this view I shall first exhibit the duties they formerly paid, those they now pay, and the manner by which I would recommend the drawback to be allowed.

39. In examining the collections of the Hawlet duty during the last 14 years a constant fluctuation appears in a much greater degree than would have taken place had the demand for the produce been commonly steady, such, for example, as the salt monopoly exhibits. I am, therefore, much pleased to find a mode suggested by the Board which will afford the most effectual relief to the proprietors of gardens.

40. The Board propose to alter the tariff value; but as the products of gardens have hitherto been subject to a

Former Rates of Hawlet Duties.

	Pepper.	Betel-nut.			Cardamoms.
	Per Nidge of 20,736 Rs. weight in Soonda and 17,280 Rs. weight in Bilghi.	1st sort per Nidge.	2nd sort per Nidge.	3rd sort per Nidge.	Per Maund of 960 Rs. weight.
	S.P. f. c.	S.P. f. c.	S.P. f. c.	S.P. f. c.	S.P. f. c.
Soonda	6 26 54	3 29 46	3 3 17	1 43 3	1 16 57
Bilghi	6 33 60	5 29 7	4 29 71	2 6 60	1 16 57

Present Rates of Hawlet Duties.

Soonda	5 6 34	3 19 23	2 25 57	1 6 34	1 16 57
Bilghi	5 6 34	3 19 23	2 25 57	1 6 34	1 16 57

The additional relief which I propose being occasionally granted in the shape of a drawback is to lower the established rates in a simple and uniform manner by foregoing either one-fourth, one-third, or one-half as the case seems to require, and upon that article for which there happens to be a great want of demand; and consistent with such principles I would recommend an immediate drawback on pepper of one-half the present duty, or Star Pagodas 2-25-57, without which it is to be apprehended that the cultivators will abandon the care of their vines, and their gardens become in consequence less valuable.

41. I also beg leave to recommend that the nidges of the two talooks be abolished and made equal to the candy of 560 lbs., for a practice has obtained which I did not foresee when I thought it advisable that the measures of the two talooks should remain as they were. It seems it is common for a merchant to purchase a nidge of pepper or betel-nut in Bilghi, proceed with it to a Soonda Hawlet chowkey, where, as it does not amount to a nidge by 3,456 Rupees'

weight, he gains that difference in customs, and occasions a deficient exportation to appear in the Bilghi Talook. The inland duties being now regulated every where by the candy, requires also the abolition of this ancient measure to facilitate the preparation of the monthly and quarterly accounts.

Rates of Hawlet Duties, the Nidges being reduced to the measurement per Candy, and exhibiting the duties also proposed for the Mogani of Hunnur.

TALOOKS.	Pepper.	Betel-nut.								Carda- mons per Maund of 960 Rupees' weight.
	Per Candy of 560 lbs. weight.	1st sort.		2nd sort.		3rd sort.				
		Per Candy.	Per Candy.	Per Candy.	Per Candy.	Per Candy.	Per Candy.			
	S.P. f. c.	S.P. f. c.	S.P. f. c.	S.P. f. c.	S.P. f. c.	S.P. f. c.	S.P. f. c.	S.P. f. c.	S.P. f. c.	
Soonda	5 24 79	3 3 53	2 34 76	1 10 42	1 16 57					
Bilghi.....	5 24 79	3 3 53	2 34 76	1 10 42	1 16 57					
Hunnur	5 6 47	3 3 53	2 34 76	1 10 42	1 16 57					

42. In the year 1805 a communication took place with the Resident in Mysore, Major Wilks, concerning a hardship in the payment of duties levied by that government on the produce of a small mogani called Hunnur, situated above the ghauts, but attached to the Cundapoor Talook, and which has not yet been remedied. As these duties are levied upon the produce of the Company's territories, within which the customs servants of that government are obliged to maintain two chowkies for the purpose of ascertaining the produce, collecting the duty partly in Hunnur and partly at Ikaree Saugor in Mysore, and as such a system not only infringes upon the Company's dominions but empowers a foreign state to interfere with the internal management of this province, I recommend that the same be no longer permitted, and that the inhabitants of Hunnur participate in the advantages just proposed for

the Bilghi Talook to which Hunnur has a near affinity. The revenues thus derived by the Mysore Government amount to about 1,600 Star Pagodas annually, and the duties are calculated upon nidges of the same weight as obtain in Bilghi, according to the following rates:—

That upon pepper is Star Pagodas 4 per nidge, upon betel-nut of the first quality Star Pagodas 4-2-7, upon the second Star Pagodas 3-22-14, and on the third Star Pagodas 1-16-57. Should the right to these customs be vested in the Company, I would recommend no alterations to be made in the pepper; but those upon betel-nut I would advise being placed upon the same footing as now prevails in Bilghi, and as exhibited for that purpose in the third table of Hawlet rates preceding.

43. The foregoing are the principal alterations in the mode of levying the Hawlet duty which I could wish to see established. Should any further encouragement to the proprietors of gardens be found necessary, it must take place in a reduction of their land assessment, the propriety of which is alluded to in the appendix to this address.

44. Statement E. contains the information here required, in which it has been my principal endeavour

Prices.—The Collector will furnish a statement of the average export prices of rice in each year, and, if in his power, a statement of the wholesale selling price of each article of garden product in each year.

to procure the real prices received by the landlords of estates, not that of merchants unpossessed of landed property, whose profits fluctuate greatly every year; but the landed proprietors, being obliged to provide at stated periods for the discharge of the Sirkar rent, cannot avail themselves of those opportunities for speculation which the merchant may, who is not liable to any such demands. Besides, it is, I conceive, the profits of the cultivators that the Board will be most anxious to ascertain in a report of this nature.

45. The following are the rates of rice and garden produce said to have been fixed when the Shist was introduced into Canara, and which I have contrasted with the average prices received during the Company's government:—

Talooks.	Rice per Corgie of 42 Moras upon the Coast.			Ditto near the Ghauts.			Pepper per Candy of 560 lbs.			Supari per do. do., average of 4 sorts.			Cardamoms per Maund of 28 lbs.			Cocoanuts per 1,000.		
	S. Ps.	f.	c.	S. Ps.	f.	c.	S. Ps.	f.	c.	S. Ps.	f.	c.	S. Ps.	f.	c.	S. Ps.	f.	c.
Mangalore	16	0	0	13	32	11	22	38	46	7	27	77	....	....	....	2	38	46
Bekul	16	0	0	13	32	11	22	38	46	7	27	77	....	....	....	2	38	46
Buntwal	16	0	0	13	32	11	22	38	46	7	27	77	....	....	....	2	38	46
Barcoor	17	6	34	13	32	11	22	38	46	7	27	77	....	....	....	2	38	46
Cundapoor	17	6	34	13	32	11	9	6	34	10	12	69	....	....	....	2	38	46
Onore	17	6	34	13	32	11	9	6	34	10	12	69	....	....	....	2	38	46
Ankola	17	6	34	13	32	11	16	0	0	7	27	77	....	....	....	2	38	46
Soonda .....	....	....	....	13	32	11	10	12	68	9	23	45	6	38	46	....	....	....
Bilghi .....	....	....	....	13	32	11	22	38	46	9	23	45	9	6	34	....	....	....
Average.....	16	29	31	13	32	11	17	29	23	8	28	50	8	0	0	2	38	46
Ditto of Statement E. ....	*	....	....	....	....	....	19	15	22	8	10	79	....	....	....	4	12	23
Difference .....	*	....	....	....	....	....	1	30	79	0	7	51	0	8	62	1	18	157

* Unintelligible in the original.

The rates in Soonda and Bilghi are those introduced by their respective Rajahs, then tributaries to the ancient Nuggur Government.

46. Statement F contains the information here required. The variations in each talook even were found so many as obliged me to prepare this statement in a more detailed manner than might at first sight appear to have been necessary. The following remarks on each article of produce will, it is hoped, convey to the Board every information it could desire.

Pepper

has undergone only one alteration in Soonda when exported by land and two when exported by sea, the first occasioned by the reduction of Hawlet in 1807 and the other by the difference between the duties levied by me formerly when in charge of the sea customs and those at present levied by Mr. Blake. In Bilghi pepper underwent two alterations, the first by the annexation of the duties levied at Badedboil, in Nuggur, to those of the Company and the other to the reduction of the Hawlet. The alterations in its sea duties arose from the same causes as in Soonda. In Ankola the single alteration of the duties by sea and land have been made by Mr. Blake. In Onore and Cundapoor the same remarks are applicable. In Barcoor the duty by land has undergone only one change, and by sea two; the first is the effect of the late arrangements in 1222, which necessarily occasioned a change in the sea duties from those established by Mr. Ravenshaw in 1803-4. In Buntwal one change only has lately taken place both in the land and the sea, the result of the arrangements between Mr. Blake and myself, as submitted in my letter of 12th July 1812. In Bekul, pepper has undergone one change by land and two by sea; the first as in Buntwal, and the other from the arrangements of Messrs. Ravenshaw and Blake. In Mangalore very little pepper or betel-nut is produced. Its duties on exportation by sea are the effects of the abovementioned arrangements. The same remarks as

to the causes and periods of change in the duties by sea and land upon betel-nut and cardamoms are equally applicable to them as to pepper. The variations in the duties levied upon cocoanuts have been occasioned partly by a change from the Mamool to tariff rates, which upon several occasions have been revised.

47. The pressure of the sea customs upon the people, as alluded to lately by me, is partly owing to their rise from 6 to 8 per cent. *import duties*, to the high valuation of articles by the tariff, also to a positive increase demanded upon the produce of the upper country *on exportation by sea* for the space of the last twelve months, which, though authorized by the Board of Trade, bears very heavy on the traders. It consists in levying the full amount of sea customs in addition to the Hawlet, deducting from the total only 5 per cent. or the general inland rate in the following manner:—

	Pepper per Candy of 560 lbs.	Betel-nut, 1st sort, per Candy of 560 lbs.	Cardamoms per Maund of 28 lbs.
	S.Ps. f. c.	S.Ps. f. c.	S.Ps. f. c.
The Hawlet of Soonda	5 24 79	3 31 53	1 27 0
Sea customs levied by Mr. Blake after deducting 5 per cent. upon tariff value	3 12 68	2 38 46	1 9 0
Total....	8 37 67	6 25 19	2 36 0
Previous to Mr. Blake's appoint- ment the total by the Mamool levied was	6 5 56	4 7 19	1 28 23
Increase now complained of	2 32 11	2 18 0	1 9 57

But as the sea customs are about being modified it would be superfluous entering into further detail concerning them here.

48. By accounts received from every talook it appears that the following have been the transfers or sales of land among the inhabitants, ex-

decreased, whether sales in satisfaction of arrears of rent have often been necessary, and whether sales in satisfaction of decrees of Court are numerous. A statement of the average price at which lands sell in each pargunnah compared with the Sirkah rent in a few estates in each district would be desirable. Colonel Munro, from the opinion expressed in the following extract of this report, dated 9th November 1800, appeared to think that land was not every where saleable at that time; he observes that "Canara has, however, now completely fallen from this state of prosperity. The evils which have been continually accumulating upon it since it became a province of Mysore have destroyed a great part of its former population, and rendered its remaining inhabitants as poor as those of the neighbouring countries. Its lands, which are now saleable, are reduced to a very small portion, and lie chiefly between the Cundapoor and Chendergherry rivers, and within five or six miles of the sea. It is not to be supposed that the whole of this tract can be sold, but only that saleable lands are scattered over part of it, thinner in some places and thicker in others, particularly in the Mangalore district. There is scarcely any saleable land even upon the sea coast, any where to the northward of Cundapoor, or any where inland from one end of Canara to the other, excepting upon the banks of the Mangalore and some of other great rivers. In the vicinity of the ghauts the lands are not only unsaleable but the greatest part of them is waste and overgrown with wood." The Collector will report whether in this respect any improvement has been experienced of late years in this state of the landed property of Canara, and whether private estates are saleable in every part of the province.

49. The following have been the sales in satisfaction of arrears of rent:—

Fuslies.	No. of Estates.	Amount of Sales. S.Ps. f. c.
1219	16	165 41 62
1220	9	24 47
1221	56	579 29 72
Total....	81	854 6 81

clusive of such as were ordered to be made in satisfaction of arrears of revenue or decrees of the Court:—

Fuslies.	No. of Estates.	Amount of Sales. S.Ps. f. c.
1209	15	974 21 17
1210	59	2,832 28 49
1211	110	5,386 22 14
1212	126	7,637 27 51
1213	103	5,233 30 17
1214	94	11,349 7 57
1215	128	6,015 7 31
1216	127	7,056 15 60
1217	141	7,378 9 51
1218	187	11,408 17 29
1219	328	18,535 31 14
1220	382	22,308 18 26
1221	378	22,343 38 46
1222	395	27,355 14 37
Total.	2,573	1,55,815 20 9

The price of land has increased considerably, because the regulations of Government allow of 12 per cent. only to be received as interest, whereas from 18 to 24 per cent. was extremely common previous to their introduction. The owners of land, therefore, aware of this, exact a higher price for it.

8490

50. The following have been the sales in satisfaction of decrees of the Court :—

Fushies.	No. of Estates.	Amount of Sales.		
1216.....	3	186	25	57
1217.....	19	3,321	24	60
1218.....	15	1,037	14	24
1219.....	9	986	38	45
1220.....	8	978	12	69
1221.....	24	1,372	4	79
1222.....	26	3,131	12	68
Total....	104	11,013	44	2

51. Statement G. exhibits the information required by the Board, though differing a little in form from those of Malabar. These examples are drawn from sales which have *actually taken place*, the average of which give 11 years' purchase.

52. In reply to the quotation from Major Munro's letter regarding the state of landed property in Canara, it may safely be advanced that the value of land has risen since he quitted the province, both from the security enjoyed under the Company's government and from the reduction of legal interest. The following abstract of the sales of lands by *talooks* will, I hope, exhibit the information required by the Board in a satisfactory manner :—

Talooks.	No. of Estates.	Amount of Sales in 11 years.		
Mangalore.....	550	56,236	34	57
Bekul	525	42,749	20	45
Buntwal	272	23,105	15	60
Barcoor	396	16,479	40	66
Cundapoor.....	176	5,528	9	51
Onore	258	5,606	3	43
Ankola	246	4,862	22	14
Soonda	11	361	6	34
Bilghi	39	886	1	48
Total....	2,573	155,815	20	19

53. Statement H. exhibits the information here required. In

Village Taxes and Licenses.

S. Ps.
Actual for 1221. 5,582-44-27
Estd. for 1222. 5,407-3-56

175-40-51

The expected decrease under this head of revenue is represented to arise from the absence of some persons who are liable to the taxes.

The Collector must be desired to furnish a particular account of each item included under this head of revenue.

my letter, under date the 5th February 1813, I recommended the abolition of several items, on the plea that the contributors, in consequence of the introduction of the land custom regulation, would be subjected to a double demand. In reply to my letter your Board disapproved of the grounds for exemption pointed out by me, but observed that I should hereafter receive particular orders respecting personal and professional taxes, and that if any should be considered to be particularly oppressive they might be abolished on a proper representation. In consequence of this I have not attempted to collect the taxes enumerated in the aforesaid letter, in the hope that they will be abolished; for though several others may be termed vexatious and rather oppressive, yet they have not become *more so* by the introduction of the custom regulation in the manner these would be, were they now to be insisted upon. As their amount is small, and as they arise from a trade in articles already included in the tariff, I again beg leave to urge their abolition.

54. But that my replies may be rendered as complete as possible I shall here recapitulate the whole of the taxes which, I conceive, ought to be abolished, with my reasons thereon, and in lieu of the revenue thus relinquished to recommend a light house and shop tax leviable at certain towns and populous places only, according to a method which, if the proposition is approved of, shall be detailed hereafter.

(1.) S. Pagodas 102-3-68, "Kassin Churta." This is an ancient tax levied in the Rani of Beddenore's reign upon shroffs and bazaar men to cover a loss upon the exchange of pice sent from Nuggur to the lower country to be returned in silver and gold coins. It should be commuted for a shop tax, and impartially levied.

(2.) S. Pagodas 11-19-74, "Buttoo Kaniki." Levied upon the merchants of the town of Mulki, being a gift formerly agreed by

them to be paid the pagoda, but which was usurped by the former government.

(3.) S. Pagodas 92-20-46, "Moguer Munday Annali." This may be changed for an impartial house tax.

(4.) S. Pagodas 6-40-14, "Jansally Kutta." A tax formerly paid to exempt certain contributors in the Mangalore and Bekul Talooks from the expense of forwarding coir to repair the public buildings at Nuggur.

(5.) S. Pagodas 0 6-34, "Pauni Terrighie." A trifling compensation paid by one ryot for the use of water from a particular rivulet.

(6.) S. Pagodas 3-11-47, "Katti Kaniki." A present from certain Moplas in the village of Oolal, Mangalore, to the former reigning governments.

(7.) S. Pagodas 79-15-8, "Kutti Carack." See my letter of 5th February 1813.

(8.) S. Pagodas 1-31-40, "Moopen Kaniki." Similar to No. 6.

(13.) S. Pagodas 92-30-69, "Jooly Carack." See letter of 5th February 1813.

(15.) S. Pagodas 69-16-6, "Pun Bile Carack." Ditto.

(16.) S. Pagodas 27-1-74, "Choodavey Carack." This may be changed for a house tax.

(17.) S. Pagodas 13-36-77, "Sugar-cane tax." See letter of 5th February 1813.

(18.) S. Pagodas 528-13-66, "Wurgah Carack." This was levied as a compensation for customs upon the produce of the ryots' estates brought to market for sale, but as they now pay the regular customs in common with all others, this tax should, in my opinion, be abolished, although the amount be considerable.

(19.) S. Pagodas 6-20-20, "Chumar Carack." See letter of 5th February 1813.

(20.) S. Pagodas 81-39-17, "Teili Carack." See ditto.

(21.) S. Pagodas 4-37-23, "Momeen Carack." Ditto.

(22.) S. Pagodas 22-16-31, "Coomba Carack." May be changed into a house-tax.

(24.) S. Pagodas 22-4-66, "Nummuck Agger." This extra tax on salt-pans ought to be abolished, as it is a payment exclusive of the land tax, originating in a gift of Government for permission to allow certain salt-pans to be worked.

(25.) S. Pagodas 3-3-17, "Goode Carack." See letter of 5th February 1813.

(26.) S. Pagodas 235-9-51, "Garden tax." As it is payable on fruit and vegetables, already exempted from customs, it should, in my opinion, though rather considerable, be abolished.

(27.) S. Pagodas 29-35-3, "Betel-leaf tax." See letter of 5th February 1813.

(28.) S. Pagodas 251-0-26, "Dookan Carack." This was formerly a commutation tax levied in lieu of customs upon the articles dealt in by these shopkeepers; but as their goods are now subjected every where to the general inland duty, the levy of this tax operates as a double demand, and should be abolished.

(32.) S. Pagodas 23-35-29, "Kaniar Carack." This may be resolved into a regular house tax, and levied in every talook instead of a few only.

(33.) S. Pagodas 4-16-31, "Paddy and rice tax." A small duty levied in two talooks only, the origin of which is not very well known, but being trifling in amount as well as partial should be abolished.

(34.) S. Pagodas 0-25-57, "Fire-wood farm." Of a similar nature with the foregoing, and should be abolished.

(35.) S. Pagodas 112-16-6, "Bile Carack." This is a vexatious and unjust tax, originating formerly in voluntary alms given to a fakier, and from long continuance has been considered as a fixed revenue, though the object in which it took its rise no longer exists.

(36.) S. Pagodas 0-9-51, "Mendicant's tax." Similar to 33 and 34.

(37.) S. Pagodas 0-9-51, "Tax on stone carvers." Ditto ditto.

(38.) S. Pagodas 116-1-49, "Kakishaw Russoom." During the reign of Hyder Ali an order passed to levy contribution for the

use of a fakeer so named, and payable by cultivators of the land. It being an oppressive and partial impost I urged its abolition.

(39.) S. Pagodas 0-5-63, "Tax on silk dealers." See letter of 5th February 1813.

(40.) S. Pagodas 3-10-74, "Chinam Carack." This was formerly levied in lieu of customs, and may be changed into a house tax.

(43.) S. Pagodas 97-32-11, "Weighers' fee." This originated in a custom of giving the weighers in a few talooks a handful of the produce weighed by them, which in time was usurped by the Sirkar, and should be abolished.

(45.) S. Pagodas 163-36-77, "Wholoo Benna," the renting the privilege of cutting public hay. I urge its abolition, as by leaving it free the poorer classes of ryots may thatch their huts or feed their cattle at a less expense than when obliged to purchase it of a renter.

(46.) S. Pagodas 87-9-52, "Wanah Gavallah," or jungle-wood farm, proceeds from renting the privilege of felling timber in the Soopa district, whence it is conveyed into the Mahratta country. Were this tax abolished the advantages resulting from an increased demand for timber, clearing the Soopa district and extending its cultivation, would soon compensate the loss. It is surely a very impolitic tax to be permitted to obtain when the nature of the Soonda country is considered.

(47.) S. Pagodas 26-2-46, "Merasy Carack." This tax was originally levied from the ryots to pay police and other officers, but has latterly been considered as the right of Government. As it is partial and invidious it should be abolished.

(48.) S. Pagodas 2-14-63, "Kurgole Gootah," the privilege of ferrying passengers across the rivers or nullahs in Soonda, and as it empowers an individual situated in a remote part of the country to oppress travellers, its abolition would open a channel of competition favourable to the inhabitants.

55. The Board will please to observe that I am far from desiring a relinquishment of so many taxes, amounting in the

aggregate to Star Pagodas 2,323-12-17, without an equivalent being drawn from the inhabitants in another and more impartial manner. I have not noticed such taxes as may easily be commuted either into a shop, a house, or professional tax; neither have I touched upon certain farms which, as they do not injure the community, may be permitted to obtain, such as the "terra japonica," honey farm, "shark-fin farm," &c., though these and similar other petty farms had better be transferred, with your permission, to the lately established head of "Petty farms and licenses," when the village taxes will consist of what I think they should always do, viz. a compensation to Government by those who do not contribute particularly by their wealth or labour for the protection they enjoy, collected under one or other of the foregoing heads.

Arrack and Toddy Farms.

	S.Ps.
Actual for 1221..	9,105 15 58
Estd. for 1222..	8,980 14 57
	<u>125 1 1</u>

The small decrease under this head of Revenue is attributed to a want of competition among the bidders in the Mangalore Talook. The hesitation of these persons to engage in the rent is represented to arise from the losses and troubles to which they are exposed from the presence of the Zillah Court. Mr. Read instances the case of Rustomjee Cowjee which has formed the subject of correspondence with the Board. The Board are not prepared to admit that the case of this person, however hard it may be to him individually, affords any reasonable ground for the apprehensions represented to be entertained. The appeal of Rustomjee Cowjee from the decision of the Zillah Court was rejected by the Provincial Court only because it was not preferred within the limited period. If the Provincial Court had admitted the appeal, the Board are disposed to believe that the original decree would have been reversed. If a similar case should occur it will be Mr. Read's duty to advise the party to appeal without delay.

56. This branch of revenue does not promise to improve much, unless a greater number of troops were stationed within the province. Any increase does

not seem to me very desirable unless it arose from an enhanced sale price which might be attempted if a reduction takes place in the more important articles of the land rent and salt.

57. This is a branch of revenue the raising of which beyond the most moderate rate of individual

Ferry Farms.

	S.Ps.
Actual for 1221..	620 34 55
Estd. for 1222..	597 7 31
	<u>23 27 24</u>

A trifling decrease appears under this head which requires no remark.

payment I have carefully avoided, for in a country so intersected with rivers and unfordable nullas the obstacles which they occasion should not be increased by frequent and heavy tolls.

The policy of renting out the ferries has been frequently discussed among the local authorities in Canara, and were none other but the inhabitants of the country concerned in crossing the rivers I should certainly recommend the ancient Merassi system, whereby many families procured a livelihood who are now at the mercy of the renters; but the necessity which exists of providing at all times of the night as well as day for the crossing of troops, tappal peons, and revenue servants has rendered the present mode more efficient for the purposes of Government, while the ancient Merassidars, who are willing, are always preferred as renters. The renters engage to pass public servants going on duty free, also sepoys when they go singly, but when a detachment or guard marches through the province a bill for the number of rivers at the established rates is drawn out and recovered from the military paymaster.

58. The Board's proceedings being dated previous to the expiration of Fusly 1222, it first becomes

<i>Tobacco Revenue.</i>	
	S. Ps.
Actual for 1221 ..	38,542 21 5
Estd. for 1222 ..	35,500 0 0
	<u>3,042 21 5</u>

The Board regret to observe the expected decrease under this head of Revenue. It is ascribed partly to the increased purchase price of the article and partly to the expense of extra Sibbendy, which, however, Mr. Read has reduced by dismissing the Amins. The Board approve of this arrangement and of the distribution of the peons among the frontier chowkies. Mr. Read has represented the tobacco monopoly as one of the causes that keep the people poor. Before the Board can subscribe to this opinion and recommend any alteration in the rate of the monopoly it will be expedient that Mr. Read should inform the Board how much more the necessary supply of tobacco costs an individual under the monopoly, and whe-

ration of Fusly 1222, it first becomes necessary to correct the comparison exhibited in the margin, the real decrease having been only Pagodas 184-5-12.

This branch of revenue was so fully considered in my report dated 21st August 1813, and my proposal for lowering the monopoly price subsequently acquiesced in, that it only remains to reply to that part of the Board's proceedings wherein they require to know how much more the necessary supply of tobacco costs an individual under the monopoly than it did prior to the monopoly.

59. The average information which I have collected gives 3 Madras fanams per month as the very least that will suffice a poor individual, and that previous to the Company's government, when tobacco was rented out in a few populous

ther in his opinion a reduction of price would produce an augmentation of consumption.

places, only they could supply themselves for half that sum. In Fusly 1209 this branch of revenue yielded only S. Pagodas 11,820-44-35, and, supposing as much more to have been enjoyed by the renters, it would amount to little more than half the present net revenue; consequently I am inclined to believe the people pretty correct in stating that this article still costs them double what it did 14 years ago. The late reduction, however, has yielded the inhabitants universal satisfaction, and I do not think any further decrease will be necessary. Though the reduction of the monopoly price took place only on the 1st November last, I have reason to think that there will be an increased quantity of tobacco consumed in the course of the current Fusly.

60. The observations of the Board do not require any particular remark. I shall, therefore, only observe with respect to these islands, that

<i>Ameendivi Revenue.</i>	
	S. Ps.
for 1221 ..	5,901 11 23
Estd. for 1222 ..	4,357 25 12
	<u>1,543 31 11</u>

The decrease under this head is attributed to the dearth of the rice, to the levy of duty on the quantity of rice exported to the islands, and to a deficiency in the produce owing to the want of rain. Rice is delivered to the inhabitants at the rate of Rs. 2 per mora, in part payment of the coir, whereas the average purchase price of the rice amounted to Rs. 2½, occasioning a loss of ¼ rupee on every mora of rice supplied. Under date the 8th April last, a reference was made to Government relative to the levy of customs on the quantity of rice supplied to the inhabitants, and His Excellency the Governor in Council has been pleased to direct that the amount shall be refunded, and that the rice exported on account of Government to those islands shall not be subject to the payment of duty.

as their inhabitants are by the monopoly of their produce precluded from obtaining more than the regulated sum for their coir, viz. 25 Rupees per candy, that it should be made optional to them to have the whole paid in rice or money at the fixed rate. Rice such as they use very seldom exceeds 2 Rupees per mora, and I believe Fusly 1222 is the only year in which Government sustained any loss. The foregoing indulgence of having their produce paid for entirely in rice or money is all that seems wanting in the *Revenue Department* to make the islanders contented, but they appear very anxious to have some person of competent authority appointed to settle trivial disputes among them without the necessity of embarking for Mangalore to obtain justice. The revenue establishment consists of a Monigar, a Shanbogue, and 2 peons at a

monthly expense of 8 Pagodas 9-0-0. The former comes annually to Mangalore in November with the first boats of the season, and states any information he may have collected regarding the islands. Their duty is to expedite the dispatch of the produce, and to see that none is disposed of to any vessels attempting to touch at the islands for that purpose.

61. The figures in the margin are now corrected as follows :—

<i>Road Customs.</i>		S. Ps.	
Actual for 1221..	71,585 16 8	Actual for 1221, S. Ps.	71,585 16 8
Estd. for 1222..	59,557 23 37	Ditto for 1222, „	66,730 20 14
	<u>12,027 37 51</u>		
		Difference....	<u>4,854 40 74</u>

In the 8th paragraph of his letter Mr. Read states that the estimated amount of road customs for Fusly 1222 is Pagodas 59,557-23-37, or a decrease below the actual collections of Fusly 1221 of S. Pagodas 9,882-24-49, which would make the actual collections of Fusly 1221 amount to Pagodas 69,440-3-6 only, whereas from the comparative statement enclosed in Mr. Read's letter it appears that the collections from customs in the last year amounted to Pagodas 71,585-16-8.

The Collector is desired to explain this difference. By the operation of the custom regulation enacted in the last year a great proportion of the duty which was formerly paid at the inland custom chowkies is now paid at the sea custom house. This, of course, led to diminution in the amount of land customs and to a proportionate increase in the amount of sea customs. In his letter dated the 16th January last, Mr. Read explained that the interruption to trade occasioned by the army assembled in the Deccan also tended to diminish the amount of the revenue from customs.

exhibiting a much smaller difference than I expected at the time of completing my Jumma-bandu for 1222. This decrease may confidently be attributed to the causes stated in my letter under date the 16th January 1813. The road customs, however, being now regulated upon an uniform and liberal footing, promise to increase hereafter, especially when the sea customs shall have been lowered.

62. The only articles subject to the road duty which require to be particularly noticed here are pepper and betel-nut produced in Canara and exported above the ghauts. The final regulation of their duties must, however, be deferred till a reply is given to the Board's communication on the customs, dated 22nd October last.

63. The figures in the margin are now corrected as follows :—

<i>Salt Revenue. S.Ps.</i>	
Actual for 1221..	69,440 3 6
Estd. for 1222	58,500 0 0
	<u>10,940 3 6</u>

Actual for 1221 S. Ps.	69,440 3 6
Ditto for 1222 „	67,336 41 51

Difference .. 2,103 6 35

The decrease under this head of Revenue is attributed chiefly to the employment, by the Mysore Government, of the salt dealers and their cattle in conveying grain to the army in the Deccan. The Board trust that the Collector's expectation of an increased sale in the ensuing Fusly will be realized, and that he will give every attention to the improvement of this important branch of Revenue. The Collector will report the operation of the monopoly, and will state what it now costs an individual to supply himself with salt, and what it formerly cost an individual, whether a reduction in the monopoly price would be likely to be followed by an increased consumption of salt, and in what degree the pressure of monopolies he alludes to is applicable to the salt monopoly.

With regard to the expectations entertained by me of an increased sale in Fusly 1223, the season is not yet sufficiently advanced to enable me to judge, but the greatest care is now taken to proportion the manufacture to the demand and to increase the net revenue.

64. Having lately succeeded in procuring a reduction in the monopoly price of tobacco, to the universal satisfaction of the people, I am happy that an opportunity is here given me for urging a reduction in that of salt also. That which I am about to propose is, however, only a *partial*, not a general, reduction.

65. It is well known to the Board that the country south of Cundapoor produces but a small quantity of salt compared with the country to the northward, and that as the trade from Mysore is carried on chiefly with Mangalore a large quantity is imported from the talooks of Ankola, Onore, and Cundapoor annually. To meet this expense it became necessary to advance the price of such salt 5 Pagodas; when the general rate was fixed at 25 Pagodas it was raised to 30 Pagodas per garce at Mangalore. Previous to the monopoly a salt depôt had long been established at Buntwal; but after a few years' experience, it being found expensive and abounding in many opportunities of frauds and peculations, your Board consented to its abolition, and the traders, leaving their cattle there for the sake of better forage, now convey the salt they purchase at Mangalore in boats to Buntwal. They could formerly purchase at Buntwal Canara salt for 22 Pagodas, Goa salt for 25, and Arabian salt for 27 Pagodas per garce. They can now purchase Canara salt only at 30 Pagodas per garce,

and are obliged to come to Mangalore for it. Such are the changes which the wholesale dealers have experienced.

66. Those experienced by the inhabitants of the country lying between Buntwal and the bottom of the ghauts have been rather more disadvantageous. They could formerly purchase at Buntwal either of the above sorts of salt at rates deemed fair and moderate. They are now under the necessity of purchasing Canara salt only from the wholesale dealers as they pass through the country at an advance of 30 or 40 per cent., aggravated by the shameful practice which the dealers sometimes have, of adulterating their salt with sand, thereby increasing the hardships of the poor.

67. The abolition of all foreign salt has certainly caused many of the inland dealers to forsake Canara for Malabar, where, I am told, it is still permitted to be imported. To encourage again their resort to Canara, as well as to relieve the wants of the people depending upon Mangalore for their supply, it seems advisable in the first place to equalize the price of the salt every where throughout Canara—that is, to fix the general rate at 25 Pagodas per garce.

68. This will either enable the Bunjarries to dispose of their salt at from 27 to 30 Pagodas as they proceed to the bottom of the ghauts, or the inhabitants to provide themselves with it at that rate by hiring cattle for the purpose; and, as a further encouragement to the merchants frequenting Canara, it becomes me to recommend that I may be permitted to supply the Collector in Malabar with an annual quantity of Canara salt, and allowed to import an equivalent from Bombay or Goa. By an advance upon the sale of foreign salt, the reduction I have just recommended will be completely redeemed, while the wants of the people will be better supplied. The following is the calculation I have formed on this subject:—

Present System.

	S.Ps.	f.	c.
1,000 garces of Canara salt, being the average annual import at Mangalore, costs the Company, at Star Pagodas 6 per garce	6,000	0	0
Freight for the same, including Doney and cooly hire, at Star Pagodas 4 per garce	4,000	0	0
Carried over....	10,000	0	0

	S.Ps.	f.	c.
Brought over	10,000	0	0
Wastage in transportation and before whole can be sold, at 15 per cent.....	900	0	0
Total charges	10,900	0	0
Sales of 850 garces at S. Pagodas 30 each.....	25,500	0	0
Net profit....	14,600	0	0

Proposed System.

500 garces of Canara salt at S. Pagodas 6	3,000	0	0
Freight for the same as above at do. 4	2,000	0	0
Wastage as above.....	450	0	0
500 garces of Bombay or Goa salt at do. 8	4,000	0	0
Wastage at 5 per cent.	200	0	0
Total charges.....	9,650	0	0
Sales of 425 garces of Canara salt at 25 Pagodas	10,625	0	0
Ditto of 475 do. of Bombay do. at 30 do. ..	14,250	0	0
Net profit....	15,225	0	0
or a difference in favour of the new system of	625	0	0

I therefore conceive, provided Mr. Warden can find a ready sale for 500 garces of Canara salt in Malabar, that a trial of this plan should be made.

69. The rate at which it is supposed an individual could supply himself formerly with salt was from 10 to 20 cash per month according as he happened to be situated nearer or further from the places of manufacture. The above prices comprised a quantity of $6\frac{1}{2}$ seers of 24 Rupees' weight. I am of opinion that the inhabitants of Canara, owing entirely to the uncommon cheapness of salt, were accustomed to lavish and waste it in various ways, especially in the curing of fish and manuring of cocoanut trees, and that an increase of price has obliged them to observe a more frugal use of it. Consequently, I am inclined, by all the information I can procure, to fix the present expenditure of an individual at one fanam per month for salt, which, I imagine, is still far below the rate established in Bengal.

70. The pressure of this monopoly, occasionally mentioned in my reports, alluded principally to the condition of the people between Mangalore and the bottom of the ghauts, who are very numerous. The exchange of commodities between the traders and inhabitants is, no doubt, considerably affected by the former being obliged to give at least three times the price they did for salt before the monopoly was introduced, and as it must now be purchased entirely with ready money, the inconvenience is felt by both; but, with regard to the manufacturers, their condition is unquestionably improved by the monopoly.

71. The foregoing are the only alterations I am desirous of seeing in this branch of revenue; for, as the poorest classes have lately received a great relief in the reduced price of tobacco, as the sea customs and Hawlet duty are, I hope, about being lowered or occasionally modified, and as the inequalities of the land tax will also, I trust, be hereafter removed, the inhabitants of this province will then be as capable of paying the general established rate for their salt as those of any other under the Madras Government. The reduction in the price of salt which I have recommended is not only reasonable, but necessary, whether the revenue increases hereafter or not; but if a small proportion of foreign salt is permitted to be imported I may confidently state that the revenue will improve. Previous to the abolition of foreign salt the expenditure averaged 3,918 garces since the abolition it has fallen to 3,139 garces annually.

72. I have already stated to the Board that the sandal garden

Sandal-wood Garden.

From what has been stated from time to time on the subject of this garden the Board are led to conclude that it will not answer the end expected; they desire to receive the Collector's opinion on the expediency of giving up the attempt to rear the sandal trees in Sirkar gardens, and of reverting to the old plan of sowing the seed in places genial to the growth of the tree.

too wet during the rains; also from the size of some of the trees in the garden, compared with those in the jungle, that a certain degree of cultivation is absolutely necessary to ensure success.

at Bunawassi had not succeeded so well as was expected. But from this experiment much information has been derived, the result of which is that the sandal tree require both shade and water and a soil which will not become

73. To unite these advantages and to procure a valuable supply of sandal-wood at as moderate a rate as possible without incurring the expense incident to the formation of regular gardens, I propose the following plan:—That eligible situations near to villages in Soonda and Bilghi be chosen, that they be fenced in to exclude cattle, and the plantation entrusted to the Potal of the village, he receiving a small remuneration for his trouble. The trees to be watered by the inhabitants of the village till they attain a certain age, at the lowest rates agreed to. The following calculation of the expense of rearing 20,000 trees seems to be the most advantageous and moderate rate of procuring a supply of sandal-wood:—

	B.Ps.	f.	c.
Fencing in the situations when chosen, as already mentioned, at 5 B. Ps. per 1,000.....	100	0	0
The monthly pay to each Potal for taking care of 1,000 trees at 1 B. Ps. per month, or annually.	240	0	0
Watering 20,000 trees during the hot months at 1 B.Ps. per 100	200	0	0
Total.....	540	0	0

74. In addition to this I would recommend that the establishment entertained at present for the sandal plantation at Bunawassi (S. Pagodas 150 per annum) be continued for a few years longer, as out of the 6,000 trees at present in the garden 4,000 are in a very forward and healthy state, many of which would decay were the establishment immediately abolished, but which a little longer care may enable them ultimately to reach maturity; also that a sufficient number of teak trees be planted immediately throughout the garden to increase the shade. These trees, from an experiment made by the Acting Conservator of Forests at Sedasighur, and seen by me a twelve-month ago, had reached the height of 12 or 15 feet in the short space of three years, and with a very slight degree of care.

75. I also beg leave to propose that the pay of the present manager be increased to S. Pagodas 5 per month, to enable him to defray the additional expense of moving about, and that the whole of the plantations should be placed under his superintendence, the Bunawassi plantation to be placed under his residence. Thus will

20,000 trees at the end of six years would cost Government S. Pagodas 3,846-38-44 (in addition to the present annual sum of 150 Pagodas), at which time it is supposed they would require little or no further care, and at the expiration of 50 years would produce 3 maunds of the first sort of sandal per tree and 2 maunds of inferior sandal, or 5,000 candies, at the probable value of 100,000 Pagodas.

76. There are altogether 3,272 public buildings of Hindoo worship and 131 of Mahomedan musjeeds that are supported from the revenue, besides several other places of private worship supported by individuals. There are also some Roman Catholic churches supported wholly by the proselytes to the Roman faith. The important question as to the policy of placing Church lands under the control of pagoda establishments was fully considered in my letter to your Board dated 20th July 1808, and my opinion, that the prevailing mode (since Fusly 1211) of paying all religious establishments from the treasury should be continued, was acquiesced in.

Their present annual revenue is as follows:—

From the rent or produce of lands granted in former times by the sovereigns of Canara..	S. Ps.	f.	c.
In money, to make up deficiencies in the foregoing, and which is the <i>net</i> sum the pagodas cost Government	28,378	21	66
	8,711	14	14
Total....	37,089	36	0

77. With regard to the control under which this revenue is disbursed, the monthly payment is first sent to the Tassildars, who discharge the tusdeeks of each pagoda. In these tusdeeks the pay of every individual is expressed, and the remainder appropriated to the observance of certain daily feasts and ceremonies. The only complaints I ever hear from pagoda Bramins are confined solely to repairs, in which it is impossible, in a climate so destructive of all buildings, to meet their wishes. Their general appearance

conveys at once a notion of this, for the funds appropriated to repairs being very scanty none can be bestowed but upon the main fabrics, leaving their surrounding walls and entrances in a dilapidated state.

78. No repairs at the expense of Government had ever been made to these buildings until the month of November 1808, when it was pleased to comply with my recommendation that the sum of S. Pagodas 16,999-18-0 should be expended in defraying the repairs of *certain* of the principal pagodas and mosques, repayable in ten years by monthly stoppages from their allowances. Repairs were accordingly made within the three following years, and half the amount has been recovered, as the Board will perceive by my last quarterly return. But as the sum appropriated to the number of buildings repaired (225) averages only S. Pagodas 75-24-64 each, it may be supposed the repairs could neither be very solid or extensive, and many are consequently still in a very bad condition. Should Government be pleased to grant any further assistance hereafter, it would, I think, be a preferable plan to select one dewustaan and one musjeed in each talook annually, and have them repaired in a thorough manner, after an estimate of the same had been fully considered and approved of.

79. These subjects were so fully considered in my letters of 21st January 1807 and 25th July 1812 that I must beg a reference thereto.

Roads, Bridges, Ferries, Choultries and opening of Ghauts.—The Collector will explain what improvements have been made under each of these heads in the province of Canara since its acquisition and at what expense to Government.

It only remains to observe that the roads and ghauts in particular require the earliest attention, for the labour and difficulties experienced by travellers upon most of them are very great, and impede the trade of the country.

In 1807 the sum of S. Pagodas 1184 was granted me to repair certain roads and bridges, and in addition thereto the annual repairs amounted to about S. Pagodas 250 per annum, including those made by Mr. Ravenshaw,—total in 14 years, Pagodas 4,684.

80. My report having been drawn out when the Board's Proceedings, under date the 26th November last, were received, obliges me to notice them here. The four last paragraphs only demand reply. I shall, therefore, combine what I have to say upon them in the order which I think best calculated to express my sentiments.

The Board had indulged the hope that from the superior facility, compared with other provinces with which the land revenue of Canara is collected, that the land assessment was more moderate in that province than in any other district under this Government, and that the constant market which existed for the principal produce of the soil and the favourable price obtained for it, had rendered this moderate land assessment, fixed so long ago as Fusly 1209, still lighter; and as the monopolies of salt and tobacco were introduced at rates falling short, in the case of salt, the rates introduced into other districts, and in the case of tobacco at rates not much exceeding the selling prices which prevailed previously to the introduction of the monopoly, as stated by Mr. Read himself on the occasion of the late discussion respecting a reduction of the monopoly price, the Board did not, under these circumstances, expect to learn that these imposts, combined with a moderate land tax, had proved burdensome to the inhabitants of Canara.

Impressed as the Board were with the belief that the circumstances of the inhabitants of Canara were improving under the Collector's lenient administration and the protection afforded by the Courts, they have read the remarks above quoted with great regret, and in proportion as it is desirable that the burdens of the people, if excessive, should be relieved, in the same degree it is necessary that the Collector should explain

81. The statement forwarded with my letter of the 15th October professes to exhibit a comparison between two documents already before the Board, viz. the settlements of Fuslies 1209 and 1222; but it is incumbent on me in a report of this consequence to correct, where necessary, the errors of my highly respected predecessor, when the adoption of his figures would exhibit an erroneous view of the revenue. His settlement for 1209 included several sums under the head of land rent which arose from the following sources, viz:—

	S. Ps. f. c.
Road Customs	432 39 5
Tobacco	2,959 27 77
Arrack and Toddy	896 7 31
Total....	<u>4,288 29 33</u>

To form a just comparison, therefore, with these fuslies not only that amount must be deducted but likewise the Coorg cessions, when the true settlement of land rent in 1209 upon the present extent of Canara will be Star Pagodas 440,630 34 20 that of 1222 (Melwassi being deducted) is 464,394 29 41
Increase 23,763 40 21

citly state, in the report expected from him, the causes which have combined to limit the summit of the ryot's highest prosperity to Fusly 1215, or, in other words, which have contributed to render stationary, if they have not tended to depress the condition of the inhabitants of Canara.

It is stated that the land assessment fixed by Colonel Munro has, in many cases, been raised in some estates to make up for the deficiency where it had been necessary to reduce the assessment in other estates. If the Board mistake not, though the general standard of assessment was determined, it was always intended that inequalities should be corrected. If, however, this measure of raising the assessment on the estates which have already been assessed to the full extent proposed by Colonel Munro has been carried to any great extent, and merely with the view of making up a deficit in the collections elsewhere, from whatever causes, it is possible that the uncertainty hence resulting as to the limit of demand may have contributed materially to check industry and improvement. It is desirable, therefore, that the Collector should explain to what extent and on what principles this additional assessment has been carried, and what have been its effects.

The Collector will also explain fully what sources of trade and profit have been "much curtailed," as represented by him, in the latter period of the Company's administration, compared with what they were in the early part of the Company's government.

This increase has been ascertained after a most careful and laborious examination of all the talook accounts, subsequent to my despatch of 15th October.

82. Star Pagodas 23,763-40-21 being, therefore, the real increase derived from the land rent in 14 years, I shall state the causes from which it has principally arisen.

From the extended occupation of waste lands, *public* and *private*, after deductions on account of heavy rain, wind, repairs of banks, destruction of wild beasts, public roads, &c., . . S. Ps. 5,569 14 2
From concealed lands .. 3,957 33 11
Lands recovered from the overflowing of rivers .. 66 28 33
Additions to the rent of estates lowly rated .. 14,170 9 65
Total 23,763 40 21

83. The number of landed proprietors paying revenue to Government are 43,366. It is the aggregate collections *from them* that I conceive to be too high. In addition to their increased assessment I calculate that, together with their families, we are drawing from them a further sum of Star Pagodas 43,366 per annum, or one Pagoda each in the enhanced price of their tobacco, salt, arrack, stamp and law expenses, which is not reimbursed to them in an increased demand or price for their productions; and if the only sure guide be, as Major Munro

expresses it, "the feeling of the people under collection," the experience of the last six years is a convincing proof that they are not now so able to pay their rents as formerly.

84. The profits of the traders and cultivators together are curtailed more or less by reason of the following causes:—

From the introduction of the tobacco monopoly: though I am far from meaning to represent the present price as burdensome to the people, there is great reason to believe that it is still much more than what they generally paid for that article when we became possessed of Canara, notwithstanding the high price it bore at a few populous places. Before the introduction of the monopoly any person might import tobacco on payment of the duties, and on selling it to the renter the latter condition they frequently evaded, as may be supposed. Tobacco is now brought in by one person only, the contractor; consequently the trade in that article is greatly confined.

From the newly established road customs: the merchants frequenting Soonda have been subjected to a duty on their cloths which they never paid before, and grain exported by land is charged with a duty of 3 per cent. But in all other respects the inhabitants and inland traders have been benefited by the new custom regulations.

From the newly established sea customs: the import duties (as already noticed) are not only risen from 6 to 8 per cent., but the goods of the merchants are valued by much too high: many of the articles excused the road customs, pay those of the sea. They are subjected to anchorage duties and other port expenses which were before excused them, from which no revenue of any consequence is derived, and which have only tended to render the native merchants discontented, and to depress their spirit in trade.

From the introduction of the salt monopoly: previous thereto, the inhabitants could every where supply themselves with salt at an average of Star Pagodas 5 per garce; they now pay 25 and 30. This, upon the quantity annually consumed by the inhabitants (860 garces), forms a difference of about Star Pagodas 21,500, of the accuracy of which there is little doubt, as our accounts constantly

exhibit the inland and foreign trade separately. No merchant frequenting Canara by sea can now import any salt from Cutch, Bombay, or Goa, and many of those frequenting it by land have forsaken it for Goa or Malabar; all salt must now be paid for in ready money, which doubtless affects the intercourse which formerly subsisted between the traders and inhabitants possessed of salt.

From the introduction of the stamp duty and various judicial expenses, these fall on the inhabitants almost exclusively, and are to them entirely new expenses. To these must be added the extra expenses many of them are put to by long journies and attendance upon the court, so that it may be questioned whether the inhabitants are so well pleased with the mode of receiving justice as formerly. From the entire desertion of the Arab ships which used to frequent Mangalore eight or nine years ago, and reduction in the number of dows, the owners of which always carry away the best rice of the country.

By the trade in teak and other valuable timbers being completely prevented, and the duty on poon spars much increased. By the fall in the price of their products, especially above the ghauts, joined to a fluctuating demand from a reduction in the number of establishments, civil and military, and withdrawing of the troops from Goa. From half the amount formerly expended within the province in payment to the dealers of horses being now paid in Bombay, and from the frequent large remittance of treasure to the Presidencies, by means of which a much smaller proportion of money is now circulated in the country than in former times.

These, gentlemen, are the causes which have tended, in my opinion, to diminish in some degree the wealth of the people; but, should the various modifications proposed by me be carried into effect, the inhabitants of Canara will have no just cause of complaint, and their prosperity be greatly accelerated.

I have, &c.

(Signed)

A. READ, Collector.

Cundapoor, 1st January 1814.

No. 58.

TO THE SECRETARY TO THE BOARD OF REVENUE,

Fort St. George.

SIR,—I have the honour to acknowledge your letter transmitting copy of a minute recorded by the Governor General on the process followed in the Upper Provinces of Bengal for assessing and settling the land revenue in contrast with that observed in the ryotwar districts under this Presidency, and in answer I beg to forward such observations as have occurred to me regarding the points more particularly alluded to by His Lordship with reference to the revenue system prevailing in this district.

2. From the nature of the tenure under which the land of Canara is held, the result of the revenue system of this district does not afford any immediate evidence upon the point which His Lordship has had under consideration, namely, the respective merits of the village and ryotwar settlements. The tenure of land in Canara, the Board are aware, is essentially different from what is generally called ryotwar. That assessment is formed on every field; the assessment of Canara is formed on each estate or wurg, and constitutes a third class or "Wurgwar assessment," the yearly settlement being made with each proprietor of an estate.

3. On our occupation of this country we found a proprietary right in land clearly established and acknowledged. This right was vested in a body of hereditary farmers, each holding his separate estate and paying his assessment direct to the Government, without the intervention of any zemindar or village community. The rights of the under-tenants, whether permanent or temporary, were equally established by the known customs of the country. We found, in short, already existing what it has been the object of every system since Lord Cornwallis' time, whether mootadary, zemindary, or ryotwary, to create a distinct property in the soil, and a body of farmers devotedly attached to their hereditary property, and connected with the working cultivators as landlord and tenant. The burdens payable by the landholders were increased under the

oppressive governments which followed each other, from the dissolution of the Beddenore Government to that of Tippoo, till many farmers were ruined and many estates lost their saleable value; but the tenure upon which land is held remains the same. The only result has been that some estates have been thrown up and thus lapsed to Government, but the proprietary right of the great body of landholders has remained uninjured.

4. The peculiarity of the system is, that the assessment is not levied upon each field according to its class, but upon each estate in the aggregate. That, so long as the assessment upon the whole estate is paid, the owner is at liberty to cultivate what portion and in what manner he may find it his interest to do so; the profits arising from any improvements, or outlay of capital, are entirely his own, and do not lead to any increase of assessment. In fact we have not formed any new settlement; we have taken the assessment as we found it, remitting such portions as appeared to press too heavily upon some estates, almost the whole of which remissions consist, not of the original assessment of the estates, but of additions made under the government of Hyder and Tippoo.

5. To a district in which a system so essentially different prevails most of the observations on the respective merits of the village and ryotwary systems do not apply, and I am, therefore, unable in reference to this province to offer any answer to several of the queries in His Lordship's minute. So long as the assessment fluctuates and remissions are necessary, the system is open to one of the objections which His Lordship remarks upon, *viz.* the minute interference of the servants of Government in examining the estates. But the Board are aware that this objection is daily becoming less; that for several years an inquiry has been going on, and is now approaching to completion, with the view of ascertaining the average produce of those estates which do not pay the full assessment, and fixing a maximum assessment in proportion to their capabilities. With those estates which pay the full assessment, or which are to be raised to the maximum standard by instalments (which have been granted for the purpose of allowing their resources to be fully developed) no interference or examination takes place. The

only instance in which this rule is departed from, is when the proprietor expresses a wish that his lands should be examined to establish a claim for remission on that year's settlement. But such requests are in ordinary years unfrequent, and it is proper to observe that of the 55,038 estates in the province 42,322 belong to the above classes, and require no further inquiry except in cases of suspected fraud, or their produce falling off from accidental and, at present, unforeseen circumstances.

6. Where land is subject to such minute subdivision, as in Canara, it cannot, of course, be expected that all fluctuations should cease; but this disadvantage, which every other district in some degree participates, is already much diminished, and will be further checked, as the revision of the assessment progresses, if a liberal reduction is made on the small and poorer class of wurgs. In other respects the revenue system in this province appears to me to combine most of the advantages of the strictly ryotwar and the village systems, without, at the same time, sharing their defects. The established proprietary right, joined to a fixed assessment, offers every inducement to the improvement of the land. No interference on the part of the Government servants takes place except at the desire of the landholders, and the public manner in which the Jumma bundy is conducted is a valuable check to fraud by encouraging every proprietor of an estate to be present and meet the Collector.

7. The evidence of this district is not, consequently, decisive in favour of either of the systems under discussion, though it leans towards the ryotwary, in which its present prosperous state had probably its origin. But it has always appeared to me that this province deserves particular attention, as some proof of the results which may be expected from that proprietary right in the soil which it has been so much an object to establish. It was an observation of Sir Thomas Munro's, that Canara ought to be many years in advance of any other province, and it must be a question of deep interest, how far a land possessing a fertile soil, a body of free landholders, an unfailing monsoon, and a generally steady market for its produce, has progressed during 40 years of our rule? Could the

result be truly estimated it might show how far the comparative state of other districts is owing to a defect in the title upon which land is held, and how far to the numerous other causes which affect the welfare of people.

8. But in instituting such a comparison it would be difficult to make a just allowance for those extraneous causes which have tended to check the prosperity of the country. In Canara these are, *1st*, the large amount of its revenue annually sent out of the district to Bombay, instead of being chiefly spent in the country, as under the former governments; and, *2ndly*, the decline in the prices of agricultural produce caused principally by the scarcity of the precious metals. Other districts have felt these disadvantages to as great, and in some instances greater, extent than Canara; but their depressed condition, contrasted with the facility and steadiness with which the revenue is still realized in Canara, speaks highly in favour of its system, and of the advantages which are derived from the land being private property, and belonging not to village communities but to single individuals.

9. The questions which apply to this district are the 2nd, 3rd, 4th and 6th. I shall proceed to offer remarks on each in succession.

It is most satisfactory to observe that a very marked increase has taken place, and is now going on in the saleable value of the land of Canara.

Question No. 2.
How far has each of the several descriptions of land, garden, irrigated and unirrigated, acquired a saleable value up to this time in the several districts?

It is difficult to estimate, or rather to prove, the actual increase, from the difficulty of ascertaining the actual produce of estates; but I believe it can be clearly shown to have risen of late from 8 to 12, and that it is frequently sold at 16 and 18 years' purchase. The following are examples of sales which have taken place within the last few years in the Mangalore and Buntwal Talooks:—

illegal and fraudulent acts. It is leading to the improvement of land under cultivation, and to the cultivation of waste, and it may be hoped that it will also lead in time to a more healthy state of the revenue and improvement of credit.

In the 17th paragraph his Lordship has alluded particularly

3rd Question.

Can the Bengal system, of combining a professional with a field survey so as to embrace the whole country in its circuit, and to afford valuable topographical and geographical delineations as well as detailed revenue information, be now adopted with advantage in any district at Madras?

to this district with reference to the subject of this question and the difficulties which have been experienced in framing a revenue survey. The revenue system which prevails in the province, and particularly the revision of the assessment which is now in progress, render this subject of much importance, but at the same time they render it one of much difficulty. The revenue of the Government on the more productive estates is limited by prescriptive right, the intimation given by our Government that the ancient rates, or shist and shamil, will not be increased. On poorer estates it is proposed that it be equally limited, by declaring the revised assessment permanent; and the wisdom of this measure cannot, I think, be questioned. If the assessment upon the rich estates is in some cases too light, upon these it certainly is not, and it would be a false measure to swell the revenue of the province by making these estates compensate those which have not been subjected to inquiry. But when the whole assessment on the cultivated land is thus limited, it is to the waste alone that Government can look for any increase to the land revenue. It thus becomes a matter of much importance to define distinctly the extent of land upon which this assessment is fixed, and I know of no measure which this could be more adequately accomplished than by a survey; but it is a question of much nicety whether the benefits will compensate the shock to that confidence which is now felt in the enjoyment of their property, resulting from the adoption of a measure calculated to excite alarm, and to one to which the natives of the district are averse. Under former governments a survey was unknown; the original assessment was formed upon a rough estimate of the capabilities of the ground, which was measured by the supposed quantity of the seed required to sow it. A candy or mora of land

varied, therefore in extent according to the nature of the soil, being larger in proportion to its productive powers (as good land requires less seed than that of an inferior quality). Any actual survey by measurement was unknown, the recorded "Beejwary" and the description of land under the classes Byle, Mujel, and Bett being the usual record. Although rude and imperfect, the result of a survey of this nature is wonderfully accurate, and practised inhabitants of the district will vary but little in their estimate of the extent of a field. The same custom of the country has been continued under our management, both in the division of estates and in making the annual inquiries as well as those made with the view of permanent reductions of the assessments until the last few years, when actual measurement has in some degree been introduced. In the year 1801-2 Doormoty such information as could be collected from the shanbogues' (or curnums') accounts regarding each separate estate was entered in a separate chitta, or putty of that wurg. If the Beejwary was on record this was entered in the chitta, but this was not universally the case, and in many the Beejwary was omitted or entered on a hasty inquiry made at the time by the native district servants. Imperfect as these accounts are, they are generally referred to when inquiry is necessary; the limits of the estates being determined upon reference to these subsequent accounts, and the evidence of the elders of the villages. From the absence of survey accounts and specified boundaries, and from the frauds of the shanbogues, especially during the changes of the government of the country, and from private collusion, as well as encroachments upon waste, there can be little doubt that the proportional value of estates has been much altered. That the assessment of some estates has been thrown upon those uncultivated, and land belonging to estates reported as uncultivated, included in estates to which they did not belong. The extent of the Government right in the jungles and waste has never been very clearly defined, and some extensive tracts have been gradually included by persons whose right is extremely doubtful. In many cases the just claim to the right of pasturage or of gathering leaves for manure preferred by the holders of the neighbouring estates to the exclusion of other villages has

been changed to a claim of proprietary right in the soil, and many secret encroachments have been made upon waste to which the parties have no title whatever. Much jungle is cut, especially in the north of the district, as firewood for the Bombay and other markets, and there is reason to believe that little is cut without payment of a fee to some alleged proprietor whose claim is gradually becoming prescriptive. On a late occasion the cassia of the Government jungles was rented for one year, but the renter's agents found their right resisted in numerous instances by private claims. In 1823 Mr. Harris deputed servants to the Bekul Talook, I believe as an experiment, to ascertain and report the extent of the Government jungles. Their task was an easy one, for throughout that extensive talook the inhabitants admitted only 14 small patches to be Government jungle. These remarks will prove that I consider the subject one of much importance, as the Government right to property, which may soon acquire a very high value, is at stake; but, besides the objection to a measure of this nature being adopted from the fear of shaking the confidence of the people, I am not possessed of data from which to judge of the immediate expense which the results of the measure would have to counterbalance. His Lordship has alluded to a survey now going on in Chittagong by which it is hoped that difficulties similar to those of this district have been successfully encountered. I shall feel obliged if the Board will endeavour to put me in possession of the system upon which this survey is conducted, as it would probably afford valuable information applicable to this province, and enable me to judge whether a survey is advisable, or whether other measures could be adopted in preference to secure to the Government its title to the forests and waste lands.

I think that the system of minute annual scrutiny ought to be

4th Question.

It is the general belief of the revenue officers at Madras that the system of minute annual scrutiny and adjustment of individual assessments can be kept free from the evils of oppression, abuse and exten-

avoided as far as possible, but I have above observed that the necessity for this scrutiny can only be avoided by a liberal reduction of the assessment upon the poorer estates now under investigation. It is only on the estates upon which the

sive dissension and ill-will, which have been apprehended, and on what ground does such a belief rest?

proposed fixed assessment has not been determined that any annual investigation is made.

The interests of under-tenants are sufficiently defined by the

6th Question.

What arrangements are or may expediently be made in the Madras settlements for defining and recording the interests of under-tenants who may have fixed rights of hereditary occupancy or otherwise? There are passages in Mr. Campbell's paper which seem to leave it doubtful whether the Collector makes any distinct record for the protection of hereditary under-tenants.

known usages of the country, but there are no express arrangements for recording them. The general tenor of the regulations, which were apparently framed for the protection of under-tenants when Government resigned their proprietary title in the land to private individuals, is, however, so favourable to the tenants, and so inapplicable to this district, that the landowners themselves are those who

have most ground for complaining of the absence of such arrangements. The under-tenants are divided into "Mool Guenie" or permanent, and "Challi Guenie" or temporary. Leases for a certain number of years are little known. The portion of the regulations which is objected to, and which is inapplicable to this district, is that which empowers the Collector to interfere in determining the rent to be paid by all, even yearly tenants, such interference being clearly inconsistent with the undoubted right of the landlords in Canara to manage their own property. Any arrangement for registering the rights of permanent tenures and even annual leases might be advantageous, but the rents ought to be settled with the farmers on such terms as they may choose to grant without reference to the Collector. Under the present system the tenant is treated with much indulgence. If he has paid a fixed rent for a number of years, the landlord on wishing to raise the rent, or to oust him, is generally referred to the court, should the tenant allege a Mool Guenie right. This perhaps is correct, but the power given to every temporary cultivator to bring his case before the Collector, and to the Collector to inquire into and adjust the rent, weakens the power of the landlords, and is an unnecessary and impolitic interference. Much land has now become Mool Guenie property by the same process by which copy-hold property became established in England by the courts confirming a right rendered pre-

scriptive by long possession, and much by the proprietors contenting themselves with a small rent in preference to going either before the Collector or the court. If the tenant alleges prescriptive right, the burden of proof is generally thrown on the proprietor, and if the tenancy has been inherited without disturbance the courts are generally averse to disturb it.

I have the honour to be,

Sir,

Your most obedient Servant,

(Signed) E. MALTBY,

Acting Principal Collector.

Mangalore, Canara, 22nd July 1839.

REVENUE DEPARTMENT.

Extract from the Proceedings of the Board of Revenue under date the 15th September 1831.

1. Read again the letter from the Secretary to Government in the Revenue Department, dated the 25th, in consultation 31st March last.
2. The Board are directed to prepare and submit for the information of the Right Honorable the Governor in Council a report on the state of the assessment in Canara in Colonel Munro's time in 1800, and the several variations which it may have undergone subsequently; with copies of the documents and instructions upon which the alterations were carried into effect.
3. The Board accordingly proceed to fulfil these orders.
4. The nature of the landed tenures which have subsisted from ancient times, and still exist in Canara, have been fully described in documents already on the records of Government; it will be sufficient for the present purpose briefly to notice that the hereditary possession and usufruct of the soil was in former times vested in a military

tribe, the Nayers, to whom the present race of proprietors have succeeded; who in part cultivate their estates by means of hired labourers and slaves, and rent out the remaining portion to tenants, of whom there are two classes, viz. permanent tenants and temporary tenants. The former obtained from the landlord, generally on the payment of a fine, a perpetual grant of a certain portion of land to them and their heirs for ever, on the condition of paying annually a specified invariable money rent. Subject to that condition they are at liberty to sub-rent, mortgage, or sell their interest in the land, and are rather a description of subordinate landlords than mere tenants. The only manner in which their title in the land is liable to cease is on failure of heirs, when it lapses to the landlord. The temporary tenants rent, on such terms as are mutually agreed upon, land for a limited period, and, unless through failure in the payment of the stipulated rent, cannot be ousted during the period of their lease. There is also another class of tenures held by mortgagees on terms somewhat similar to those last mentioned. These mortgages are never liable to be foreclosed, and are redeemable at any period however remote. It is from the landlords that the revenue of the state is received, and it does not appear that the ruling power has ever interfered with the arrangements subsisting between the landlord and his tenants.

5. From the remotest time of which there is any record till near the middle of the fourteenth century, land in Canara was assessed in rice at a quantity equal to the quantity of paddy sown. The revenue was sometimes collected in kind and sometimes in money at the discretion of the Sirkar. Between the years 1334 and 1347 Hurryhur Roy, the Rajah of Byjanuggur, made a new assessment of the province on the principles laid down in the Shasters. Taking two and a half katties of seed as the basis of the calculation and assuming the produce to be to the seed in the proportion of 12 to 1 he apportioned the produce in the following manner:—

To the landlord	7½ katties
To the cultivator or labourer	15 „
To the Sirkar	7½ „

The Sirkar's share of the produce as above was supposed to be divided as follows :—

To the Sirkar one-sixth of the gross produce	5 katties
To Devustans one-thirtieth	1 „
To Brimhaday or Bramins one-twentieth	1½ „
	<u>7½</u>

6. Seven and a half katties of paddy were reckoned equal to 3½ katties of rice, from which was deducted one-tenth, or four hanis per katty, as a remuneration for beating it from the paddy. The balance, 3 katties and 15 hanis, was supposed to be the fund from which the Sirkar rent of one Ghetti Pagoda for 2½ katties of land was to be paid. The effect of this arrangement is stated in reality to have been to raise the assessment so as to absorb nearly one-fourth of the gross produce, instead of being limited, as it ostensibly was according to the rules of the Shasters, to one-sixth part of the gross produce.

7. This settlement of Hurryhur Roy, which is referred to in all subsequent accounts, and is the foundation of the present land rent of Canara, was not made on actual measurement, but from the estimate of the quantity of seed reported to have been usually sown in each field, and the aggregate of the assessment on fields, constituted the Jumma of each estate. Up to the year 1587, when the province came under the Beddenore dynasty, the Sirkar rental remained with little alteration. No additional assessment was imposed by the Beddenore Government till the year 1618, when an extra assessment, equal to 50 per cent. of the ancient land rent, was laid on the whole of Canara with the exception of the Hobly of Mangalore. The Byjanuggur assessment with all additions down to the year 1660 incorporated with it, had for more than a century prior to the conquest of the country by the princes of Mysore been considered the Rekah or standard rental of all the lands of the province, cultivated or waste. The standard rental of the province thus fixed amounted to Pagodas 5,80,759.* From this various deductions on account

* Statement marked A enclosure in Colonel Munro's letter dated 31st May, in consultation 28th August 1800. Column 2.

of Enams, of lands destroyed, of irreclaimable waste, &c, amounting to Pagodas 3,34,136,* were allowed, leaving a total Shist on the lands actually occupied and paying rent of Pagodas 2,46,623,† which together with various extra assessments imposed under different pretexts, such as for the purpose of discharging the Mogul Pescush, the Mahratta Chowk Nuzzurs on the occasion of marriages, for the erection of choultries (some partial to particular parts of the province, others general) amounting altogether to Pagodas 40,339,‡ or about 12-9½ per cent. of the original land rent, constituted a total Jumma of Pagodas 3,20,827§ at the close of the Beddenore Government.

8. On the conquest of the country by Hyder in 1764 he ordered an investigation to be made into every source of revenue, with a view to its augmentation. He caused the rent of much of the land which had formerly been deducted as waste and still remained uncultivated, to be collected, and a variety of oppressive extra assessments to be imposed, by which the Beddenore Jumma was swelled to Pagodas 5,33,202.* A similar course was pursued by his successor Tippoo; the greatest increase made to the land rent by him was by the total resumption of all Enams. A large proportion of the extra assessments imposed during his administration were never collected; they nominally amounted to Pagodas 3,38,076,† making a total Government demand on the whole of Canara of Pagodas 8,71,278.‡ Deducting from this a remission of Pagodas 2,600, and items of extra assessment, which though ordered had never been realized, amounting to Pagodas 2,52,589,§ left a net demand of Pagodas 6,16,089|| Of this sum, Pagodas 359,752* only consisted of the standard rent or Shist. Of the remainder Pagodas 2,08,956† were extra assessments, Pagodas 33,503‡ were new items of revenue, and Pagodas 13,876§ village taxes.

* Column 49.

† Column 67.

‡ Column 68.

§ Column 64.

|| Column 71.

* Column 72.

† Column 73.

‡ Column 74.

§ Column 76.

9. In forming the first settlement after our acquisition of Canara, Colonel Munro stated that he considered himself merely as a Collector, whose duty it was to investigate and report upon the state of the country, and that, however much he disapproved of the numerous additions made to the ancient land-rent by Hyder and Tippoo, he did not consider himself at liberty to deviate widely from the system he found established. That, accordingly, he had made no other reduction in the assessment of Tippoo Sultan than such as was absolutely necessary to ensure the collection of the rest.

10. The deduction thus made in the settlement of Fusly 1209*

* Paragraph 16.

amounted to Pagodas 1,50,940,† composed of the rents of waste lands of which the proprietors had become extinct, and which, though they had been in that state

for a long time back, had been permitted to swell the Jumma at the beginning, and the outstanding balances at the close, of the year, and included a reduction of a part of the extra assessment on such estates as were running to waste from the inability of the owners to pay the high rent with which they were loaded.

11. Colonel Munro's settlement accordingly amounted to

† Column 92. Pagodas 4,65,148,‡ of which Pagodas

§ Column 83. 2,84,604§ were composed of the ancient standard land rent or Shist, the remainder Pagodas 1,80,545 consisted

* Extra assessment by the Rajahs of Beddenore 54,679
Do. by Hyder . . . 83,462
Do. by Tippoo . . . 15,319
New heads of revenue 16,580

Village Tax 170,038
10,505

180,545

† Column 33.

that, considering what the country had suffered during the last 12 years, he was of opinion that the settlement he had concluded was,

in proportion to the resources of the inhabitants, full as high as ever it had been at any period under the Mysore Government. Such an assessment, he conceived, could always be realized in times of tranquillity; but without a reduction of it the country could not improve, nor land ever become generally saleable. Colonel Munro, considering that the Beddenore assessment at the time of Hyder's invasion was as high as was consistent with that desirable object, recommended—with reference to the relief that would be afforded to the agricultural classes by the abolition of all road customs and of duties on grain then contemplated, which were levied at different rates in different parts of the country, and to the existing condition of the several districts—that the assessment of the land rent in the talooks of Honawer and Ankola should be fixed at the Beddenore assessment; in Cundapoor, Bilsawer, Barcoor, Soonda, Balaghaut, and Bilghi, at the Beddenore assessment

Paragraph 36.

with 25 per cent. of the additional assessment of Hyder; and in all the other districts at the Beddenore assessment with 30 per cent. of the Mysore extra assessments. The

Paragraph 37.

reduction in the amount of the land rent which would thence be occasioned he estimated in round numbers at eighty thousand Pagodas, and suggested, in the event of its being thought inexpedient to authorize immediately so large a reduction in the assessment, that in the settlement of the land revenue of the ensuing Fusly one-half of the remission proposed by him might be granted. Such a remission, he observed, ought not to be regretted when it was considered that it was merely relinquishing a part of a burdensome assessment.

12. On the 28th of August 1800 the Board laid before Government Colonel Munro's report on

Board to Government 28th
in cons. 28th August 1800.

the settlement of Canara for Fusly 1209, observing that they were not then prepared to enter into a consideration of his propositions for reducing the assessment, as they considered further explanations on certain points necessary; but in the meantime the abolition of the inland custom duties would, they remarked, afford relief to the country.

13. The Government being convinced that an immediate

Government to Board 20th
in dy. cons. 29th September
1800.

Paragraph 13.

and discretion, granted authority for assessing the whole of the
lands of the province at the rates recommended by him; at

Paragraph 14.

the same time leaving it to his discretion
to make such alterations as subsequent
information and reflection might, in his judgment, render expedient.
They, however, desired that such remission should be considered
and entered in the accounts as temporary.

14. The above orders were communicated by the Board

To the Collector 27 in dy.
cons. 29th September 1800.

for the information and guidance of the
Collector without comment.

15. In his report dated 9th November 1800, written just be-

From Collector 9th Novem-
ber in cons. 11th December
1800.

fore relinquishing charge of the province
of Canara, Colonel Munro, in reference
to the observations of the Board in re-
gard to the apparent inequality of the re-

ductions from the ancient assessment which had been recommended
by him, stated that circumstances had subsequently occurred that had
induced him to judge more favourably than he had formerly done of
the condition of the inhabitants of Canara; the principal one, and
from which he inferred the value of landed property, was the
innumerable disputes about land that had come before him. He
observed that, could the relative degrees of value attached by the
inhabitants to land in different parts of the province be ascer-
tained, that combined in some degree with a retrospect to the Shist
and collections of former times, would afford the best standard
for determining the proportions of the assessment which should
be reduced. He thought that, next to a regular survey, the best
mode of gaining a knowledge of the produce and value of land
would be by keeping a register for some years of the rent and
produce of all land that became the subject of litigation. Colonel
Munro had endeavoured by every means in his power to obtain

information as to the relative proportions of the produce, after
deducting all expenses of cultivation, that go to the Sirkar and the
landlord. In the cases that had come judicially before him the
landlord's rent was oftener above than below 50 per cent.; sometimes

Paragraph 6.

it was as high as 80; and, from all the
information he had been able to collect,

he was inclined to believe the average rent of the landlords to be
about 50 per cent. of the net produce in all the districts below the
ghauts, except Mulki, Cundapoor, and Bekul, where it might
be from 30 to 40, and in Ankola and part of Honawer, where
it was somewhat less—in some parts as low as 15, in others as high
as 80 per cent. Many of the estates that were formerly valuable,
he observed, had now fallen into decay; various causes, to which
they are not now liable, had under the Mysore Government contri-
buted to this result; hence the reduction of the assessment should
not, he said, be regulated solely with reference to the present state
of income. Referring to the facility with which the collections had
been made, and to other circumstances proving the improved con-
dition of the ryots, Colonel Munro was of opinion that the settlement
of Fusly 1209 might always be collected without a balance, but that
if it was wished to raise the country to a state of prosperity the
assessment must be lowered. Were he certain that in the course of
a few years the country would so far recover from the shocks it sus-
tained under the late government as that half the net produce or
landlord's rent would be equivalent to the public revenue, he would
propose no reduction; but having doubt as to that result, and
as persons of intelligence and long experience considered the exist-
ing assessment to be higher than half the net income, he proposed
the following proportional reductions from the settlement of Fusly
1209 as those which would bring it to that rate:—

	Total assessment in Column 88.	Reduction, S. Ps.	Reduction per cent. on Column 88.
Mangalore.....	8,797	1,231	14
Vittel	7,971	956	12
Bekul.....	11,049	1,656	15
Kurrupe	7,192	1,440	20
Carried over	35,009	5,283	

	Total assessment in Column 88.	Reduction, S. Ps.	Reduction per cent. on Column 88.
Brought over..	35,009	5,283	
Pottoor	8,865	1,237	14
Buntwal	13,614	2,177	16
Karcull	7,987	1,755	22
Mulki	14,680	2,349	21
Bilsawer.....	10,595	3,071	29
Barcoor	8,811	3,259	37
Cundapoor.....	13,379	3,743	28
Honawer	14,170	3,968	28
Ankola	6,710	2,348	35
	1,33,825		30,190
Soopah	4,491	1,794	40
Soonda	5,598	1,400	25
Bunnawassi.....	6,124	1,410	23
Bilghi	3,419	1,370	40
	19,632		5,974
	1,53,457		36,164

These reductions, he remarked, would bring the settlement about $7\frac{3}{4}$ per cent. lower than that of Fusly 1209, $30\frac{1}{6}$ per cent. lower than Tippoo Sultan's assessment, and $25\frac{1}{6}$ per cent. lower than his collections in Canara in 1788-9, of which, however, a large sum arose from the profit in the sale of grain to foreign merchants, and would only fall short of his collection of land revenue by 16 per cent. If further remission was required any where, Colonel Munro thought it would be in Mulki and Bekul. He added that a part of the rent of waste lands upon occupied estates, consisting both of Sirkar and private lands, ought in the course of a few years to be added to the assessment. In the case of Sirkar lands when the cultivator does not choose to become proprietor he observed they could not be assessed until they were brought under cultivation, but that in the case of private land so much indulgence would not need to be shown. The rents of these two kinds of waste,

probably about 13,000 Pagodas, being added, would make the ultimate assessment of the province only about 25,000 Pagodas below the settlement of Fusly 1,209. Chiefly with the view of giving confidence to the ryots Colonel Munro proposed that for that year a reduction should be allowed in the land rent of $2\frac{1}{2}$ per cent.; as a set-off against which, however, there would be the rent of waste land newly brought under cultivation.

16. On the 25th July 1801 the Board submitted to Govern-

To Government 25 in dy.
cons. 27th July 1801.

From Major Munro 9th No-
vember in cons. 11th December
1800.

From Mr. Read 1st, in cons.
14th May 1801.

From Mr. Ravenshaw 9th,
in cons. 30th April.

ment the letter from Colonel Munro, above referred to, together with the reports of Messrs. Read and Ravenshaw, who had been appointed to the charge of the two divisions into which, on his resignation of its management, the province had been partitioned on the settlements of their respective districts for Fusly 1210; observing that they considered the settlements made by those officers to be satisfactory, and that, after an attentive consideration of every information relative to the province of Canara that had come before them, they were impressed with a strong belief that its assessment was lighter than that of any other district under this Presidency, and that any permanent remission of its land rent would, therefore, be unnecessary, and they hoped under efficient management that a gradual improvement in the revenue might be looked for from the cultivation of waste land. They also intimated an opinion that a reduction of the export duty on rice was not required.

17. The Government expressed on the occasion much

From Government 15th in
cons. 27th August 1801.

satisfaction at the favourable picture drawn by the Board of the state of Canara; and in the annual reports to Government on the settlements of the revenue of this province for the next 10 years, in the amount of which there occurred no very material variation, its resources and the condition of the people were represented to be progressively improving.

18. After that time the Collector began to complain that he experienced more difficulty than formerly in making his collections, that of late he saw no signs of improvement. At first he seemed to think this in some degree owing to the operation of the judicial system, to the insufficient protection afforded by the police, to the harassing process of the courts, and also to the precarious demands for the produce of the country. At length, however, Mr. Read felt himself constrained to declare that more revenue was drawn from the country than was consistent with good policy.

19. On the 29th of December 1810 that officer represented that, anticipating large demands for remission in the settlement of that year arising out of a spirit of combination on the part of the ryots over the whole province with the view of obtaining reduction of rent, he recommended the publication of a proclamation in the name of the Board, declaring that unreasonable claims to remission would not be allowed, and specifying those cases in which indulgence in that respect would be granted.

The Board, referring to the reputed moderation of the assessment in Canara, authorized the publication of a proclamation of the nature of that proposed by Mr. Read, but deemed it objectionable to specify in that document the peculiar cases in which remission would be allowed, and desired that it might be so modified as to declare generally that the assessment would be enforced to its utmost extent.

20. In his report on the settlement of that year the Collector, alluding to the spirit of combination that had shown itself among the ryots, as evinced by their leaving part of their estates waste, stated that a more rigorous exaction of rent would not be consonant with sound policy, and that he considered the assessment generally, and particularly at a distance from the coast, to be

too high; the inhabitants he thought were beginning to feel the effects of over-assessment more every year. Similar observations being repeated in his reports on the settlements for the next two years, the Board, adverting to Mr. Read's approaching departure from Canara, the affairs of which had been administered by him from the departure of Colonel Munro's up to that time, being a period of 14 years, deemed it proper to call on him for a particular report of the measures that had been pursued by him in relation thereto, and of the causes that had contributed to retard the improvement of its resources and the condition of its inhabitants specifying the particular points on which they required information.

21. In reply to the Board's requisition the Collector in the first place recapitulated the substance of the instructions of Major Munro's to his subordinate Collectors for regulating the settlement for Fusly 1210. Colonel Munro had desired that caution might be observed in imposing any new assessment on lands that paid the Beddenore rent and half of Hyder's additions; that no addition should be laid on land that paid the Beddenore and three-fourths of Hyder's assessment; that no land which might in the then current year be raised to the Beddenore and half of Hyder's assessment should ever be raised higher; and that where land, either through fraud or favour, had of late years been reduced below the Beddenore assessment, it should be raised to it together with half of Hyder's additions, but that no more should be demanded. It was laid down as a general rule that the rents of private estates, however productive, ought never to be raised higher than they had been at some former period. On Sirkar land the assessment would, of course, require to be proportionably lower than on private estates; but whenever it could bear an assessment equal to the Beddenore and half of the Mysore assessments the land was to be made over to the occupier without any additional taxation, and when it could not immediately bear that assessment it was to be raised gradually to that standard. Mr. Read stated that, though he could not find that the foregoing instructions had ever been communicated to, or directly approved of by, the Board, the settle-

Fusly 1210, which had been sanctioned by Government on commendation, was found according to the directions therein ment med.

22. The Collector submitted, as had been required, various statements elucidatory of the state of the assessment contrasted with what it was in Fusly 1209, and of the ratio which it might be considered to bear to the gross and net produce, and explained that, in fact, the majority of the estates in Canara were now assessed higher than they would have been had the standard of Major Munro been inviolably observed. This, he said, had gradually taken place in consequence of the decline of agriculture and poverty among the ryots, rendering it necessary, in order to maintain the land revenue at its former standard, to make up by an increase on low-rated lands for the rent of others which had failed altogether.

23. In the settlement of Fusly 1209 some items derived from other sources, Mr. Read explained, were included under the head of land revenue, amounting to Pagodas 4,288, which sum, as well as cessions made to the Coorg Rajah, had to be deducted in order to afford a fair comparison between the revenue of that year and that of Fusly 1222. After that adjustment the settlement of land revenue for Fusly 1209 would amount to Pagodas 4,40,620, while that of Fusly 1222 was Pagodas 4,64,394; the real increase, therefore, being Pagodas 23,763.

24. From the accounts then submitted it appeared that of this increase only Pagodas 5,569 had accrued from the extended cultivation of waste lands, Pagodas 4,024 from the discovery of concealed or the recovery of inundated lands, and no less than Pagodas 14,170 from the additions made to the rents of comparatively lowly assessed estates. While of 43,366 individuals paying the total land revenue amounting to Pagodas 487,366 only 22,467 persons paying Pagodas 2,15,847 were then assessed within the maximum established by Colonel Munro, and no less than 20,899 persons paying Pagodas 2,71,518, or more than half of the revenue, were assessed above that standard.

25. The Collector added that it was not the land tax alone, but the aggregate amount of revenue drawn from the province, which, in his opinion, operated to deteriorate its resources, particularly the burdensomeness of the salt and tobacco monopolies and of the sea and land customs and stamp duties. The decline in the export trade in the staples and the fall in the prices of agricultural produce he considered had also conduced to render the condition of the inhabitants less prosperous than it was in the first years of our government of the province.

26. In a supplementary letter Mr. Read submitted his views in regard to the measures that should be adopted for modifying and equalizing the assessment in Canara.

From Mr. Read, 19 in cons.
31st January 1814.

27. After adducing a variety of facts and arguments, with the view of showing that the assessment in the aggregate absorbed more than one-third of the gross produce, and was very unequal in its detailed application, he expressed his opinion that the Government demand should be limited generally to 30 per cent. of the gross produce, including the estimated produce of such parts of estates as, though now waste, may at a former period have been under cultivation. In Soonda and Bilghi and on the Mahratta frontier he said 20 per cent. would perhaps be as much as should be taken. Assuming the land rent to be equal above the ghauts to $36\frac{1}{2}$ and below to $36\frac{3}{4}$ per cent. of the gross produce, he considered that a net reduction from the settlement of Fusly 1222 of 4 per cent. below and 7 per cent. above would render the assessment very moderate and easy of collection; the aggregate reduction at these rates, he remarked, would amount to Pagodas 21,542.

28. On the 28th April 1817 the Board transmitted to Mr. Harris, who had recently been appointed Collector of Canara, certain paragraphs of a minute, which was ultimately recorded on the 5th January 1818, in which, after describing the nature of the tenures and the system of revenue which had existed prior to the acquisition of the province by the British Government, and tracing the measures adopted by Colonel

To Mr. Harris, 28 in cons.
28th April 1817.

In cons. 5th January 1818.

Munro, the Board expressed their regret that the principles on which his arrangements were founded should have been departed from by his successor, observing that it had only recently come to their knowledge that the Rekah, with the full amount of the Shamil, had been declared the maximum demand on the province, and that moderately assessed land had been loaded with the assessment of land that had been relinquished, and that to these causes they mainly attributed the depressed state of the agricultural population of Canara.

29. The Collector was requested, with reference to these observations, to furnish such explanations as he might consider necessary, and was desired to forward a copy of the paper to Colonel Munro, who was then in the district, and to submit to the Board any observations he might communicate with reference thereto.

30. Mr. Harris's reply is dated 27th August 1817, together with which he laid before the Board some remarks by Colonel Munro.

From Mr. Harris, 27th August, in cons. 15th September 1817.

31. Adverting to the acknowledged inequality of the existing assessment, the Collector also expressed his belief that the ancient assessment or Shist even did not bear with any degree of equality on the several estates. He explained that he had been guided in making the settlement by his estimate of the actual productive powers of each estate, but that his demand had not been limited to the standard of the ancient Shist and $\frac{2}{3}$ of the Shamil, because that rule was not strictly observed by Colonel Munro himself in his first settlement; and many estates assessed by him above that standard had continued ever since to pay the higher assessment. The aggregate of the rents of estates so assessed he stated to be Pagodas 21,532. If the Shist and $\frac{2}{3}$ of the Shamil were to be declared the limit of assessment, the reduction from the Jumma of Fusly 1218, he added, would not be less than Pagodas 35,000, which would chiefly go to Bantwal and the four northern talooks.

32. Colonel Munro had left Canara before the paper above alluded to was communicated to him. Enclosure in Mr. Harris's letter, dated 27th August, in cons. 8th September 1817. With reference to it he observed that his former reports and the recommendations he, as Collector, had made for regulating the assessment were founded on the best information then obtainable, and were the result of his best consideration of the subject, but that, from what he had gathered during his recent visit to Canara, he was inclined to think that the assessment formerly proposed by him for each district was sufficiently high; more accurate knowledge acquired during a period of 16 years might, he observed, show that the proportions suggested by him were not exactly suited to the state of the respective districts, but in proposing them he had not thought minute exactness necessary, or, if attainable, half so important as the giving to each district a fixed limit of assessment. In regard to the maximum that had since been established in the Pottahs annually issued, viz. the old Rekah, with the full extra assessment of Hyder, he considered it calculated rather to discourage than give confidence to the landlords, because it held over them an assessment which few would ever be able to pay. Colonel Munro further stated his opinion that Canara was more able then, in 1817, than it was at the time it came under the British Government, to pay its assessment, and that though there had been partial failures, particularly in districts near the ghauts, the country in general had improved.

33. With reference to the correspondence here adverted to, the Board observed that they did not contemplate any measures, such as a minute local scrutiny or new survey, with a view to the equalization of the assessment in Canara. Their object was, in the first instance, to limit the demand on all estates.

What had hitherto constituted the maximum of assessment, the Shist and the whole of the Shamil, was known to be greatly beyond the resources of the country, and never had been realized; and to the approximation made to this high standard, in the actual assessment on more than half the landed property in Canara, they attributed the deteriorated state of the province. It was to this

To the Collector of Canara 80 in cons. 30th October 1817.

evil they were desirous of applying a remedy. On the whole the Board were of opinion that the best universal standard of demand would be the average collections realized from each estate since the province had been under the British Government; and they desired that the settlement for Fusly 1227 should be formed on that basis. This maximum was to be relaxed when necessary, but never added to.

34. Before proceeding to carry these instructions into effect the Collector brought to notice that, if acted on, their immediate effect would be to add from two to three thousand Pagodas to the Jumma of the last Fusly; and as he considered that this result was not consistent with the intentions of the Board, he solicited their orders. He further requested instructions for the assessment of certain descriptions of land, in regard to which he considered the rule laid down by the Board not to be applicable, such as lands deserted by their proprietors and now waste; Sirkar waste; lands brought under cultivation since the acquisition of the country, and for which cowls had been granted by Colonel Munro; also estates which had only been partially cultivated, and which had hitherto paid assessment on that portion under cultivation; and lands hitherto concealed, which had only recently contributed to the revenue.

35. The Board explained that, in suggesting the average of former collections as the limit of assessment, their object was, by fixing a moderate demand, which could not be increased, to protect and give confidence to the owners of landed property, which the measures of his predecessor were considered to have shaken, but that they did not mean that that standard should be indiscriminately applied to all cases.

36. They considered it might be applicable to land of the following descriptions:—

First.—To all estates fully cultivated, and which had at various times been assessed beyond the maximum fixed by Colonel Munro.

Second.—To estates cultivated in such proportion as to be capable of yielding the maximum assessment.

Third.—To estates of which the progress of improvement had been slow under the hitherto fluctuating assessment; but if the average collections from any considerable fluctuation in their amount did not appear fitly to apply, it might, they remarked, be advisable through the medium of a jury of neighbouring proprietors to fix a progressive and ultimate maximum assessment.

37. They desired in regard to unclaimed and Sirkar waste that the rules prescribed by Colonel Munro should be applied, in regard to land cultivated under cowl, that if its terms had been confirmed to by the ryot they should be adhered to on the part of the Government, but that where failures might have occurred through inability on the part of the tenant, an assessment should be fixed for a period of 15 years, founded on the past collections, and a fresh cowl granted, defining the period when the full demand should become payable, and the amount of the progressive and maximum assessment; and in regard to concealed lands that a similar course should be pursued. Finally, that the average collections should not be applied to cases already sufficiently provided for; where the Jumma had at times exceeded and at times fallen short of Colonel Munro's maximum it was considered fair that the estate should be assessed in future at the average collections made from it, and where the estate had never paid the full assessment, and was not likely to yield it in any reasonable time, it was also deemed equitable that the demand should be similarly limited. The average taken, it was observed, need not be the average of 17 years or any fixed average, but such average as seems best adapted to the local peculiarities of the estates past and present. In order to afford the Collector time and opportunity to consider how far the principles prescribed for his guidance would be adequate to secure the objects contemplated, he was authorized to defer their introduction till the succeeding year, and to make the Jummabundy of Fusly 1228 in the manner that had hitherto been customary.

38. The Collector, on the receipt of these instructions, requested to know when the assessment on concealed land belonging to private estates should become payable, and was

From the Collector, 18 in cons. 26th January 1818.

To the Principal Collector
29 in cons. 29th December
1817.

informed that it should commence from the date of the detection of the fraudulent concealments. Before proceeding to carry them into effect he made a further reference for the purpose of ascertaining whether it was intended that a new assessment should be limited in all cases to the standard of Colonel Munro, or whether, where the assessment had already been raised beyond that standard, the average collection should be the rule of assessment.

39. The Board explained that to adopt any universal or indiscriminate rate of remission would, in their opinion, be objectionable. Remission, they observed, was chiefly required in those over-assessed estates the revenue of which it had not been practicable to raise beyond Colonel Munro's standard, or which, though assessed at it, had been unable to pay it; that on the other hand many of the estates which had been assessed above Colonel Munro's maximum were understood to be fully capable of paying their present assessment. They accordingly desired that the average collections might be taken as the basis of the new settlement, but that in applying that standard the Collector should personally grant such remission for a term of years not exceeding 10, as particular estates might require; it was supposed that in a few cases he might find it proper to raise the assessment beyond the standard of the average collections. Finally, the Collector was informed that he must endeavour to keep the aggregate of the remissions within the total reduction that had been estimated by him.

40. After making the Jumwabundy of Bekul and Buntwal for Fusly 1228 the Collector reported that the abatement he had been obliged to allow in these talooks alone amounted to Rs. 11,983, and that he estimated the remission that would be necessary throughout the whole province at Rs. 80,000.

41. In submitting to Government the correspondence that had passed between them and the Collector, the Board observed that, from the

to Government on the 12th do.
in dy. cons. 15 do.

information which had been furnished by the late Collector, Mr. Read, they had been prepared to expect a reduction in the revenue of Canara, which had injudiciously been raised by him beyond the limit contemplated by Colonel Munro, but they were desirous that its amount should be determined by the result of the principles explained by them to the Collector, applied to individual cases, rather than by any general reduction fixed prospectively, as had been proposed by Mr. Read; and they recommended that Mr. Harris should be authorized to make such remission as might be found necessary within the amount which had been estimated by him, viz. Rs. 80,000.

42. The Government approved of the instructions that had been issued for the guidance of the Collector in the future settlement of the land revenue of Canara, and authorized the Collector to make such remissions in the settlement of the year as might be found to be necessary.

From Mr. Harris, 30th December, in cons. 10th January 1820.

To Mr. Harris, 10 in cons. 10th January 1820.

43. On a further representation of the difficulties that opposed the introduction of the new assessment in the talooks of Ankola and Soonda he was authorized to settle them for Fusly 1229, according to the old system.

44. The report of the Collector on the settlement of Canara for Fusly 1229, wherein he explained the manner in which he had carried into effect the instructions for introducing the new system of settlement, dated the 2nd August 1820, was taken into consideration by the Board on the 28th December following. In the observations then recorded, the Board, from the language used by the Collector, were led into an error in regard to the comparative amount of the settlements for Fusly 1228 and Fusly

From the Collector 2nd in cons. 14th August 1820.

Board's Proceedings 28 in cons. 28th December.

From the Collector 13 in cons. 26th February 1821.

To Government 26 in cons. 26th do.

Board's proceedings 8 in cons. 8th July 1819, submitted

1229. Mr. Harris in consequence addressed them an explanatory letter, which was laid before Government on the 26th February 1821.

45. Mr. Harris premised that the remission submitted by him to be required in Fusly 1228, and estimated at Rs. 80,000, was occasioned by a temporary and uncontrollable cause, *viz.* by storms of wind and rain, and had no reference to the consideration of over-assessment, as appeared to have been supposed by the Board. He was satisfied that, on the whole, the country was capable of yielding the amount of land revenue that had hitherto been derived from it; but he at the same time remarked that the large amount of revenue drawn from the country through the medium of the salt and tobacco monopolies and other taxes had without doubt retarded its growing prosperity.

46. The settlement for Fusly 1229 was formed according to the new rules in all parts of Canara, but in Ankola, Soopah, and Soonda. The following abstract statement exhibits the amount of the ancient beriz of the province, with the exception of the districts just mentioned, including both Shist and Shamil; the standard rental assumed by the Collector on the average of past collections, and the amount of the settlement concluded by him for Fusly 1229, divided into different classes with reference to the scale according to which the amount of the assessment was regulated; and distinguishing the number of ryots who, under the operation of the new system, were assessed above the standard contemplated by Colonel Munro; the number paying according to that standard, and those the assessment on whose estates was reduced below it with the amount of revenue paid by each class:—

	No. of Ryots.	Ancient Beriz.	New Standard.	Jumma-bundy of Fusly 1229.
		Rs.	Rs.	Rs.
At full Shist and Shamil	5,650	1,28,722	1,28,386	1,19,896
At average collections	16,396	8,93,053	8,34,669	8,09,691
Total above Col. Munro's maximum ..	22,046	10,21,775	9,63,055	9,29,587
At Colonel Munro's maximum or Shist and $\frac{3}{4}$ Shamil	7,515	3,62,367	3,30,528	2,85,337
At the Shist and $\frac{1}{4}$ Shamil	462	40,597	33,501	28,672
At the Shist and $\frac{1}{2}$ Shamil	280	27,248	20,947	17,284
At the Shist only	2,698	1,68,687	1,36,285	93,491
At the terms of Cowl	148	3,002	1,613	1,484
On Moolputtah or sunnuds of proprietary right	669	33,908	26,663	23,920
Not rented at any standard	398	15,023	12,287	8,474
Total below Colonel Munro's standard.	4,655	2,88,465	2,31,296	1,73,325
Total....	34,216	16,72,612	15,24,883	13,88,255

47. The beriz of the districts to which the new settlement extended, exclusive of village taxes but including Devustan, amounted to Rs. 16,72,612. The standard rental proposed by the Collector was in the aggregate Rs. 15,24,883, being Rs. 1,47,729 less than the former maximum demand,—that is, the whole Shist and Shamil. The settlement for the Fusly being the proposed standard rental, modified according to the condition and circumstances of the landholders, amounted to Rs. 13,88,255, being a temporary abatement from the new standard to the extent of Rs. 1,36,628 and Rs. 2,84,357 below the standard of Tippoo Sultan. Of 34,216 landholders paying their rents directly to the officers of Government, 22,046 paying in the aggregate Rs. 9,63,055 under the new arrangement were assessed in perpetuity at rates higher than the maximum standard laid down by Colonel Munro; 7,515 landholders, whose aggregate rental is Rs. 3,30,528, continued to be assessed at the standard, and the assessment fixed on the estates of 4,655 landholders paying a revenue of

Rs. 2,31,296 was, under the operation of the new system, reduced below the standard in question.

48. The settlement of Ankola and Soonda, made according to the old plan, amounted to Rs. 2,86,146, and the village taxes were in the aggregate Rs. 18,858, making the total Jumma of the whole province for Fusly 1229 amount to Rs. 16,93,259, exceeding the demand for the preceding Fusly by Rs. 31,199.

49. In submitting the Collector's report to Government the Board expressed their approval, in which the Government also intimated their concurrence, of the manner in which he had carried into effect the instructions for the revision of the settlement, and their wish that he should extend the new system without delay to the districts of Ankola and Soonda.

50. The settlement of Lower Canara for Fusly 1230 was formed according to the new system; but from the very imperfect nature of the information possessed regarding the resources of Ankola and Soonda the Collector was induced to conform to the mode of settlement that had heretofore obtained in these districts. To Soopah also the Surasree settlement was not extended.

51. The settlement of that part of the district to which the new system had been applied, and to which the abstract entered above extends, amounted, exclusive of Devustaun, to Rs. 13,18,908, exceeding the demand of Fusly 1229 by Rs. 14,321, which excess chiefly arose from the rents of estates on which abatements from the new standard rental had been allowed in the previous year, being partially raised to the full standard, and from Moolputtahs issued.

52. The settlement of Ankola and Soonda amounted to Rs. 2,76,570, being an increase of Rs. 6,174 upon the demand of the foregoing year, stated to have been caused by the assessment of concealed land being

Fusly 1230 . Rs.	2,76,570
Do. 1229. . .	2,70,396
	<u>6,174</u>

added to the Jumma bundy. The village taxes amounted to Rs. 12,128, making the total land revenue of the province, exclusive of Moturpha, which was this year for the first time separated from the land revenue, Rs. 16,07,608-6-11, and exceeding the revenue of Fusly 1229, after the necessary adjustment of the item of Moturpha, by Rs. 20,119.

Settlement in Fusly	
1230. Rs. 16,07,608	6 11
1229 ., 15,93,842	3 7
Deduct Moturpha 6,352	14 9
	<u>15,87,489 4 10</u>
	<u>20,119 2 1</u>

53. The Collector reported that he had commenced an experimental survey denominated "Panee" or trial by sight and measurement, which he stated to be founded on the usages of the country, and carried on by means of his fixed establishment of servants. These he represented to be incompetent to the proper performance of the task, and he requested authority to appoint a separate establishment for the purpose. The Collector strongly urged the necessity of a survey being made of this part of the district, with a view to the development of its true resources, and submitted certain propositions relative to the conduct of the proposed survey and assessment, in regard to which the Board deferred passing any opinion until they should have before them a specimen of the survey of a few villages.

54. The Government approved of the proceedings of the Collector, and on the recommendation of the Board authorized the surveying establishment which he had requested.

Board's Proceedings, 29th in	
cons. 29th October 1821.	
From Government, 7 in cons.	
10th December.	

55. On the 27th May following the Collector laid before the Board statements exhibiting the result of the experimental survey and assessment of the mogani of Budungode, with a report in explanation of the principles on which it had been conducted.

56. The plan on which the Collector proceeded was first to class the lands of the village under the heads of paddy and garden; the former were divided into three sorts--the first sort being

situated under tanks, was liable to be overflowed and have the crops destroyed, but to counterbalance this it had the advantage of being convertible every second year into sugar-cane plantation; the second sort lay above the level of the tank, and was watered from it; and the third was still higher, and the cultivation depended on the usual fall of rain, and was considered the surest crop. The stulls or plats of land were measured; and one-third of the gross produce ascertained by actual reaping and measurement converted into money at equitable and moderate rates was assumed as the future money assessment.

57. The scale of assessment proposed for garden land was regulated by the estimated value of the produce, and a certain number of trees being assumed to grow on a specified extent of land, a fixed rate of *teerwah* became payable on the number of *goontas* of ground included in the garden, without reference to the number or description of the trees, or their productiveness.

58. The result of the new survey and assessment of the lands of the mogani to which it had been applied is exhibited in the following comparative statement:—

Amount of the present Jumma-bundy of Fusly 1231.	Amount to be assessed by the Survey, exclusive of Bungeer Tennu and Rekahnusht.	Increase by Survey.	Add increase which may hereafter be realized if the Bungeer and Nusht be brought into cultivation.	Total Net Increase.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
5,699 14 5	7,461 9 4	1,761 10 11	2,374 1 3	4,135 12 2

Mr. Harris expressed his conviction of the moderation of the assessment deduced from the survey, and his opinion that its extension to the rest of Soonda and Soopah would be productive of an increase of revenue similar to that obtained in the mogani already surveyed.

59. With particular injunctions to be careful that the demand of Government was moderate, the Principal Collector was authorized

to use his discretion in levying the new assessment of the mogani in question, and to entertain an establishment to enable him to survey and assess on the same principles the whole of the Ankola and the Balaghaut Talooks.

60. On the 24th August 1825 the Principal Collector, Mr. Babington, submitted a report on the further progress that had been made in the survey and assessment of Soonda.

From the Principal Collector, 24th August 1825, in cons. 30th April 1827.

61. He reported, that in addition to the Buddengode mogani, the survey and assessment of four other moganies, *viz.* those of Wrontghy, Palliah, Maganoor, and Mulligy, had been completed on the same principles as had been followed by Mr. Harris in regard to the first mentioned mogani, and that the land measurement of the Puchmahal of Ankola and the Talook of Soonda, with the exception of one mogani, had been finished.

Board's Proceedings, 30 in cons. 30th April 1827. From Secretary to Government, 28th March in cons. 10th April 1828.

62. The result of the survey and assessment of the four moganies above mentioned was an increase of revenue to the extent of Rs. 1,924, but the Principal Collector expressed doubts "whether, under the Stulwar settlement that had been adopted, the ryots might not be induced to relinquish parts of estates now under cultivation." Mr. Babington explained that his apprehension arose from what he conceived to be erroneous in the rules which had been prescribed for the conduct of the survey. According to them, one-third of the gross produce was to be fixed as the share of Government on all kinds of land, "good, bad, or indifferent," and it appeared to him that the assessment so determined could not fall fairly on each sort. As the expenses of cultivation are less in good land, so the profit to the ryot would proportionably be greater than from bad land, and he was fearful that if the assessment was regulated on that principle it might have a tendency to cause the ryots to throw up all inferior lands and concentrate their stock and labour on the superior description of land. He therefore requested authority to fix the assessment on each entire estate, consisting of

good and bad land, at an amount equal to one-third of the gross produce, and to sub-divide it on each sort of land at rates varying from 35 to 20 per cent., instead of one uniform rate of $33\frac{1}{3}$ per-cent. for the whole. This, he thought, would obviate the objection he conceived to exist to the plan followed by Mr. Harris.

63. The Board observed that the object which was considered by Mr. Babington desirable, *viz.* so to regulate the assessment as to give the ryot an equal net profit from every acre of land he may occupy, was not only not attainable in practice, but was wrong in principle; that the proper object of Government was to equalize the assessment on the land, not the profits of the cultivators. To equalize the profits from good and bad lands, they observed, would be to render assessment in reality very unequal and unjust. The proprietor of good land would be taxed not only in proportion to the larger return which it yielded, but in a greater proportion. He would not be even on a par with the owner of bad land who would enjoy an equal profit, and from being answerable for a smaller amount of revenue would incur a smaller risk.

64. The Board, after explaining what they considered the true theory of a just assessment, and the various circumstances which should be adverted to in regulating the assessment on the land, desired that the Principal Collector would proceed to assess a few villages of those which had already been surveyed in the garden moganies, at the rates which, from the result of his inquiries, he might consider them able to bear; and after completing the work submit for the consideration of the Board the detailed accounts of the settlement with other statements, contrasting the assessment thus determined with what would have been the settlement at the rates of assessment proposed by Mr. Harris, with a full explanation of the process by which the new assessment was arrived at, and of the causes of any deviation that might appear from that deduced from Mr. Harris's rules.

65. The Principal Collector was also requested to assess two or three villages containing only rice lands, and similarly to submit

the results for the Board's consideration, on which they would be prepared to furnish him with particular instructions for his guidance in completing the settlement of Soonda and Soopah.

66. The observations of Government on the subject contained in Mr. Chamier's letter, dated the 28th In cons. 10th April 1828. 30, in cons. 30th April 1827. March 1828, were, together with the In cons. 10th April 1828. proceedings of the Board above referred to, communicated on the 10th of April for the guidance of the Principal Collector. Mr. Babington having soon after proceeded to Europe, and Mr. Dickenson, who succeeded him, having administered the affairs of Canara for a short period only, the Board were not furnished by them with any account of what may have been done in pursuance of these instructions; and the attention of the present Principal Collector has been so fully occupied with matters connected with the general state of the district that he can hardly have had time or opportunity to carry on the survey.

67. The annexed abstract statement exhibits the amount of the annual settlements of the land revenue of Canara since the revision of the assessment in Fusly 1229 by Mr. Harris, distinguishing the revenue of that part of the district to which the Surasuree system was applied from the revenue of Ankola, Soopah, and Soonda, which have been settled for the most part on the old plan, and contrasting the amount of the actual settlements of Lower Canara with the ancient Rekah and the standard rental of that part of the province assumed by Mr. Harris.

	Ancient Beriz.	Standard assessment assumed by Mr. Harris.	Fusly 1229.	Fusly 1230.	Fusly 1231.	Fusly 1232.	Fusly 1233.
	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Settlement of Lower Canara, excluding Devustann	15,88,946	14,41,217	13,04,587 15	31,18,908 12	713,22,286 15	1113,33,395 14	913,22,263 7 6
Soopah, Soonda, and Ankola .....	.....	.....	2,70,396 0 4	2,76,570 15 11	2,81,300 2 9	2,90,414 14 0	2,85,578 3 2
Total	15,88,946	14,41,217	15,74,983 15	715,95,479 12	616,03,587 2	816,23,810 12	916,07,841 10 8
Village Taxes .....	.....	.....	18,858 4 0	12,128 10 5	11,252 7 5	.....	.....
Grand Total	15,88,946	14,41,217	15,93,842 3 7	716,07,608 6 11	16,14,839 10	116,23,810 12	916,07,841 10 8

	Fusly 1234.	Fusly 1235.	Fusly 1236.	Fusly 1237.	Fusly 1238.	Fusly 1239.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. a.	Rs. a. p.	Rs. a. p.
Settlement of Lower Canara, excluding De- vustann	13,25,954 3	913,15,309 9	112,94,262 1	013,00,867 6	613,00,123 10	1112,80,505 14 0
Soopah, Soonda, and Ankola	2,87,886 14	2,83,928 7	2,82,176 15	42,85,534 7	32,89,778 6	102,76,141 14 9
Total	16,13,841 11	15,99,238 0	815,76,439 0	415,86,401 13	915,89,902 1	915,56,647 12 9
Village Taxes .....	.....	.....	.....	.....	.....	.....
Grand Total	16,13,841 11	15,99,238 0	815,76,439 0	415,86,401 13	915,89,902 1	915,56,647 12 9

68. It is necessary to explain that previous to Fusly 1232 the revenue derived from Coomry lands or uplands sitgated on the sides of hills was entered in the accounts under the head of village taxes, but under the orders* of the Bcard has since been brought under its proper head of land revenue.

69. It will be observed that during the eleven years that have elapsed since the revision of the assessment in Lower Canara by Mr. Harris the settlement of that part of the district has not in any year attained the standard rental assumed by him.* The average amount of the settlement of the last four fuslies, included in the statement, falls considerably short of the average† of the four fuslies immediately succeeding the introduction of the new system. The average‡ of the intermediate three years is lower than the first average, but higher than the average of the last period.

70. The fluctuation in the amount of the settlement of these several years has been mainly caused by the natural effects of the seasons and by the variation in the prices of agricultural produce.

71. In reporting on the settlement of Fusly 1232 Mr. Harris represented that, though it exceeded in amount that of the preceding year, it must not thence be inferred that the country was prospering; on the contrary, from the low prices of grain during the preceding three years and the obstacles opposed to its export, combined with other causes, the general state of the agricultural interests appeared to him to be such as to render it

advisable that he should be vested with discretionary authority to grant remissions in the ensuing fusly to the extent of Rupees 50,000, which, on the understanding that the indulgence should be temporary and only be allowed so long as the low prices of grain continued, was accordingly granted.

72. On the further representation of the Principal Collector

From the Principal Collector
5th December 1822 in cons. 2nd
January 1823.

From do. 11 in cons. 20th
February.

Proceedings 22nd in cons.
22nd May.

From Government 11 in cons.
17th July.

To the Principal Collector
14 in cons. 14th August.

that the export trade in grain had greatly declined, and that the consequent reduction in the selling prices materially affected the means possessed by the ryots of paying the Sirkar dues, the Government in this year authorized a reduction of the export duty on rice from 10 to 3 per cent. The old tariff valuation was also set aside and orders given to collect duty on the current selling prices; a modification was at the same time made in the custom duties leviable on betel-nut, pepper, and cardamoms. The relief afforded in this shape to the landed interests was very considerable; the amount of revenue relinquished by the reduction on the duty on rice alone was estimated at Rupees 1,40,737.

73. In consequence of the prices of produce having regained their usual level in the course of the following year the anticipated

From the Sub-Collector
30th June in cons. 12th July
1824.

Board's Proceedings 21st in
cons. 21st October.

From Government 16 in cons.
22nd November.

remission was found to be but partially necessary; and the decrease which occurred in the settlement of Fusly 1233, compared with the preceding one, was ascribed by the Sub-Collector Mr. Stokes (on whom, in consequence of the death of the Principal Collector, Mr. Harris, the duty of reporting on the settlement devolved) mainly to the unfavourable nature of the season.

74. There was a small increase in the settlement of Fusly 1234, from which, however, the Principal

Collector, Mr. Babington, requested that he might be allowed to make a remission

to the extent of Rupees 7,000 to the

ryots of Soonda and Soopah in consequence of the low price of betel-nut, which he was accordingly authorized to do.

From the Principal Collector
11th August in cons. 26th
September 1825.

Board's Proceedings 3rd in
cons. 3rd November.

From Government 29th No-
vember in cons. 5th December.

75. In the next Fusly the prices of grain continued favourable,

but the season was unpropitious, and the revenue in consequence fell somewhat short of that of the preceding one. The

Principal Collector represented the

necessity of granting remission to the

proprietors of certain estates in the

Buntwal and Barcoor Talooks which, he

said, had suffered severely from over-

assessment. The Board concurred in

the propriety of granting relief in cases of notorious over-assessment,

but thought that it should be given, by way of cowl, expressly as a

special and temporary indulgence.

76. The season in Fusly 1236 was

again favourable, but the prices of grain

had sustained a decrease. Sickness also

prevailed, and the settlement consequent-

ly fell short of that of Fusly 1235 by

Rupees 23,299.

77. The season was on the whole

favourable during Fusly 1237, and the

prices of produce at average rates. The

result of the settlement gave a small in-

crease on that of the foregoing year.

During Fusly 1238 the season was equally

good, but the prices of grain had fallen

in the settlement; however there was a

small increase.

78. During the late Fusly 1239 the season was again un-

favourable, and the prices of all produce,

with the exception of betel-nut, unprece-

dentedly low. In the settlement there

was a net decrease below that of the

preceding year of Rupees 33,254 arising

chiefly from these two causes. The

Principal Collector reported that difficulty

in making the collections and distress was very generally experienced owing to the depressed state of the grain market, and that, as he saw no immediate prospect of improvement in the prices of produce, he was apprehensive there would occur a further and large falling off in the revenue of future years.

79. The very imperfect nature of the information furnished to them in regard to the annual settlement of the land revenue of this province, attributable to the defective system of account that has obtained in it for many years, and the destruction and mutilation of the old records, has been a frequent subject of complaint with the Board of late years. From a recent communication from the Principal

Collector it appears that the whole of the ancient accounts which were taken from the shanbogues by Colonel Munro and deposited with a view to security in the talook cutcherries, have since been nearly all destroyed by insects or by fire, and what remain are stated to be so extremely imperfect and mutilated as to be totally useless. It is greatly to be regretted that more effectual measures for the preservation of these valuable documents had not been adopted by the officers in whose charge they were deposited. Many of the accounts of a more recent period are also not forthcoming, and from the manner in which such as are now extant have been prepared no reliance can be placed on their accuracy. Partly on this ground, and mainly with a view to the correction of alleged inequalities in the existing assessment, the necessity for a new survey has, more than once, been urged by the officers in charge of the province.

From Mr. Babington 20th September in cons. 3rd October 1825.

The Board have hitherto been unable to judge of the necessity for the adoption of that or any other measure having the same object from the want of the means of obtaining a clear insight into the actual operation and bearing of the present assessment; but, as before noticed, the Collector has been authorized in the meantime to grant such remissions as might be necessary in all cases of ascertained over-assessment. By instructions on the subject to the Principal Collector the Board have endeavoured to lay the foundation of a better system of

account, calculated to illustrate the true nature and effect of the annual settlement, and they confidently hope that, through the instrumentality of the third member who has been specially deputed by Government to inquire into the state of the province, a better

From Government 12th in cons. 18th August 1831. system of revenue management may be introduced. In the meantime it is so far From Mr. Stokes 1st in cons. 11th December. satisfactory to find from the report of

Mr. Stokes, recently made to Government, that that officer is of opinion "that the late commotions in Canara were not owing to the state of the assessment."

(True Extract)

(Signed) D. ELLIOT,
Secretary.

No. 74.

Collector's Cutcherry,
Mangalore, 20th September 1848.

TO THE SECRETARY TO BOARD OF REVENUE.

SIR,—By the minutes of consultation of Government under date 2nd January 1847 my attention was called to the several papers connected with the Proceedings of the Board upon the land revenue system of Canara, and I was instructed to give my deliberate and best consideration to the subject, and to submit my views at as early a period as might be consistent with the attainment of sufficient local experience. The subject has since the receipt of these orders been one which has much occupied my attention. I have carefully studied the whole of the papers connected with it as far as they are within my reach, and have endeavoured to bring the experience which my general duties as Collector have thrown in my way to bear upon the questions which have been discussed by the Board. In now venturing to write upon the subject I am far from wishing it to be inferred that I consider myself to have attained sufficient experience to pronounce a confident opinion upon all the

Board's Proceedings 16th November 1843, No. 602.
Do. do. 3rd September 1846.

many important subjects involved. On the contrary, the more I have studied them the more I have found them involved in difficulties, and so many considerations to arise out of the different bearings of the question as they are viewed with reference to the individual and general interests of the people or those of the Government, the desire to correct abuses without introducing unnecessary innovations, and the uncertainty which must exist respecting the effect of changes until they come to be tested by actual experience, that I would willingly have deferred for some time longer to address the Board. I have, however, formed a definite opinion upon at least some of the points lately discussed, which I think it unlikely that I may hereafter see reason to change, and there are others which may be considered more as matters of fact than of opinion, and which I have less hesitation in now making the subject of a letter to the Board.

2. The late discussions which have taken place respecting the revenue system at present in force in Canara, and upon which the Board and the late Principal Collector, Mr. Blair, entertained opinions so widely different, may be divided under two distinct heads, which will, as it seems to me, prevent perplexity if they are kept as distinct as possible. The one is the general system of land revenue traced from its commencement, particularly with reference to the introduction of a general or partial survey by which its defects may be remedied, and the other is the soundness or otherwise of the measure introduced by Mr. Viveash for improving the system as it then existed, but without disturbing the Tarrow settlement made by Mr. Harris. To some points connected with the latter I have already had occasion to refer in my report on the settlement of 1256, and although not so fully as may be deemed necessary hereafter it is to the former branch of the subject that I purpose principally to confine my observations.

3. It will not be necessary for me, in reference to the past fiscal history of Canara already given by the Board, to do more than refer to the Board's Proceedings of the 15th September 1831 and 16th November 1843, in which all that is now known of it is concisely and clearly traced from the

earliest times, and the result of the measures adopted since the acquisition of the province discussed.

Paragraph 49 at *infra*. With the inferences and arguments which the Board has deduced from these results, as shown in the last named of its Proceedings and in those subsequently held on the settlement of Fusly 1254 as far as they relate to the defective and unsatisfactory nature of the earlier settlements, 3rd September 1846.

General concurrence in the Board's views. I desire at the outset to express my general concurrence. The subsequent or later settlements, as they are founded entirely upon these, must of necessity in a great measure partake of their defects. There does not appear to be any difference of opinion as to the fact of the generally improved state of the country. It is remarked Board's Proceedings 3rd September 1846, paragraph 17. that "both the Board and Principal Collector concur in believing that the district generally has greatly improved in wealth and prosperity, but that the revenue so far from indicating that any improvement has taken place would rather tend to the opposite conclusion, and that, too, where the progress of improvement has been the most rapid and perceptible." My own observations and inquiries fully bear out this remark, and I am strongly impressed with the belief, that not only has there been a vast improvement in the state of the country, but that it never was in such a state of prosperity as it is at present. Indications of this, which cannot be deceptive, are furnished by the immense increase in the population and agricultural stock, by the flourishing cocoanut plantations every where springing up on the coast, the extension of cultivation over the waste lands, in the difficulty of procuring land for purchase and the increase in the price paid for it, the facility with which it is let and sublet to tenants, and even by the obstinacy with which the possession of the smallest spot is contested, and the shameful manner in which every species of fraud and forgery is perpetrated to obtain or hold possession of it. The Board has, however, noticed the fact, the correctness of which there is no room left for disputing, that all this increasing prosperity has been attended with a very insignificant addition to the revenue, and that this, such as it is, is derived almost wholly from the Balaghaut talooks.

The statement given in paragraph 17 of its Proceedings of 3rd September 1846 admits of a slight correction, but the difference is so small as to be immaterial to the general question.

4. The result, as given by the Board, shows a slight decrease in the 8 Tarrow settled talooks of Rs. 4,889 and 3,195 according as the average of the first and last ten years, or the highest year of each of these periods, is taken. There is, however, in reality a small increase in both these periods, in the average of the first and last 10 years of Rs. 5,257, and between the two highest years of these periods of Rs. 7,373. The difference in the calculation has arisen from the fact of the beriz on salt-pans having been previously to Fusly 1240 credited as land revenue, whereas it has since been kept separate and no longer appears under that head. This will be apparent from a statement which I have appended to this letter, showing the actual collections in each year since Fusly 1209, distinguishing those settled by the Tarrow from those which were not so, and keeping the revenue of the Lower Coorg moganies as well as the beriz of the salt-pans separate.

Discrepancy in former statements of yearly revenue corrected.

Highest years—	
1215	1,44,607
1254 Land	14,42,875
Salt	10,569
	14,53,344
Increase	7,373

Average of 10 years—	
First, 1209 to 1218	14,27,054
Last, 1245 to 1254	
Land	14,21,742
Salt	10,569
	14,32,311
Increase	5,257

5. Before proceeding to offer any observations upon the fact established by the Board of the stationary revenue of Lower Canara, it will not be out of place if I shortly advert to the subject of the general resources of the district, both at the commencement of our Government and at the present time, with the view of attempting to throw some light upon the question of how the land revenue has borne upon these at the respective periods, and of enabling the Board to judge whether there existed fair and legitimate grounds for the expectation of a gradual increase in the revenue.

6. In its proceedings of the 16th November 1843 the Board has referred to a calculation made in 1807 by Mr. Thackeray of the probable produce of Canara, and a similar one appears to have been previously made by Mr. Read in 1802. These are not accessible to me, but I have been at some pains to frame a similar one, deduced from the probable internal consumption and from the ascertained exports by sea and land. The increase of population since Fusly 1210, as given by the first and last census, is 402,000, showing an increase of no less than 68 per cent. in somewhat under half a century. Such an increase, which is not far short of that which has taken place in England during the same period, is, I believe, unprecedented in any other part of the Madras Presidency, if not of India generally; but there seems no just ground for suspecting the general accuracy of the earlier census, and that which has been just completed has been framed with particular care and attention.

Former estimates not accessible. Paragraph 57.

5th Report, paragraph 816.

Herewith enclosed B.

Population in Fusly	
1210	592,000.
1257	994,000.

7. I have taken the consumption of grain by a family at somewhat below that adopted by Colonel Munro in the ceded districts, and have assumed it to be as follows, a family consisting of 6 persons—

Probable Consumption.	
Colonel Munro's Estimate.	
2 men	} 3 seers of 128 Rs. weight = 384 Rs. weight.
2 women	
2 children	

2 men at 1 seer per diem ..	2	} 4½ seers of 78 Rs. weight = 351 Rs. weight.
2 women at ¾ seer	1½	
2 children at ½ seer	1	

And in calculating the price I have allowed for one-fifth of the population consuming the cheaper kinds of dry grain, such as raggy, allowing the price of rice to be 30 seers per Rupee and of raggy 42 seers. In this and in every other respect the estimates and prices have, wherever there was room for doubt, been taken at a low rate, i. e. at a rate unfavourable for showing a large increase. The particulars of the calculation will be found in fuller detail in the statement (B.) appended to this report, but the following is an abstract:—

	Fusly 1210. Population 5,92,000		Fusly 1257. Population 9,94,000.		Per cent Increase
	Quantity.	Price.	Quantity.	Price.	
	Seers.	Rs.	Seers.	Rs.	
Grain	16,20,50,000	50,93,310	27,21,07,500	85,51,950	
Deduct—					
Imported from Mysore and consumed in Canara	25,51,500	85,050	1,02,06,000	3,40,200	
Net....	15,95,08,500	50,08,260	26,19,01,500	82,11,750	
Cocoanuts	3,94,00,000	6,30,400	6,63,00,000	10,60,800	
Betel-nut	2,210	1,12,350	5,400	1,89,000	
Pepper	420	21,000	710	35,500	
Total....	.....	57,72,010	.....	94,97,050	
Grain, exclusive of estimated imports from above the ghauts.....	2,52,00,000	8,40,000	4,70,82,000	15,69,400	
Betel-nut by land and sea....	16,000	5,60,000	22,000	7,70,000	
Pepper do.	1,100	55,000	2,400	1,20,000	
Cardamoms do.	130	57,200	240	1,05,600	
Total Exports....	.....	15,12,200	.....	25,65,000	
Total....	.....	72,84,210	.....	1,20,62,050	
At $\frac{1}{4}$ the gross produce .....	.....	18,21,052	.....	30,15,512	
At $\frac{1}{5}$ " .....	.....	14,56,842	.....	24,12,410	
At $\frac{1}{6}$ " .....	.....	12,14,035	.....	20,10,342	
Settlement .....	.....	17,28,704	.....	18,75,275	
Average of first and last 10 years' settlement.....	.....	17,69,903	.....	18,45,595	Inclusive of Coorg.

8. In the above statement it will be observed that I have assumed an uniform price of rice for both periods under comparison. This is, however, very far from being the actual state of the case, the average prices during the first ten years having been about 26 per cent. higher than during the last. It was not, however, easy to make out the statement otherwise, and my object is principally to afford some means

Difference in prices affecting the calculation.

Average per corg of Rassi rice from F. 1209 to 1218, Rs. 80
Do. from Fusly 1217 to 1256, Rs. 59.

of estimating the *increased production* and its value at the rates *now* prevailing. The column of increase, therefore, particularly as it refers to *quantity*, would not be affected by the prices during the earlier period, nor would the present proportion of the land assessment to the gross produce, supposing the estimate to be correct, be altered. There can be no question, at the same time, that the state of the country and the facility of collecting the public revenue would be greatly affected by the high prices formerly prevailing. If the gross produce had remained the same while the prices had fallen 26 per cent. it would have borne hard upon the landholders, and absorbed nearly the whole of their share. The statement now given would make the total value of the staple produce of Canara at present to be Rupees 1,20,62,050, and show an increase since Fusly 1210 of no less than Rs. 47,77,840, of which the Government share would have been—

Proportion of assessment to gross produce.	At $\frac{1}{4}$	the gross produce Rs.	11,94,460
	At $\frac{1}{5}$	do. „	9,55,568
	At $\frac{1}{6}$	do. „	7,96,307

and would make the present amount of land revenue to be about one-sixth of the present gross produce of the district, inclusive of the allowance to the pagodas, and, therefore, considerably below the proportion assumed as the basis of the Nuggur Rekah.

9. If, however, a sufficient proportion of this increase at its

present price be allowed as a set off to prices. Large increase still the decreased price of the supposed gross apparent. produce of Fusly 1210 it will amount to Rupees 20,36,524, and leave the difference in favour of the present time only Rs. 27,41,316, and the Government share

At $\frac{1}{4}$	Rs. 6,85,329
At $\frac{1}{5}$	„ 5,48,263
At $\frac{1}{6}$	„ 4,56,886

It is, however, perhaps too favourable to deduct the entire difference in the price of rice, for the other necessities of life, such as cloth, oil, &c., have also fallen in price, and render living generally cheaper to the ryot. In regard to the other staple

products I do not find that the difference in price is so great, or the quantity so considerable, as materially to affect the calculation.

10. Such estimates as the above are no doubt always liable to great error, and cannot be accepted as more than approximations to the truth; but, as formerly remarked by Mr. Ravenshaw, Canara presents, from its situation, unusual facilities for framing an estimate of this nature, and

30th April 1802. Fifth Report, page 816.

I must repeat that in many respects the data above assumed have been purposely taken at a low rate. This will be apparent from the value of exported rice given in this calculation according to the assumed rate and the actual declared value

taken from the sea customs returns. Nothing also, it will be observed, has been taken into account but staple produce. The estimate of gross produce for Fusly 1210, viz. Rs. 72,84,210, makes the amount of the public assessment at that time a little more than one-fourth of the produce, which it was calculated or supposed to be by Colonel Munro taking the whole district together, but at the prices then prevailing it would not have amounted to more than one-fifth.

11. The increase in the population has reduced the share of the land revenue paid by each person about 35 per cent. The assessment per head was, in Fusly 1210, Rs. 2-14-8; it is now Rs. 1-14-2.

It would be satisfactory if the bearing of the entire revenue, including those other sources which are actually collected from the people of the district, were also ascertained; but I have no account of the extra sources of revenue as it appears in the accounts, which, however, cannot be taken, for there are many items appearing as revenue collected in the district which are not paid by the inhabitants of it, such as the sales of salt for inland consumption, export duty on cotton, &c.

12. The exports, or what may be considered the surplus produce beyond that consumed in the country, amount, it will be observed, to something under 26 lacs of Rupees, being about 7 lacs in excess of

the revenue derived from the land, but not equal to the gross revenue including other sources. I do not feel clear as to whether the inference to be drawn from this can be considered favourable or otherwise, but I imagine that the revenue bears a greater proportion to the exports than will be found to be the case in other districts which export much manufactured and raw produce, such as cotton and cloth. In Canara there are no manufactures of any kind whatever, and the whole of its external commerce consists in the export of raw produce, principally rice.

13. While I fully admit the fact that the revenue of Lower Canara has been stationary, and cannot do otherwise than agree with the Board in considering it as an unsatisfactory result that, after nearly half a century of peace and prosperity and with a population nearly doubled, the revenue should be now only what it was in the time when the district was at its lowest and most depressed state. I am not disposed to attribute it in any great degree to the system introduced by Mr. Viveash, but am persuaded that its cause is to be sought for in the great inequality in the settlement from the commencement, in the omission to take early measures for procuring information upon those points on which the future correct administration of the revenue would much depend, particularly the extent and resources of the estates, in the defective principle on which, as it appears to me, the Tarrow settlement was formed, and in the facilities which this want of information has ever since offered to the people for encroaching on the rights of Government and evading every attempt to vindicate its fair claim to a participation in the growing prosperity of the country.

14. The inequality in the assessment, by which the burden of the land tax, light as it would appear to be, on the whole district has been so unequally distributed as to have been the subject of frequent notice, but I am not able to find that it has been sufficiently accounted for. It seems entirely opposed to the principle of an uniform share of the produce being paid upon all the land on which the

Inequality of assessment.

Amount of exports as compared with land revenue.

Opposed to ancient assessment.

Rekah settlement is said to have been founded, and it is difficult to account for it in any other manner than by supposing that in the lapse of time, and by the frauds of the shanbagues, favoured by each

Probable causes of it. successive change of government, the true Rekah had, in point of fact, been gradually abandoned and lost, and it seems reasonable to suppose that this had never been the case to so great an extent as immediately previous to the annexation of the province to the British dominions. The state of disorganization into which the government of the country, but particularly the revenue administration, had fallen has been depicted in sufficiently vivid colors by Sir T. Munro. He

Paragraph 20. describes the administration under the Mussulman Government to have been a series of experiments of how much revenue could be extorted from the country: the people were frequently in a state of insurrection, the principal men kept up a general correspondence from one end of the province to the other, they attempted to defeat the objects of the government by bribing its officers at every successive change of

Paragraph 3. Devans or Asophs. The use of the old registers of lands had been prohibited, and a great part of them had been lost, and the native accountants or shanbagues by whom these had been kept had all been dismissed and their places supplied by strangers.

To Board 31st May 1860, paragraph 2. These circumstances, and particularly the last mentioned, would in themselves be sufficient to show the utter derangement into which the public accounts had fallen, and the necessity for extreme caution in admitting those which were afterwards produced as genuine. The readiest resource the people appear to have to save themselves seems to have been the falsification of the accounts for the purpose of deceiving the officers of Government. It is to this cause that I principally attribute the excessive inequality in the assessment on different estates; and I think it more reasonable when we find such numerous instances of estates not paying, as noticed by Mr. Viveash, one-tenth of their produce, and very many not so much, to ascribe it rather to the success with which influential landholders, the shanbagues and their relations and friends, were enabled to con-

ceal the actual state of their farms, and lower the original assessment, than to the fact of the old Rekah having been originally so absurdly low as it is now often found. To reject this supposition seems to me to involve the only other alternative, viz. that the principle upon which the original assessment is said to have been fixed never had any operation in these estates.

15. A clue to the true explanation of these great inequalities is afforded in paragraph 51 of Mr. Blair's letter of the 30th July 1842. He says "I beg to explain that the several additions to the assessment made under the former government were frequently unfairly distributed upon the estates of the poorer ryots, in order to relieve the rich and influential landholders from the burden." There can be no doubt that they were so, and not only in the case of "the additions to the assessment," but of the original assessment itself. How, indeed, could it be otherwise? The shanbagues were the sole depositories of all information respecting the revenue, they and their relations were all landholders, and every facility was afforded by the unsettled state of the country. A true account can seldom to this day be got from a shanbague, and it would be contrary to all experience to suppose that they were more honest then, or that they would not embrace every opportunity afforded by the confusion into which affairs had fallen, and by the successive changes of Government, to reap the utmost advantage in their power. That they did

so, is indeed so notorious as to render idle any laboured assertion of the fact. Nothing therefore surprises me more than the manner in which the accounts furnished by the shanbagues appear to

Vide Appendix C. Nos. 4, 5, 6, 10, 11 and 14. have been received at the commencement of our administration as genuine documents which might be relied on. The "Shamil," or original assessment of each estate, and the "Shamil," or subsequent additions, appear to have been accepted, and are to this day treated as if they were of ascertained authenticity, and might be relied on as representing the actual state of the assessment, whereas there can be little doubt that the system described by Mr. Blair, of favouring influential ryots and over-assessing the poorer, was carried

to an extent far beyond what he represents, and that the greater part of these very lightly assessed estates are the result of such frauds. In some of them, particularly those situated along the banks of rivers, the plea of extensive improvements to account for the lightness of the assessment has no doubt considerable foundation, but in many there can have been no room or means of effecting such improvements, and the plea is one of those subterfuges of which a Canarese ryot is never at a loss to avail himself, and to which the intricacy of the settlement and the absence of all efficient checks is so singularly favourable.

16. The inference which I am disposed to draw from these observations, is that we were from the very commencement building upon a rotten foundation, and that the inequality in the assessment, now so much complained of, was the necessary result of proceeding upon false data. No district perhaps ever came under the Company's Government in which some immediate measures for ascertaining the actual resources of the country were more urgently called for, owing to the confusion into which its affairs had fallen, the strong temptation to mislead which the great value of landed property offered to, and the fact of those who could alone give a correct information, *viz.* the public servants, being nearly all landholders, and having interests therefore directly opposed to those of the Government. Had Sir T. Munro remained in charge of the province there can be little doubt that he would soon have perceived the absolute necessity for creating some more secure basis on which to carry on the settlement than that of a statement of the amount of produce or of rent paid furnished by corrupt and interested district servants. He would have seen the necessity of ascertaining what proportion each estate bore to its assessment, and that it was not less necessary for the future administration of the revenue to have some record of the extent and value of the land than of the rent paid for it. This would have led to a measurement of the land by some process more or less perfect, and probably to a survey which, great as the difficulties of carrying it out might even then have been, would have been ten times less than they are now, owing to the influence which European officers have always

Want of adequate data and checks for regulating the settlements.

company's Government in which some immediate measures for ascertaining the actual resources of the country were more

possessed in a newly acquired country, and the comparatively trifling opposition, if any, which would then have been offered to such a measure. In the settlement which would have followed, the comparative difficulty of equalizing the assessment would have been even still less, for he would have been unfettered by any regard for real or supposed pledges given by the changes which have been effected under decrees of our courts, by the grants of estates in proprietary right made by former Collectors, and by the sanction afforded by uninterrupted enjoyment for a long series of years.

17. Independent of direct falsifications of the ancient assessment by the shanbagues there seems much reason to doubt whether the ancient assessment had, in practice, been more than a nominal operation for a period long antecedent to the acquisition of the province by the Company's Government. We are imperfectly informed also as to the real nature of the wurgs or so called "estates" in Canara, and of many minor circumstances relating to the tenure and privileges under which they were held, but all of much importance in their indirect influence on the state of the land revenue. It would lead me too far to enter into any discussion of these points on the present occasion, nor would it perhaps tend to any useful purpose now to do so. I will only remark that Canara appears to me to offer a strong example of the difficulty of engrafting the regular, systematic, and *bonâ fide* proceedings of a civilized European government upon the uncertain basis of an antiquated and fluctuating native system of revenue. There are elements which enter into the latter which seem to render it difficult to adopt only a portion of it and reject the rest without compromising the rights of Government, or those of the ryots, and disturbing the general working of the system. I refer principally to the measures of the former government by which the inequalities in the ancient assessment would appear to have been practically obviated, and which rendered the nominal retention of this old assessment a matter of comparatively small importance.

Difficulty of appreciating the actual bearing of a native system of revenue.

Imperfect information respecting tenures, &c.

Means by which inequalities of assessment were partially rectified under native government.

Amongst these may be named the practice of indirectly obtaining a revenue from the lowly assessed estates by means of a heavy duty on

Export duty alone estimated by Sir T. Munro from 20 to 25 per cent. of the value.

to which Sir T. Munro refers in one of his reports, of not allowing

Fifth Report, page 803.

ing an additional assessment on the nominally lightly assessed estates, or on the increased cultivation in them, and was a provision somewhat analogous to the system still in force in the ceded districts of obliging Potails to hold what are called "Appamini" or highly assessed lands on the strength of the large enams which they enjoy. Whatever may be thought of these practices in the abstract, it is evident that they afforded a safeguard more or less efficient

Appropriation of waste land a main cause of stationary assessment and inequality.

against the diminution of the revenue, and that while the principle of a standard Shist on each estate was recognized the system rendered this recognition of less importance by furnishing a ready means of infringing it.

18. There is one point, however, in connection with this subject which seems to have so great an influence on the general revenue as well as an inequality of the assessment that I shall refer to it somewhat more in detail in the course of this report. This is with regard to the waste lands, to the large appropriation of which, on the plea of their being included within the limits of the estates, I am inclined to attribute in a great measure the fact, which has been commented on by the Board, of the little increase which has taken place in the revenue of the talooks of Lower Canara notwithstanding the great increase in the population and resources of the country, and by which it will be seen that the increase which has taken place in the cultivation has gone exclusively to enrich the private landholders.

19. The Board has noticed with sufficient detail the various measures which were adopted during the first 17 years for procuring more ac-

Former measures for revising the assessment noticed by the

Board, and the causes to which their failure is attributed.

curate information with respect to the resources of the estates, all of which appear to have had the same unsatisfactory result, because they were founded upon the returns made by the shanbogues, or the reports of the ryots themselves, both equally untrue, and because no means of checking these or of testing their accuracy were in the hands of revenue officers, and it is also to be observed that such as they were confined to inquiries into the *rent* produce of the estates without any attempt to ascertain the *extent* of the estates. It appears to me, however, sufficiently evident that the one was no less necessary than the other if any insight into the actual bearing of the land revenue upon the resources of the country was aimed at. If the returns of rent or net produce had been known with accuracy

Statement of produce and rents alone insufficient.

they would doubtless have afforded means of judging whether the revenue paid to Government was high or low, but the same may be said of other districts besides Canara. It is because no true statement, or even an approach to accuracy, can be obtained by any other means that some measurement and classification of the land becomes necessary, so that it may be known upon what land the revenue is paid, and the probable proportion which it bears to the produce. No such information, however, was ever gained, or even attempt made to procure it, except in the Balaghaut, and it was during this state of uncertainty and real ignorance on which ^{It was} was one of the most important points in a question of land ^{revenue} settlement that the Tarrow settlement was carried into effect ^{which in all} the southern talooks, the principle upon which it was framed ^{being} an average of the collections of the 17 previous years.

20. The destruction of the records of this office ^{was prevented} by my referring to the reports of Mr. Harris for the arguments by which a settlement founded upon such a basis were advocated and supported; but sufficient information exists in other shapes to satisfy me that, even had the data upon which it was founded been accurately and faithfully shown that they were not, they would still have been quite insufficient as a basis on which to found a permanent and unalterable ^{land tax}.

21. Setting aside for the present all consideration of what has been said above respecting the want of information as to the extent and resources of the estates which were thus to be permanently settled, I think that it cannot fail to strike any one having his attention directed to this point that, taking the circumstances and time at which the Tarrow settlement was made, an average of the previous collections would be necessarily most unfavourable to the Government. It was shown by Sir T. Munro, and not, as far as I am aware, ever disputed, that Canara never had been in such a depressed state as it was at the time it came under the government of the Company. An average of 17 years, therefore, which included those which immediately succeeded to such a state of affairs, would necessarily be nearly the lowest which could be adopted. It is not at once that a country recovers its prosperity, and even if it could be supposed that the people had at once commenced their improvements with all the industry and vigour they were capable of, still the earlier years at least would have shown but little improvement or increase in the cultivation compared with what has subsequently taken place. In point of fact no improvements in any but rice lands have been shown in more than one-half of these years, for a cocoaunt or betel garden, if planted in the first year of the Company's government, would not have come into bearing or paid revenue, the one for more than half, and the other until nearly the whole, of the 17 years on which the average was formed had expired.

22. But in reality no such rapid improvements either were or could have been commenced so early. Improvements only very gradual. The suspicion of the inhabitants coming under new rulers, the absence of capital and agricultural stock, and the low state of the population, would and must have prevented it in a great measure, and where they did take place there was no means of ascertaining or recording them. To me it appears, therefore, that to take the average of these first years amounted to little less than to make the revenue, when nearly at its lowest ebb, the basis of all future demands and thus to exclude from the calculation all prospect of improvement hereafter. I do not wish to argue that

such a principle was in itself bad; on the contrary if the Government was prepared avowedly thus to limit its demand, and to allow the ryots the full and exclusive benefit of all improvements and extension of cultivation, and to look for no addition to the public revenue from the general increase in the wealth and prosperity of the country, it would and undoubtedly has operated as a great stimulant to the industry of the people.

23. I cannot, however, ascertain that any such limitation was deliberately made. On the contrary I observe indications, even in the smallest portion of the correspondence of former years which is now accessible to me, of an intention of gradually bringing to account, as the state of the country improved, some of the deductions which the decrease in the cultivation had rendered it necessary for a long period to make from the demand. Sir T. Munro, in a letter to the Board dated in December 1800, observes "It never was my idea that any settlement should have been so permanent as to be exempted from all future change, but only that it should have been so far fixed as not to be liable to perpetual and frequent alterations, and that the right should have been reserved for Government to avail itself of the increasing resources of the country by adding to the Jumma a certain portion of the abatement at some after period when it might appear that it could be effected without detriment to the country." It was surely very necessary, before this wise reservation was abandoned and a permanent settlement effected, that the fullest information should be obtained, and surer ground occupied than any which the nature of the accounts and previous settlement presented to Mr. Harris.

24. Much has been said in favour of former averages as the ground work of a fixed settlement, and Sir T. Munro has himself observed "that there is no guide so sure as collection;" but this remark must be taken to apply to lands which have been under cultivation, and presupposes some degree of information as to its increase or decrease. Previous collections are no better test of the capabilities of an individual estate

when a large portion of it has lain waste and uncultivated, and remissions have been made on this account, than they are in the case of a district under similar circumstances. To apply this remark, then, to Canara it must be recollected that the practice does not here exist, as in other districts, of a ryot only occupying the land he pays for, and throwing the waste land given up or left uncultivated into the general Ayacut Bunzer, or waste land of the village; but whatever be the amount of waste it still continues attached to the estate, the beriz being, except in special cases, remitted. It was of importance, therefore, in fixing a permanent beriz on such an estate, not only to have some means of judging whether the estate comprised only the same quantity of land as that on which the original assessment was fixed, but also to take into consideration the deductions which had been previously made on account of waste and the remissions granted on other accounts, such as those for bad seasons, losses by fire or floods, and by long and indulgent cowlis or vaidahs; but none of these circumstances appear to have been taken into account, and the actual money collected, without reference to any of the causes of deficiency, was adopted as the test. It hence happened that a permanent reduction was accorded to a great number of estates of which the beriz was in reality very light upon the amount of land capable of cultivation, though it may have been so on that which had actually been cultivated. The Board appears not to have overlooked this point in the instructions which it issued to the Collector, the general purport of which I gather from its proceedings dated 15th September

Paragraph 34 *et seq.* 1831, in which one of the first rules laid down seems to indicate that the average collections should only apply to estates fully cultivated.

25. It is true that the Tarrow assessment was never fixed at a lower rate than the Shist, but it had still no reference to the extent of land or cultivation, neither of which were known, and there was so much reason to suspect the Shist itself that it seems strange that it should have been adopted without ascertaining how it bore upon the estate, or putting it to some kind of test by comparing it with the extent of land. By omitting to do so, and adopting the average of collections, the beriz on large estates was often unduly

lowered, while in other cases an exorbitant Shist was confirmed as the fixed beriz on the fully cultivated estates of poor industrious ryots, from whom it had been rigidly exacted, but who ought to have had a diminution. In estates which were unoccupied at the time, and which from this circumstance perhaps required still more attention with a view to ascertain the causes which led to their being given up, no enquiry whatever appears to have been made, and a Tarrow beriz was confirmed on them which would prevent their ever being occupied.

26. Generally speaking the reductions granted at the Tarrow appear to have been made to those who were most urgent and clamorous in pressing their demands, and who had influence to second them, but, for the reasons I have stated, they appear to have had little effect in modifying or equalizing the assessment on the lands of the district generally, and to this cause may be attributed the subsequent calls for further reductions, of which the Board has seen cause to complain.

27. I cannot learn that any material deviation from the above system took place in the recommendations which were subsequently made for a reduction in the beriz in Fusly 1243. In some of the talooks the applications for reduction were settled by a summary inquiry and agreement at the time of the Jumma bundy, and occasionally by the appointment of a punchayet who were to settle and recommend the amount of reduction required. Great pains were

Remissions recommended by Mr. Viveash on much the same information as those made at the Tarrow.

Additional pains taken in the Balaghaut ineffective for want of true data.

taken in the Balaghaut talooks and Ankola by Mr. Stokes, who then held the appointment of head assistant. An investigation was made by him into the resources of each estate, founded upon the returns made by the shanbagues of the Footmouly, or produce, according to a system which had for some time prevailed, and if it now appears that many of the reductions which were recommended by him were not actually required it cannot be attributed to any want of zeal or ability on his part, but must be ascribed entirely, in my opinion, to the radical

effect of the system of ascertaining the state of the wurgs then prevailing, to the facility which was thus afforded for frauds and misrepresentations, and to the corruption or incapacity of the native servants.

28. The system of calling for returns of the produce was first adopted by Mr. Harris in the Balaghaut

Returns of produce a means of fraud.

and afterwards extended to the other talooks. It has been a fruitful source of

abuse, although it is difficult to say what other means were available for ascertaining the resources of estates where no record of the land existed. It is curious, however, to observe that the survey accounts which existed in 1243 for the talooks of Soopah, Soonda, and Ankola were not made use of, or in any way referred to, in the revision then attempted, but the investigations

See Board's Proceedings 3rd September 1846, paragraph 18.

were conducted solely with reference to the accounts of produce and to the average collections, as had been the case at the Tarrow settlement. I

will not here enter into a detailed description of these accounts of Khan Hootawully, * Raway Hootawully, † and Hazir Hootawully, ‡ of which the particulars differ in the different parts of the district. It is sufficient to observe that they are prepared by the shanbagues and, it is not too much to say, are scarcely ever correct,

while they are often grossly fraudulent. They, therefore, afford but a very imperfect idea of the value of an

estate, and are still more fallacious as a test to judge of its extent, particularly where, as in Canara, there is not even a

Error of inferring the extent of available land from the returns of produce.

Beejwary account of the extent of one of the most valuable descriptions of land, viz. the Cooanut Bagayet. Yet the quantity of land appears to have been deduced or inferred from these accounts, and the consequence was a recommendation in many cases for reduction of assessment under the head of "Deficiency of land," where in point of fact there was an abundance of it. The "Raway Hootawully" is in such cases only calculated on the actual number

of trees then standing: so that, although there might be 50 acres of land capable of cultivation with such Bagayet, if only one acre were actually cultivated, the return of Raway Hootawully would show the produce of only one acre, which on these data would be assumed as the full quantity of land available.

29. It is scarcely possible to give an intelligible description

Reference to examples by way of illustration.

of the complicated process by which the Hootawully is calculated in Canara, differing as it does in various parts of the district, and of the opening which it gives for every kind of concealment and evasion. I have, therefore, prepared a memorandum of some cases which came to my knowledge during the last Jumma bundy settlement which will be found added as an appendix to this report. An attentive perusal of these will, I think, better explain the working of the system, and the great facility for frauds which has always existed, than any description which I could venture to offer. It is to be observed, however, that these cases have necessarily been selected

Beejwary account tested by the survey accounts in the Balaghaut and Ankola.

principally from those talooks in which a survey had taken place, because it is here alone that the previous settlements and statements can be brought to any thing like a test, by comparing them with the extent of land therein recorded. They have been selected also principally from those estates known under the term Board Shifarish, i. e. estates in which a reduction of beriz was recommended on the ground of their being absolutely incapable of ever paying the amount entered as their old fixed beriz; and as it has been stated that the resources of these estates had been minute-

ly examined, they appear to furnish a favourable means of judging of the value of the means which the revenue officers have had at their disposal for ascertaining the resources of such estates. In requesting the Board's attention to these, I would only wish further to remark that they are selected from a very limited class of estates, viz. those which not paying the full beriz were subject to a yearly examination, and that they throw no light upon any of the "Bhurty" estates, or those which have paid the full beriz, the resources and state of which may be said to be now involved in impenetrable obscurity. I do

not think it unreasonable, however, to infer from the falsifications here shown to have taken place that similar ones were in all probability practised at different periods in regard to the more valuable estates paying the full revenue assigned to them, as well as in obtaining the reductions of beriz which were recommended for estates similarly situated at the time of the Tarrow settlement. The Board is, in my opinion, entirely borne out in its observations that on both occasions the attempt to remodel the assessment has failed from the same cause, "the imperfectness of the means employed," and that "the consequence of such a state of accounts has been to leave the rights of Government at the mercy of local interests, and to paralyze the exertions of the European officers to keep in check the native servants."

Proceedings 3rd September 1846, paragraphs 27 and 28.

30. I have stated above that the subject of waste lands is one which claims, perhaps, more attention than any other, from the importance which it bears in relation to the land revenue of this district; and it will not, I think, be without advantage if, before proceeding further, I refer somewhat more in detail to this subject, because it appears to me that some confusion has arisen from the absence of a fixed and definite understanding as to the different kinds of waste land in Canara.

31. On referring to former reports and proceedings I find that mention has from time to time been made of Sirkar waste land; but an expression made use of by Colonel Munro in his first report upon Canara appears to have led to a very general impression that every kind of land in the district belonged at some time or other to some estate. Thus the Board in its Proceedings of the 5th December 1844 uses the expression "there is not a foot of ground unappropriated," and is hence led to the inference that in all cases of encroachments they have been made at the expense of the lapsed estates. There is, however, no point connected with the revenue system of Canara

Received opinion respecting the absence of Government waste lands.

Board's Proceedings 15th September 1831, paragraph 37.

Paragraph 9.

which I think can be so clearly established as the existence of much public waste land which is not now or ever has been private property; and it may not be out of place here to endeavour to trace how the impression to which I here refer has arisen, and whether a broader interpretation has not been given to Colonel Munro's words than they were intended to convey. The passage in his report to which I refer is as follows:—

Colonel Munro's statement respecting waste lands may have been misunderstood.

"The only land in Canara that can in any way come under the description of Sirkar lands is unclaimed waste, to a great deal of which it is very likely claimants would appear were it once brought into cultivation. There are also some uncultivated lands, particularly in the northern districts, which may be reckoned public. These are lands which were originally unproductive, and which, from the death or absence of the owners, would have been allowed to run to waste had they not been contiguous to more productive lands whose owners, it was supposed, were able and were, therefore, compelled to cultivate them; but exclusive of this land, cultivated by compulsion and 'unclaimed' waste, all other is private property."

32. It will be observed that the expression "unclaimed" waste is here twice used. It is one, however, so indefinite as scarcely to convey any meaning when it comes to be applied in practice. It could not have been Sir T. Munro's intention to convey the idea that the simple fact of waste land being "claimed" would make it private property; this would, of course, depend upon whether the claim were a valid or fictitious one. I am, therefore, disposed to believe that the word intended to be used may have been unreclaimed waste, and this would very materially alter the state of the question as relates to the Government right in waste lands, because it would, as a general rule, confine the private property in waste to such as had at some former period been under cultivation.

33. It is possible, again, that in the above passage Sir T. Munro intended to make no allusion at all to immemorial or unreclaimed waste, but referred exclusively to that which had been formerly under cultivation, and in this sense it might be conceded that a private property existed or had at some time existed in such land.

and that only such parts as had been abandoned by their former owners, and for which there were no claimants forthcoming (Koolnusht) could properly be held to be Sirkar lands. But, however this may be, there is abundant evidence still existing, both in Colonel Munro's reports and statement as well as from the practice prevailing at the present day, that the opinion which has sometimes obtained—that all lands, whether formerly cultivated but abandoned waste, or immemorial waste, had been at one time private property—was founded in some mistake which may have arisen from making use of the general term "waste" without sufficiently distinguishing the different kinds of land which come under that designation. For cases are constantly arising, even at the present day, in which applications are made for, or disputes arising respecting, the occupancy of waste lands which are admitted to be Sirkar land, and which are not alleged or supposed to be included within the boundaries of abandoned estates or Sirkar Guenie wurgs. It is properly only this description of land which, when taken up, is included under the term "Hosagami." But those descriptions of waste land which in this district are termed Koolnusht and Rekahnusht have always been essentially Government lands—Koolnusht being land at some former time cultivated but the owners of which had become extinct, and Rekahnusht being land fit for cultivation but never before occupied, in fact "Sayet Bunzer."

34. The state of the case will be more clear, as I wish to explain it, by referring to the accompanying

Colonel Munro's historical abstract shows a large amount of Government waste land. Continuation of this up to the present time forwarded.

statement (marked C.) which has been drawn up by my Naib Sherishtedar. It is taken from, and carries on to the present time, the historical abstract of the land revenue of Canara given by Colonel Munro in his first report, but omitting some of the details. The following may be given as a short abstract of the result as it relates to waste lands.

The entire cultivable land or general Ayacut of the district stood by that account assessed under the Beddenore Government in 1660 at Star Pagodas 5,80,759 or Rupees 20,32,658.

From this was deducted, and entirely excluded from the settlements, ancient and recent waste unoccupied Rs. 6,36,147, leaving the land occupied, inclusive of Enam, assessed at Rs. 13,96,511, which land, it appears, was alone included in the subsequent settlements, and on which all the subsequent additions under the Governments of Beddenore and of Hyder and Tippoo were made.

Tippoo's assessment on these <i>occupied</i> lands at the commencement of Company's Government was	Rs. 30,40,375
Of which Colonel Munro struck out altogether as never having been collected	8,84,064
Leaving the demand or assessment on the occupied lands	Rs. 21,56,311
The Bunzer Ayacut or waste land unoccupied, and previously deducted as above shown, viz.	Rs. 6,36,147
appears to have been disposed of as follows:—	
Brought under assessment by Hyder	11,656
Ditto by Tippoo	809
Assessed since Fusly 1209 under the Company's Government	54,951
	<u>67,416</u>

Leaving waste land never yet brought to

account..... Rs. 5,68,731

This is entirely independent of the sum of Star Pagodas 1,50,940, or Rs. 5,28,290, remitted by Colonel Munro at the settlement of Fusly 1209 from the gross demand of Rs. 21,56,311, which he stated to be "principally composed of waste lands of which the proprietors were extinct." The following may be given as a rough summary of the manner in which this last mentioned remission has been disposed of, although the destruction of the records of the cutcherry and the absence of any talookwar or villagewar accounts of its distribution renders much accuracy impossible.

Collections made by Polligars, and deducted from the settlement of 1209, but brought to account in subsequent years	Rs. 50,000
Moturpha and tobacco taxes transferred from land revenue demand	„ 43,000
Collections gradually brought up since Fusly 1210 by the occupation of waste estates, cows, &c. „	5,000
Total recovered	„ 16,000
Struck out of the demand altogether by the Collectors previously to Mr. Harris's time	„ 63,000
Deducted by Mr. Harris at Tarrow settlement	„ 1,47,000
Now remaining under "Tunkey" or yearly examination, exclusive of 2 moganis of Coorg and other small heads of account	„ 1,50,000

Of this last item there may, perhaps, be land forthcoming equivalent to about Rs. 50,000; the remainder has probably been absorbed by encroachments on the waste estates, which, if added to the amount of Rekahnusht deducted in former times and not included in estates or holdings, will make the total assessment of lands unaccounted for, and now lost or absorbed, Rs. 6,68,000, or, if the 68,000 be deducted for lands actually destroyed by rivers, &c., Rs. 6,00,000.

35. It is then partly on the waste estates, but more on the Rekahnusht or waste never occupied as estates, that the large encroachments have, I conceive, been made, though it cannot be known at what period they took place. It is clear to me, not only from the historical abstract, where the unoccupied waste is so distinctly shown, but also from many passages of his reports, that Colonel Munro, in speaking of waste lands, referred only to the waste included in estates which comprised the greater part of the remission granted by him in Fusly 1209 from the gross demand of that year. In paragraph 15 of his letter to the Board, dated 31st May 1800, he speaks of the sums shown in columns 8, 44 and 72 as the standard rent of the lands *under cultivation* at the different periods indicated, and adds, "a small portion of the lands *under occupancy* even under the Ranees were waste, and more under Hyder and Tippoo;" and

he goes on to say "that it never was the practice to keep an account of waste lands, and that the accounts contained a register of the number of landholders and the fixed assessment of their respective estates, the total of which formed the Jumma; but they took no notice of waste lands where there was a proprietor in existence." In another part of the same letter (paragraph 34), in recommending a reduction of the assessment, he says "It may, therefore, without the smallest danger of relinquishing too much, be admitted that the whole of the *lands in cultivation* ought not to be assessed at a higher rate than it was under the Beddenore Government." Again, he speaks of there being very few proprietors "who had not the means of cultivating the whole of their estates" in the time of the Ranees, and "though there was no means of ascertaining with accuracy what was the quantity of waste in estates, yet the whole of it was, of course, subject to full rent as if it was cultivated." In all this he clearly refers to the lands which had fallen waste out of those actually occupied and ordinarily under cultivation, or what would in the ceded districts be known under the term Shamilat Bunzer, and not to the "waste lands and reductions of rent," and "waste lands fit for cultivation" amounting to Pagodas 1,81,755 under the head of "Deficiency of Rekah," which was never included in the demand, nor indeed could have been, as it was not occupied or held by any one. In the following passages he

S. Ps. 1,50,940.
Rs. 5,28,290.

evidently refers to the remissions made from the demand on account of waste in occupied estates at his first settlements:

"A part of the rent of waste lands upon occupied estates in No. 2, column 15, ought in the course of a few years to be added to the assessment. They consist both of Sirkar and private lands. In the case of Sirkar lands where a cultivator of a part of the estate does not choose to become proprietor, they cannot with justice be assessed until *they are cultivated*, and even then, as they have generally been deserted on account of over-assessment, very little more than the Shist will be obtained. In the case of private estates so much indulgence is not necessary, and I have directed the Shist to be levied from them this year, and in the two ensuing years the whole of them ought to be raised to the Beddenore assessment."

He estimates the rent of these waste lands at from 12 to 13,000 Pagodas on estates *then* under occupancy, but whether it was ever added does not appear. In a letter of instructions to the Collectors, written subsequently to his quitting the district, he says "Your settlements in future will require little time or labour, because nothing is to be done except to add to the Jumma of the preceding year the extra rent of a few estates which may have been held at an under rate, and the rent of such waste lands as may have been brought under cultivation," meaning this last no doubt the Rekahnusht newly taken up.

36. There is no possibility now of tracing what has become of this large amount of Government waste land (Rs. 6,00,000 at the low rate of the Beddenore assessment), but it is certain that, with the exception of an inconsiderable amount, it has all been appropriated. It seems to have been entirely lost sight of at the Tarrow settlement, there is no record now to show men in what talooks or villages it was situated, and the few old accounts through which this might have been, lost, burned, or made away with. Not even a villagewar account of it was taken when the Tarrow settlement was made, and the occupiers of estates have been, if I may be allowed the expression, in helping themselves to it without check or restraint ever since.

37. The theory at present asserted by the landholders of Canara, and which has been practically acted upon at least since the Tarrow settlement, is this. That their estates include not only the land which was in cultivation at the time the former settlements were made, but also tracts of waste of two descriptions—1st, the waste lands which had fallen out of cultivation in former times, and, 2nd, immemorial waste lands which never were in cultivation—both of which kinds of waste they allege that they have a right to bring under cultivation without any additional assessment. They assert that the beriz was fixed upon the entire estate, including lands of every description. Of these waste lands, as I have before stated, but cannot too often repeat, there is no account or record whatever, and even of the cultivated lands as they originally stood at the commencement of the Company's

Government the only record which exists, and that in but some of the talooks, is an account called the Doormoty Chitta, being a Beejwary statement furnished by the shanbagues in the second year of the Company's Government of the lands then actually under cultivation, but which is said to be only an estimate, and is not admitted as a correct or authentic record, or one which can be used practically as a check in all cases.

38. With respect to the cultivable waste, assuming that it originally formed part of the wurg or holding to which it is now claimed as belonging, and that no additions have been made to it from the lapsed estates or Sirkar waste lands, it seems necessary to consider how a permanent settlement such as the Tarrow, made upon the average collections of former years, would affect the public revenue. The original assessment or demand on the estate may be assumed to be, or ought to represent, the Government share of the produce of those lands when under cultivation; but it has been that very large remissions were made, and continue to be to the present day on account of waste portions of estates, which remissions, where the assessment was fixed solely with reference to the *collections*, would be excluded from the average, and the rent would be *permanently* reduced by the amount of *temporary* reductions. No provision was made at the Tarrow settlement for re-imposing this assessment when the lands were again cultivated, nor was the waste land separated from the estate. It continued to be attached to it, and when again brought under cultivation may be said to be enjoyed free of all rent.

39. In the instructions of the Board for carrying out the Tarrow settlement I find reference made to a question from the Collector as to "when the assessment on concealed lands belonging to private estates should become payable," and the reply of the Board that it should commence from the date of the detection of the fraudulent concealment; but as it does not appear whether this referred to the additions made to the cultivation within the limits claimed for the estate, or what was to be considered concealed land, or the means of distinguishing it, no reference can be drawn from this order.

40. Upon the whole I am inclined to the belief that it was the intention, in fixing the Tarrow beriz, that no account should be taken of increased cultivation within the limits of the estates, and to give the ryots the full benefit of all the lands they might so bring under cultivation, but that it was under the impression that these lands bore some kind of adequate assessment, and that neither the extent of such lands, nor the importance generally of the question, were at the time sufficiently considered or understood.

41. With respect to the other class of waste lands claimed as being attached to estates to which I have referred, *viz.* the immemorial waste, they may be considered to form a distinct question from that of the waste lands just referred to. It is to the claim to these lands which has been incautiously admitted, or at least not opposed, that I attribute the absorption of nearly the whole Rekahnusht or Government waste land. The claim appears to have recently attracted the notice of Government, for it is apparently for information respecting these that it called for some information in its minutes of consultation dated 5th August 1845. There are

considerable tracts of such kinds of waste land attached to a great part of the estates, some of which is cultivable and some consisting of hilly or stony ground, incapable of improvement. They are often termed "Koomeki" lands, or land allowed to assist in the cultivation, and they were intended to afford to the ryots the means of procuring leaves from the brushwood or jungles growing on them as manure for their fields, and to furnish grass as fodder for their cattle; but they do not appear originally to have differed materially from the waste lands used for similar purposes in other parts of the country, except that, in place of being common to the whole village, they were divided and enjoyed in separate portions by the individual landholders. The original terms upon which they were held then I conceive to have been essentially as an adjunct to, and in connection with, the cultivated lands, and the right to them to have been a modified right, and only to be enjoyed for the purposes for which they were held as above stated. The usufruct of them for such purposes was a necessary concession,

Paragraph 9.

but I do not conceive them to have been on that account the less Government lands, but only lands which they were permitted to occupy for particular purposes.

42. If such were, in general terms the nature of the tenure under which they were held, it has become entirely altered under our administration. The ryots now claim the absolute proprietary right in them the same as to their cultivated lands, and, as a necessary consequence of such a right, the liberty to bring them under cultivation without the payment of additional assessment, and even of selling or letting them, and thus separating them, if they choose, from the cultivation, and alienating them from the original purposes for which they were intended. Another effect of such a tenure is, that even where they are greatly in excess of the quantity necessary for the purposes for which they were intended, they can prevent others from taking them up on a puttah and upon a fixed assessment payable to Government, and the person occupying them pays the rent to the landlord, not to the Government, and is in every respect his tenant. It is necessary to observe, however, that the right to cultivate such lands is not admitted in theory, but it is, as a general rule, actually enjoyed in practice, from the simple cause to which I have so often alluded, that we do not know the extent of the original estates, and cannot tell, therefore, what is new cultivation and what is old, and the ready answer to all questions on the subject is that it is part of the original cultivation. I have, since I have held the office of Collector, endeavoured to set my face steadily against the admission of such claims; but lands which have been formerly brought under cultivation in this manner are beyond recovery, and it may be said generally that nearly every case in which it is attempted to restrain these encroachments involves a protracted contest, and nearly the certainty of having to defend a law suit if there be the most slender grounds for disputing the award.

43. The forest and wood land occupied for Coomri, to which I referred in a former letter* upon the subject of the conservancy of the forests in

* 31st August 1847, paragraph 17.

Forest and wood land claimed as private property now.

Canara, is also of the same nature as the above, and claimed much on the same grounds. It is sufficient to repeat here that the landholders claim on these, as well as other waste lands said to be included in their estates, the exclusive right of cultivating, of renting them out, or selling them and their produce, in every respect in the same manner as their old cultivated lands, upon which, according to my view, an assessment was alone fixed.

44. Some light will, I think, be thrown upon this subject, and

Preceding observations illustrated by ancient grants and deeds as compared with those now in use.

upon the manner in which the people of Canara have been gradually and quietly making new rights for themselves, by referring to the terms in which public grants and private deeds were worded under the former governments, and are now under the Company's rule. I would beg to refer for examples of the former to the translations of deeds which accompanied my letter to the Board of the 23rd September last. From these ancient documents it will appear that estates were not in former times the undefined tracts of land, both cultivated and waste, which they now appear to be; there was no room allowed for doubt as to what was granted, but the Government was careful in defining the exact limits of the land, for which purpose a person was specially deputed from the Huzoor "to plant boundary stones in the presence of the inhabitants of the four surrounding villages, so that no dispute may arise hereafter respecting the boundaries." The deed then usually goes on to say "You are to enjoy the said land with all the Ashtah Bhogah (eight kinds of right), viz. Nidhi, Nikshepah, Jala, Pashnana, Akshini, Agami, Sidha, and Sadyah (which are usually interpreted treasure trove, valuables, water, rock, present and future profits) together with all the Sameahs arising therefrom," &c. These are the very terms of a deed executed in 1730 by one Krishnappah Kurnic, making over lands originally granted to his ancestors by Keldi Buswappah Naik about 1704. There is no mention of jungle and waste lands of indefinite extent here. But I now request attention to the terms of a deed by which the very same land was transferred in 1837: "You are henceforward, as full proprietor, to

enjoy the land, the site of the house, together with the *jungle, Bett* (uplands), *Chitley*, all Alab Nirdary, Nikshepah, Jala, Pashnana, &c." The additional terms here introduced are most significant. It is not without a purpose that they have found their way into this and similar recent deeds, and that purpose is to create a right to additional land, for which there was no authority; yet it is by such documents that the people have for nearly half a century been transferring to each other lands which did not belong to them, and the courts have been confirming by their decrees (founded on the terms of these deeds) the alienation of land which alone belonged to Government, and it is to such documents and decrees that appeal is now made whenever an attempt is made to assert its rights.

45. Under this curious and anomalous state of things the

The undefined state of landed property causes revenue questions to be disposed of by the courts.

functions of the revenue officers may be said to a great extent to have been practically transferred to the courts.

A Canarese ryot of ordinary intelligence and cunning who wishes to take up new land does not think of going to the Collector; he has a variety of much better plans by which he secures it for nothing. One very common one always appears to have been to get some neighbour to sell or mortgage it to him, and then by a fictitious suit procure the transfer to be confirmed by a decree of court. In other cases the shanbogue or monegar who examines the land is bribed to insert the spot coveted as within the estate of a particular party, and this is produced years afterwards. It would, indeed, be impossible to describe adequately the ingenious and cunning manner in which evidence is got up, not only in the revenue departments but before the police, also intended to be afterwards made use of in establishing a right to lands.

46. When it is considered that this system has been going on

Result as it affects the public revenue.

for the last 48 years it may be readily imagined to what an extent lands have thus been appropriated. This has arisen from there being no public record of the extent of any man's land to which the public officers could refer. In suits between individuals the rights of Government do not come under discussion, and the production of

an admitted sale, or mortgage deed, or other evidence of a like nature has always led to the land being decreed to one party. There has never been any application in Canara of the simple rule, that a man has only a right to as much land as he pays for, nor is there any rate or rule of assessment by which the Collector can determine whether he has more or less than he ought to have, or by which he can recover or re-assess it. It is of no avail for him to say, You have three or four times as much land as is equivalent to the assessment you pay; the simple answer is that it is within the limits of his wurg, or the production of some document or the evidence of friendly neighbours to prove that it is his, and if the claim be resisted there is the ready resource of carrying the case into the court.

47. There is another point which I think it right to notice, and that is the subject of "Moolputtahs."

"Moolputtahs" equivalent in many cases to Enam grants. The facility with which this has been admitted.
Appendix Nos. 7, 12, 19, 22.

These are grants of land upon a fixed assessment named, and where this assessment is unduly low they are essentially of the nature of Enam grants. It can, for instance, so far as the public revenue is concerned, make no difference whether land which, under the ordinary rules of assessment, would pay 100 Pagodas be granted on Moolputtah on the annual payment of 10 Pagodas, or whether it were granted under the name of Enam with a *Joree*, or quit-rent, of 10 Pagodas. In other districts, such as the ceded districts, one of the first measures for determination, on taking possession of the country, appears always to have been to lay down some rule as to what grants should be held entitled to confirmation as being made by sufficient authority and what should be rejected. In Canara no such rule has ever prevailed in respect to Moolputtahs, but, on the contrary, not only have private deeds been always admitted as the best evidence of the right to land, but every kind of grant by a public officer, by way of Moolputtah, has been accepted and decrees passed on them in the courts. Thus the Moolputtahs of Tippoo's corrupt asophs and amildars granting land at a nominal assessment, and obtained probably for some petty bribe, have met with the same respect that the most authoritative sunnud would command in another part of the country. The

effect has been not only that a nominal or inadequate assessment has been confirmed on large quantities of land, but the very circumstance of their being so readily received has led to their wholesale forgery. There are parties in Canara who, it is well known, maintain a regular manufactory of forged documents; and I could mention the name of an influential shanbogue in Ankola from whom it is commonly said that documents of any dates and of any dynasty may be procured according to the taste of the applicant.

48. I have added in the appendix which accompanies this letter a case to which I would request some attention as illustrating, in the instance of a single estate, many of the points I have above referred to. The Board will here see as plain an instance of large appropriation of public land as it is possible, perhaps, to adduce, amounting to 7 or 8 times the original holding, and increasing on this account in value from 140 Rupees to 2,300. It demonstrates, at the same time, the difficulty which the revenue officer has to contend with in vindicating the rights of Government without subjecting himself to be dragged into court, which the want of any rule of assessment and the undefined extent of estates puts it in the power of every one in every such case to do. The other points which this case seems to illustrate are—1st, The want of any true information of the resources and extent of estates when the Tarrow settlement was made, a remission of beriz (though, as it happens, an inconsiderable one) having been granted on an estate paying only Pagodas 4-6-12, the net produce of which is admitted to be equal to 95 Pagodas and probably much exceeds that amount. 2ndly, The kind of documents which it has been the practice of the courts to admit as evidence of proprietary right, and the manner in which the rights of Government are compromised by decrees in private suits where the public claims are not re-

Instance referred to illustrative of previous remarks.
Marked No. 22.

Obstacles to the assessment of land fraudulently appropriated.

Want of information at the Tarrow settlement and consequent unnecessary remission of beriz.

Fraudulent and unauthentic documents admitted to the loss of Government.

presented. *3rdly*, The unequal division of the public assessment upon separate portions of estates when divided, an assessment of 8-6-6 having been apportioned in this case by putting 3-9-10 upon only 3 moras of land, and leaving the remainder of the land claimed, consisting of 59 moras, assessed at only 4-6-12. *4thly*, The little weight which an order in the Revenue Department carries in Canara, and the confidence with which the people apparently look to the courts as a means of defeating it, as exemplified in the fact of a person having purchased land at the large sum of Rs. 2,300, the greater part of which had been declared not to belong to the person disposing of it. *5thly*, The manner in which the absence of any rule for the disposal of such cases enables the people to prolong the most simple questions through a succession of years, and take them from one public officer to another, in the hope of eventually obtaining a favourable decision, and at all events in the meantime reaping the full advantage of delay.

49. The case here referred to is one which would be disposed of in Bellary or Cuddapah in ten minutes by assessing the extra cultivation; in Canara it is protracted through ten years, and it is not settled then, and cannot be, without the risk of going through the ordeal of a law suit, from which it is natural that the Collector, with the numerous and pressing claims on his attention, should shrink. He may, if he be zealous, enter into a few such contests; but there are fifty-five thousand landholders in Canara, and he cannot afford to go to law with all who may have more land than they have a right to, and they know this well. The Board has seen the number of cases in which suits have been brought against under similar circumstances within the last two years by the applications which have been made for permission to defend them.

50. Shortly, then, to recapitulate what I have above stated with respect to the real causes of the stationary amount of the land revenue in Canara, I attribute it not only to the

Unequal division of assessment on the several portions of divided estates.

Little estimation in which the orders of the revenue authorities are held.

Delay in settlement of simple questions.

Stationation of the causes to which the stationary land revenue may be attributed.

cause pointed out by the Board, viz. the fraudulent appropriation of waste lands belonging to lapsed estates, although there is no doubt that this has been carried on to a great extent, but also, *1st* and principally, to the fraudulent lowering of the assessment upon valuable estates by means of the false accounts of the shanbagues and to its imposition either upon inferior estates which could not bear it, or on land which only appeared in the accounts but had no existence at all; *2nd*, to the re-occupation of waste lands formerly cultivated but abandoned, and the assessment of which had in point of fact been gradually remitted and deducted from the beriz, although the lands were not formerly separated from the estates to which they had belonged; *3rd*, to the cultivation of waste lands never before cultivated but claimed as grazing grounds and jungles attached to the cultivated lands; *4th*, to the concealed appropriation, without any actual claim being advanced, of lands belonging to Government such as the Guzni or marsh lands situated along the rivers, particularly near the sea, and of other waste lands (Rekahnusht) never before cultivated but enjoyed by the community at large, and which in recent cases which came to notice are not denied to be Government waste land.

Under the combined operation of these and other causes it will be seen that there has always been, and still continues to be, a large quantity of waste land alleged to be private property, and that the extension of cultivation has been carried on in these lands, the profits of which have gone entirely to the landholders without any participation in them by Government, while it has had to bear all the loss arising from permanent and temporary remissions granted on account of the over-assessment of other estates and from the destruction and deterioration of the lands of poorer ryots.

51. I have been the more particular in endeavouring to explain the actual state of the case with respect to waste lands, because it appears to be a point upon which information sufficiently explicit has not hitherto been afforded. It seems to me, indeed, doubtful whether the Board and Government ever have been made acquainted with the great extent of waste land claimed as private

property. In the 13th paragraph of the Board's Proceedings of the 16th November 1843 it observes, "Repeated mention is made of ancient waste brought under cultivation (Hosagami). What, then, has become of the additions? Either the supposed increase in population and cultivation has not taken place, or, if it has, the corresponding addition to the revenue has not been accounted for." What I have above stated will, I believe, furnish sufficient answer to this question. The increase has assuredly not been accounted for to Government, the extension of cultivation having taken place principally in what is claimed as private waste, with which, according to the theory at present prevailing, the Government has no concern.

52. From the above passage it would almost seem that the Board was of opinion that all waste land brought under cultivation ought properly to be assessed. In paragraph 31 of the same Proceedings the Board explain the term "Hosagami" to be the re-occupation of the lands of ryots who have deserted or become extinct; but it is necessary to bear in mind that it does not include such lands where they are registered as distinct estates, however long they may have been abandoned and left waste. Such waste land when re-occupied is not entered as Hosagami, but as an "estate" again brought under cultivation. Hosagami is, therefore, exclusively confined to Koolnusht or Rekahnusht, *i. e.* Government waste land as distinguished from Government waste estates, and these may serve to explain in some measure the small amount of Hosagami cultivation shown in the accounts as noticed by the Board in the paragraph of its Proceedings above quoted. It must, however, have been very much larger had all waste lands of this description been brought to account, but for a long series of years they were looked upon as of so little importance that it did not signify by whom they were held. It was considered so much gained if any rent, however small, could be obtained for waste; and offers made for the exclusive privilege of ~~grazing~~ ^{grazing} cattle or cutting the grass were readily accepted, the land being in process of time converted into valuable cultivation either by the holders themselves or by tenants who took it from them at considerable rents.

Hosagami defined; the causes of its small amount.

53. Before any attempt could be made with the least prospect of success to recover any portion of this waste land, or bring it under assessment, it would be necessary that a distinct declaration should be made on the part of Government as to what its intentions, with respect to the occupation of waste lands of the different kinds I have above referred to, were. I do not think that this has been so specifically laid down as to free the question from all doubt, although there are grounds for urging, as the people do, that, at all events since the Tarrow was introduced, they have been at liberty to bring all the waste situated within the limits of their wurgs into cultivation free of any additional assessment whatever. There is a distinct declaration to this effect embodied in the puttahs granted by the former Collectors conferring the proprietary right in lapsed estates by which the ryot is authorized to "improve the estate and bring the waste land into cultivation;" but I may here add that there is also another clause in most of these puttahs which appears to have by some means or other kept out of notice, and which reserves the right of increasing the beriz on any permanent settlement being made. This is a point of no little importance when it is considered that the low beriz at which these estates were granted does not appear originally to have been intended to have had that permanency which has since been assigned to it, but to have been designed as a temporary encouragement to persons to take up and bring into cultivation the abandoned estates.

54. In the old proprietary estates it is under the existing system equally out of the power of the Collector to recover such waste lands as have already been occupied. The cultivation may have been avowedly increased, the beriz out of all proportion light upon the estate, the old accounts may show that the ryot has now far more land under cultivation than he had before,—every thing, in short, may combine to favor the inference that there have been extensive encroachments, and still the ability to re-assess it is as far off as ever. The answer always is, that it is a part of the old cultivation, or, if

The same uncertainty respecting waste in old proprietary estates as in those recently granted or in Sirkar Guenic estates.

evidently new, that it is waste belonging to the estate brought again into cultivation, that the beriz of the estate always was low, and that the old account (Doormoty Chitta) was merely prepared on estimate, and cannot be accepted of itself as affording sufficient ground to authorize any addition to the standard beriz of the estate.

55. In considering the question, then, of a revision of the beriz which has been frequently referred to both by the Board and Government as a means of rectifying the present inequalities in the assessment in Canara, it appears necessary, as the first step to such a measure, to dispose of the question of a fixed beriz of ancient assessment upon undefined tracts of cultivated and waste land as distinguished from the principle upon which the ancient land tax of Canara is said to have been grounded, *viz.* the payment of a fixed and uniform share of the supposed produce, or its equivalent, to the Government. The whole difficulty in which the question is now involved appears to me to have arisen from the abandonment of the latter principle as the foundation of the assessment. A revision of the beriz with the object of equalizing the assessment can only be effected in two ways,—either by reducing the assessment on the highly taxed lands to a level with those which are lowly assessed, or by lowering it on the one and increasing it on the other. The first of these two modes of effecting the object it is scarcely necessary to discuss, because it would involve a direct and very heavy loss of revenue, and is evidently not the kind of revision contemplated. The Board, indeed, expressly states that the “inequalities should be adjusted by a revision of the beriz, not by a sacrifice of revenue.” With respect, then, to increasing the beriz upon the lightly assessed estates, it will be sufficiently apparent that it is the estates which are classed as Bhurty, or paying the full amount of the “ancient assessment” which would be principally subject to an increase in their assessment. Whether this ancient beriz was at first ascertained upon sufficiently trustworthy data is not now the question. I have not hesitated to state my opinion

Preliminary steps necessary for a revision of the assessment.

Equalization of the assessment.

Proceedings 16th November 1843, paragraph 36.

that it was not ; but it has been adopted as the limit to the public demand on those estates, and it must be determined before any other step can be taken by way of revision, whether the Government considers itself at liberty now to abandon this limitation or not. If it considers that it is pledged to restrict its demand to this ancient beriz, then the inequality of assessment must of necessity continue ; the beriz of an estate, however low, provided it be equivalent to the ancient beriz, could not be raised, and it must continue to be lowly assessed in comparison with the others. If, on the other hand, the Government be not pledged to limit its demand to the ancient beriz on the aggregate estate but be at liberty to revert to the original principle on which the Rekah was founded and, after having ascertained by such means as it finds necessary what the actual produce and capabilities of the estate are, to impose as an assessment a given proportion of the produce so ascertained, the adoption of this principle will in itself constitute a relinquishment of the ancient recorded beriz as a standard limit to the demand.

56. I am desirous of stating this alternative in clear and precise terms, because, although the measure of “equalizing the assessment” has been repeatedly referred to as a necessary measure, the retention of the ancient beriz as a maximum appears to have been considered as not incompatible with it. The Board in one of its last recorded Proceedings upon this subject, in speaking of a general survey, observes that “if free from interference with the old maximum assessment, except in cases of proved fraud, it would be a very desirable measure to the people themselves.”

57. With respect to the condition here referred to, of proving the fraud, much would depend upon what was admitted as proof. I have in paragraph 54 stated the difficulty, nay the impossibility, of procuring direct proof of the misappropriation of lands. The only proof available, therefore, would be inferential, *viz.* the possession of land greatly in excess of the quantity upon which the assessment which the holder now pays would have been payable according to the principle upon which the Beddenore assess-

*Equalization of beriz incompatible with ancient beriz as recorded in the accounts.

Question as to what should be considered proof of misappropriation of land.

ment is said to have been calculated. This would in effect be to adopt the principle, that a given amount of assessment represented a given quantity of land, and to set out with the assumption that all held in excess of this had been at some time, or by some means which it was not the business of the Government to inquire or prove, fraudulently obtained. It would, in short, be to leave the onus of the proof, which the Board speaks of, not upon the Government but upon the holder of the estate, and would in point of fact lead to an entire re-assessment of the lands.

58. It is not at present necessary to discuss the propriety or fairness of such a principle, or of the numerous objections which would be urged against it; my object being only to state my full conviction that it is the only means now left of dealing with the question of encroachments. The

Encroachments on Government land;—difficulty of detecting and proving them.

Board has fully appreciated the nature of these encroachments and of the various fraudulent means by which

the assessment has been lowered. I would particularly refer to its Proceedings of the 3rd September 1846, and it has with

Paragraphs 28 to 33.

justice attributed it “entirely to radical errors in the revenue system of the

district occasioned by the absence of correct registers of the land and to the defective character of the accounts generally.” Still there appears, notwithstanding this admitted want of a correct basis on which to found an inquiry, to be a general impression that by some process of examination, seconded by proper exertions on the part of the local officers, it would be practicable to detect the encroachments, and identify the lands which have been fraudulently appropriated from the lapsed estates. Thus the Government in its consultation of the 12th January 1843 observes that it would be the duty of the Collector to “explain in what manner he had ascertained the “area

Area of estates supposed by Government to have been ascertained.

of the different estates and the means which have been adopted for detecting the land not forthcoming (or Koolnushts),

which there seems reason to fear has been occasioned rather by the fraudulent appropriation of waste land than the erroneous registry of over-measurement.” And the Board, in

Proceedings 16th November 1843, paragraph 33.

remarking upon an observation of Mr. Blair on this subject, states its opinion that it is not apparent why means should not be devised and successfully “applied for the detection of frauds which all the public officers who have presided over the district concur in believing to have been extensively practised. There is undoubtedly a means by which this might be effected; but it consists only, in my judgment, in that pointed out by Mr. Blair when he says that “nothing short of an entire survey of the whole district and a minute local scrutiny could give a chance of discovering them.” I will go even further than Mr. Blair in stating that the *identification* of the *particular lands* which have been appropriated would not even be effected by this means. A survey would only show with accuracy and in every case what is now frequently coming to notice, and is in numerous instances, as pointed out by the Board, notorious that large numbers of individual estates are extremely lightly assessed; and this would afford a fair ground for suspecting that this light assessment was occasioned by the appropriation of the waste lands of neighbouring estates, particularly where the land which ought to belong to these data is not forthcoming, but it would not enable the Collector to fix upon any particular part of the estate as that which had been appropriated. It is to this I conclude which Mr. Blair refers when he states that Mr. Harris could find no satisfactory evidence on which to re-assess these lands, by which he probably meant that he could not fix on any particular lands as liable to assessment, although it appears to me that the evidence might have been sufficient for raising the assessment on the estate in the aggregate as long as that measure remained open to him for adoption, and if he was not restricted by the maximum of ancient assessment.

59. Much of the misapprehension which exists upon this point seems to have arisen from the impression that a record of lands belonging to lapsed estates actually existed, but such is not really the case. The only fact recorded is of a certain assessment said to have at some time been payable on these estates, but there is no mention of the lands on which it was paid; and one doubt which arises at the very outset is, whether this entry is a *bona fide* one, whether

the lands ever did exist which could yield this beriz, or whether it is one of those instances in which the assessment of some influential party was collusively transferred to an estate which never paid it. Not only is there no means by which these lands could possibly be recognized now by any exertions of the public servants, in a vast number of cases they could not be pointed out by the owners themselves. One estate or wurg is not, as the name would imply, a compact extent of land in which the fields all adjoin each other, and which has boundaries which might easily be defined. The different parts of each estate are often separated by the fields of several others, and all mixed up with each other in the most complete confusion. They are not always in the same village, and in many

Instance of the difficulty of recognizing lands.

cases even there are portions of the same wurg situated in different talooks; none, in short, but the owners or his immediate

neighbours can often point them out. A singular instance of the difficulty of identifying lands was brought to my notice some months ago by one of the Sub-Collectors. It was the complaint of a man to recover possession of certain land which had been mortgaged by his ancestors to the Chouter (petty Rajah) of Moodbidry. He wished to pay off the mortgage and regain possession. The Chouter did not deny that the land was his, and was willing still to continue to pay a rent for it, but he stated that it was impossible to restore the land itself, for no one knew where it was, and he defied even the claimant himself to point out the fields of which the mortgaged estate consisted: so completely had they become mixed up with his own lands. If such difficulty, then, exists amongst the people themselves in recognizing lands, it may readily be imagined how insuperable would be the obstacles opposed to any attempt on behalf of the Government, where, so far from having the assistance of the ryots to aid them, they would throw every kind of obstacles in the way for the purpose of defeating the object of the investigation.

60. Moreover, a Beejwary measurement of land being that which exists in Canara is in itself, even where a record of it exists, so extremely indefinite that it affords the readiest means of throwing obstacles in the way of a

Difficulty much increased by the complex nature of Beejwary measurements or records of land.

public officer and raising objections to his proceedings wherever he is called upon to act upon its details. It is sufficiently definite to serve the purpose of the people in transactions amongst themselves, and, at the same time, sufficiently indefinite to enable them, aided by the courts of law, to oppose the revenue officers. There is no standard measurement by which the superficial extent of a mora or candy can be determined. It not only varies in nearly every mogani in the country, but varies also for the different classes of land. There are three or four modes of calculating it in each talook by which the mora under the different denominations of Kimchia Mora, Ajul Mora, Stul Mora, Beej Mora, Sunna Mora, &c., vary from 60, 56, 54, 50, 40 to 30 seers. In some villages the extent of land is calculated by Coiloos of 5 seers each, and in others by a measure called a Poodoopadi of 30 seers; in the Honore Talook it is calculated by a measure called a Hussigee, and in the Balaghaut talooks by the large and small candy, the latter being 12 *cutchas* seers of 24 Rupees' weight or three *puckas* seers of 72 Rupees' and the former being equal to twenty of the latter. The seer, again, by which these moras are reckoned, is equally uncertain, varying from 96 down to 72 Rupees' weight. These various measurements afford ample room for dispute and doubt as to the actual extent of a ryot's land, and when they are taken in conjunction with the complicated local village rates by which the rent produce is calculated, and the Hazir Hootawully, Guenie Hootawully, and Rawaz Hootawully, some calculated in seed and some in rice, ascertained, the whole subject becomes involved in such a maze of obscurity that any attempt at revision, by which the objections of the landholders, purposely raised and persisted in, shall be satisfied becomes all but hopeless.

61. It is surely, therefore, an error to suppose, as the Board has done, that the Collector has an equal facility in Canara as in other districts for revising and controlling the settlement during the short season which the nature of the climate allows to be devoted to the Jumabundy. Had the system been devised for the very purpose of eluding and defeating scrutiny on the part of the Government officers it could scarcely have been more effectual for that object. One is almost tempted to suspect that a system has been

* Complex system of Beejwary accounts favourable to frauds.

adopted for each village something akin to that which Sir T. Munro stated to have prevailed in the whole district in Tippoo's time, by which the demands and balances, old and new, were purposely so mixed up and confused in the accounts sent to him that it was impossible to unravel them, and the district servants thereby enabled to carry on their frauds without fear of detection.

62. This leads me to a consideration of the several plans which have been noticed by the Board as having at different times been suggested by way of remedy for the defects in the present system of administering the land revenue of Canara, and for furnishing more accurate information respecting its actual resources. It is to these points that the Government, in its minutes of consultation under date 2nd January 1847, has desired that I should give my deliberate and best consideration.

63. The first plan discussed by the Board is that which was originally referred to by Sir T. Munro in his report dated the 9th November 1800, viz. a registry of all sales and transfers of lands that become the subject of litigation, and it appears to have been again mentioned with approbation by the two Commissioners who have at different times reported on the affairs of this district, Messrs. Thackeray and Stokes. It will not be necessary to discuss this plan at any length, nor is it one which the Board has brought forward as fit now to be adopted. To commence it now would, the Board observes, be to postpone reform to an indefinite period. The plan is one which I cannot think would ever have afforded sufficient information upon which to frame a general and detailed settlement. It is true, as remarked by the Board, that, had it been prosecuted with care, a large mass of information would have been accumulated for the last 40 years; but, although it would have thrown great light upon the general resources of the country, and the average produce of the district might, according

16th November 1843, paragraph 64.

Proposal for recording the state of lands in litigation; difficulties of applying it as a general measure.

Paragraph 65, Proceedings 16th November 1843.

to the opinion of Sir T. Munro, have been judged of from such examples as it would have furnished, yet it would be scarcely definite enough to have been at all a sure guide on which to make an individual settlement of estates, nor would the information even in particular instances gained 30 or 40 years ago have been always applicable to the present state of the estate. Moreover, it is sufficiently evident that it would have been especially applicable only to those estates which had come under investigation by being the subjects of litigation and registry, and even in these it would have failed to throw much light upon the points of chief difficulty, viz. the actual boundaries of estates and the question of waste land. As soon as the object of it came to be known, it could scarcely be doubted that it would have led to the adoption of some means of defeating it by secret and under-hand agreement between the parties, which are even now not uncommon where a man is desirous, for some fraudulent purpose, of concealing the real resources of his estate. It would, as stated by Mr. Thackeray, have had considerable effect in checking litigation; but, on the other hand, it would have given rise to fictitious suits, and to the registry of false deeds, basis, and mortgages for the purpose of establishing a low record of the worth of lands, and thus keeping down the beriz or obtaining a remission. There is nothing, I may observe, which it is so necessary to guard against as admitting the records of the civil courts as a guide in the Revenue Department where the rights of Government may be compromised. There is no one to represent or defend the public interests in the court, and it is not unusual to get up an amicable suit and obtain a decree or the registry of a compromise which is afterwards produced as a decisive proof of rights which had, perhaps, no real foundation, or were at best but of doubtful validity.

64. The second plan referred to by the Board is a revision of the Beejwary accounts, as suggested in a memorandum furnished by the late head sherishtedar. The objections to it, however, which have suggested themselves to the Board are, in my opinion, sufficiently strong to justify its rejection without further inquiry; and after what I have above stated respecting the

Plan for revision of the Beejwary accounts rejected by the Board on sufficient grounds.

Paragraph 60.

indefinite character of a Beejwary measurement, the great complexity of a settlement founded on this system, and the little value it possesses as record or check for the use of Government, it is scarcely necessary for me to express my full concurrence in the opinion adopted by the Board of the futility of any attempt at revision on such an imperfect plan. To take the specifications of the Beejwary from the present or past accounts, the falsehood of which is the very point which requires correction, would only be to perpetuate and confirm the errors which they contain; and the time has long gone by, if it ever existed indeed in Canara, when either the representation of the wurgdars themselves or the examination of neighbouring wurgdars could be trusted in matters in which their own interests are concerned. Whether a work of such magnitude be or not absolutely beyond the powers of the shanbogues may, perhaps, admit of some arguments, and the opinion of Mr. Stokes upon this point is entitled to great weight, though opposed, as it appears, to that of the late sherishtedar; but I have no hesitation in saying that present and past experience abundantly demonstrates that, even if it could be executed by the shanbogues, it would be utterly untrustworthy when completed.

65. But there is a modified plan of surveying the lapsed estates

Plan for surveying lapsed estates suggested by Mr. Blair, but considered impracticable. Reasons assigned for this opinion.

To the Board, paragraph 45.

or Sirkar Guenie wurgs which was suggested by Mr. Blair, and appears to have been favourably received by the Board, though more in the light of an expedient, which it thinks might be further applied to two other classes of estates, viz. those under investigation (Tunkey) and those recommended for permanent reduction. Though not inclined to admit it as a measure at all equivalent to a general survey, the Board seems nevertheless to consider that, so far as it goes, no reasonable objection to its adoption can be urged.

66. The advocacy accorded by the late Principal Collector to what the Board so justly styled a patchwork measurement of detached estates renders it incumbent upon me to state in the most unqualified manner that, after having well considered both the results to

be expected from it as well as the means of carrying it out, I see many and strong objections to its adoption. It appears only necessary to anticipate the progress of such a survey to form some idea of the difficulties which would arise before half-a-dozen estates had been surveyed. I have before observed that the estates are not compact tracts of land, but consist of detached fields mixed up with other different estates, and often at considerable distances from each other. Unless, then, the Government were prepared to adopt without inquiry the boundaries pointed out by the neighbouring landlords, and thus at once to concede and confirm to them all the encroachments which have been so much complained of, as well as new ones which they would attempt to establish on such an occasion, the concurrence of every dispute regarding the boundaries between a Sirkar Guenie wurg and those of a Bhurty Mooly would, under the measurement of the latter, be necessary also, and at this stage it would soon become necessary to lay down some rules as a test by which the quantities of cultivated and waste lands in Bhurty should be tried. By the necessity which would thus be forced upon the surveyor of extending the measurement to the neighbouring Bhurty wurgs also, unless, as I have before stated, every question was to be conceded to the proprietors of them, the survey would naturally become extended, not by regular and systematic progress but in detached spots without order and without method. It would, moreover, entail much of the expense of a regular survey without any of its advantages, for it would fail to exhibit the resources of any one entire district, or of the proprietary estates, which are really those regarding which we have the least information, and which most require investigation if any revision of the assessment be contemplated. It would afford no chance of paying even a portion of its expenses, for it would be in effect to incur the charge of surveying all the most unprofitable land in the district, and to leave all the valuable land unexamined; nay more, it would afford immediate occasion to the occupiers of the Sirkar Guenie wurgs for pressing their demand for a reduction of their rents without showing any means by which this reduction might be made up, and would thus lead to a diminution in the revenue in addition to the expense of the survey itself.

All the machinery of a survey would require to be organized and persons to be trained for conducting it, the same for a partial as for a general survey, and it would to a considerable extent give a loose to all the intrigue, bribery, and corruption which a measure so closely affecting the interests of the landholders, where land is of such value as in Canara, would not under any circumstances fail to produce.

67. But the strongest objection which I see to it is the embarrassment it might lead to hereafter. It would in a manner put the seal of confirmation upon all encroachments by proprietary wurgdars, and thus render any subsequent general measure of survey and revision of the assessment still more difficult, for a boundary once defined and confirmed by authority cannot apply to only the estate; it equally defines and recognizes the extent of land comprised in the estate on each side of it. The marking out and recording of the boundaries of the Sirkar Guenie wurgs would thus amount in each case to a tacit recognition of the proprietary right of the neighbouring wurgdar to all beyond it. In this view of its effects I cannot look upon an imperfect and partial survey as otherwise than directly prejudicial to the interests of Government. There is much reason to believe that it has had this effect in the northern districts of Ankola and the Balaghaut, where no investigation of the actual extent of estates formed part of the plan of the survey. But the land as it was measured was entered in the accounts as belonging to the different estates according to the dictation of the ryots themselves, and now often when a case comes to light in which extensive encroachments may be reasonably suspected, an appeal to the entries in the survey accounts is considered as settling the question beyond dispute.

68. The above considerations have led to the fullest persuasion on my part that any attempt at a revision of the assessment founded upon the old system, and the records which now exist, would lead to much confusion and expense, and to the certainty of ultimate disappointment. The great object of Government appears ever to have been to effect a settlement which it should be able to pronounce permanent and fixed, and the reason

for its having withheld its sanction from the settlements before effected has been a well-founded suspicion of the accuracy of the information upon which they were based. The first and greatest desideratum, then, is to obtain a full knowledge of all the different points upon which the success and permanency of a land revenue settlement must depend, and to attempt this upon the antiquated system of Beejwary measurement is, in my judgment, to attempt an

impossibility. The only practicable means is that pointed out by the Board, viz. a survey founded on an entire measurement of the lands, and until this can

be undertaken it appears to me far preferable to abstain from any innovation which, however carefully it might be pursued, would assuredly lead to as much doubt and suspicion on the part of the people as the most perfect survey, and to the same efforts to thwart it by every species of corruption and intrigue on the part of those who really would or might suppose they would be losers by the measure. It is no light evil either that every such attempt at a settlement leads to the hope and expectation on the part of the people that it is to be a permanent and final measure, and to disappointment and discontent when they find this expectation deceived. Such has been the effect of the Tarrow settlement, which has rendered a settlement on a more perfect system now more difficult of execution for the reason pointed out by Mr. Blair, that the people have been led to expect that it was final, and on this faith to enter into all the complicated arrangements to which the possession of landed property gives rise in Canara to perhaps full as great an extent as it does in England.

69. An accurate survey, even considered by itself and without reference to a revision of the land revenue, would be a measure of the greatest utility and benefit. It is probably, indeed, one which will be forced upon the Government before the lapse of many years, if it be only as a record of private rights which have never been adequately defined, and are daily becoming more complicated and difficult of adjustment. One of the most intelligent and well in-

Advantages of a survey even without reference to the public settlement.

formed of the public servants in my cutcherry, and himself a large landholder, has stated to me his belief that a survey would diminish the litigation now going on by one-half. "An equal and moderate assessment has more effect in preventing litigation and crimes than all our civil and criminal regulations. When the lands are regularly surveyed and registered the numerous suits which occur when this is not the case regarding their boundaries and possession are prevented. If we employ inexperienced Collectors, if our assessment is not only unequal but in many places excessive, if we have no detailed accounts of the land, litigation will increase every day, and all our courts will be inadequate to the adjustment of them. Nothing can so effectually lighten and diminish the business of the courts as a good settlement of the revenue."—*Minute of Sir T. Munro, 22nd January 1821.* But when its effect in defining public as well as private rights is considered, and the mass of useful information which it would furnish is taken into account, it must be admitted to be a measure well worthy of being undertaken even at a considerable expense.

70. It is not, however, as a distinct measure that it is now to be considered. It is in connection with the land revenue that it has been brought forward by the Board, and avowedly as the means of effecting "a more equitable and fair settlement" of the public demand. In this view it is impossible to look upon it as otherwise than one of the most important subjects which can come under the consideration of Government in relation to this large district. It would be in vain, however, and worse than useless for me to attempt to blink the fact, that no such revision or equalization of the assessment could be effected without abandoning the system which has hitherto formed the basis of all previous settlements, viz. a standard maximum of assessment upon estates, the limits and resources of which have never been hitherto ascertained or defined, and this standard maximum or ancient beriz, as it has been called, derived only from the accounts of interested district servants, which are

Importance of a survey with reference to the land revenue settlement.

But settlement cannot be effectually revised and the "ancient beriz" at the same time retained.

now admitted on nearly all hands never to have been deserving of credit. It would be necessary, in short, to re-assess the land upon some equitable and uniform principle, and with that liberality and consideration which Government and the Board have always felt and acknowledged were necessary to secure the valuable private property in the land which has not now to be created but has been in existence for centuries, and has gradually been acquiring stability ever since the Company's acquisition of the country under the operation of an indulgent system of revenue administration and the establishment of regular judicial tribunals.

71. Mr. Blair has expressed an opinion that the effects of such a measure as a survey "would be to overturn the ancient principle on which the land revenue of Canara was fixed." I cannot, I confess, see that this objection rests on a valid foundation.

Paragraph 42, 30th July 1842.

Mr. Blair's objections to a survey as disturbing the ancient principle of assessment.

To me it appears that it would rather be to revert to or restore that ancient principle. It could be no part of the ancient principle of fixing the rent that the lands of one estate should be surreptitiously transferred to another, and that by this and other fraudulent means some should be saddled with an assessment so high that it is impossible that it can be paid, while others are assessed only at a nominal rent. Mr. Blair observes that the assessment was fixed "not on actual measurement, but from the estimated quantity of seed sown

The ancient principle of assessment has already been overturned.

in each field, the aggregate assessment on fields forming the Jumma on each estate." Granting this, and that the assessment so fixed was supposed and intended to be a given portion of the produce of these fields, it is necessary to assume as a fact that the result aimed at was attained with some tolerable degree of accuracy, for otherwise the principle of assessment would, in point of fact, have been no principle at all. The case, then, appears to stand thus:—We find that the Jumma on the estates does not represent "the aggregate assessment on the fields" of which it is composed according to the principle on which it is said to have

been ascertained, and that, whereas the principle was that one-sixth or one-fourth, according to the period we take, of the produce of the fields or estates should go to the Sirkar, the Sirkar now takes from some three-fourths of the produce and from others not one-twentieth part. The principle, therefore, is *already* overturned. We cannot trace how this has taken place, but we suspect that it has been in gradual operation; that it is the result of frauds, encroachments, and false accounts which we have too readily accepted as true ones; and that, in short, the aggregate Jumma of the estates is not what it pretends to be, *viz.* a true record of the Sirkar's share of each field; while the plea of improvements, often urged and admissible to a certain extent and in some cases, is yet wholly insufficient to account for the great inequality now existing. The question, then, arises, whether any measure which the Government might adopt for equalizing its demand by reverting to the first principle of taking an uniform proportion of the produce of the land can fairly be deemed an abandonment of a principle which has practically ceased to exist and which it seeks to re-establish. The history of Canara shows that such revisions of the assessment have at former periods been thought necessary, and imperfect and rude attempts have been made to effect them under different native sovereigns; and I can discover no circumstance which appears to bar the abstract right of the Company's Government to undertake a similar measure if it deems it necessary and advisable.

72. Whatever objections, then, may be urged against a survey and a revision of the assessment, they must, I think, rest upon other grounds than those of the abandonment of an ancient recognized principle. It may be impolitic, from considerations of a general nature, from the disturbance it would create in the existing relations of landed property, the loss it would entail upon those who have invested their capital in land, the disappointment of reasonable expectations that former settlements would be permanent, and the discontent which might be occasioned by such a change, the extreme difficulty of carrying it out against the opposition of the influential classes, and from the heavy expense which it would entail; but it cannot, in my view, be looked upon as a material infringement of the ancient principle of taxation. All these objec-

tions have been forcibly urged by Mr. Blair, and are many of them of great weight, and unquestionably deserving of that serious and attentive consideration which they will no doubt receive from Government before any final determination is come to on the subject.

73. In the 55th paragraph of his last report to the Board Mr.

21st October 1845.

Whether the Government is pledged to the permanency of the Tarrow settlement. Necessity for settling this question in the first instance.

Blair has observed that the settlement of Mr. Harris has been guaranteed to the people by every pledge that Government can give, "and that its very name was a guarantee for its fixity." I do not, however, find that this is admitted by the

Board; on the contrary it observes that "the Government is in no way pledged to the present state of things." The whole question of a revision of the assessment, however, may be said to turn upon the decision of this point at the outset, for, if such a pledge be admitted to have been made, the same faith will be kept by Government as in other parts of the country where the interest at stake has been greater, and it will only remain, as in these cases, a subject for regret that freedom of action should be precluded by pledges formerly made upon defective information. This is not a point, however, upon which it would be either necessary or becoming for me to offer any opinion; nor, if it were, have I the means of forming a judgment on the subject, in consequence of the correspondence which took place at the time Mr. Harris's settlement was made having been destroyed, and no longer remaining for reference on the records of the office.

74. But, although no specific pledge may have been given,

Objections to a survey and revision of assessment which have arisen out of the length of time during which it has been deferred.

neither the Board or Government will, I apprehend, be inclined to withhold a due consideration of expectations which the people may have been led to entertain of the various exchanges of property and other transactions which have taken place in reliance upon the permanency of the Tarrow settlement, and of the disappointment which would be occasioned thereby when they found them not destined

to be realized. Upon this subject I think I should be wanting in my duty if I were to shrink from avowing my concurrence with Mr. Blair's opinion, that such a revision of the assessment as would alone be adequate to the end in view, the equalization of the assessment,

Not acceptable to the ryots. would give rise to great discontent, and, perhaps, to a renewal of the disturbances which have more than once taken place in Canara. The possible occurrence of such opposition would not, however, in my judgment form a sufficient ground for abstaining from carrying out a measure which might, on a full view of all its bearings, be considered in the abstract politic and just.

75. When the great value of landed property, the tenures under which it is held, and the complicated relations existing between landlords, tenants, and mortgagees, as well as the large prices which have been paid for their estates by many of the present holders, are taken into consideration, it cannot be denied that any general revision of the assessment would cause a considerable revolution in the state of landed property. It may even be doubted whether it would not become necessary to insure protection by legislative enactment to those who have entered into agreements and incurred liabilities under the existing state of things. For instance a very great number of estates are held upon mortgage, the annual surplus profits being taken as interest on the debt and for the gradual discharge of the principal sum. In some of these the mortgage is for a term of years, and the lands made over to the mortgagee for a time calculated as sufficient to pay off the amount borrowed. In some the mortgager continues in possession of his own land, but with power to the creditor to foreclose the mortgage at a stated time if the debt be not paid, and in others the owner holds his own land as tenant under the mortgagee or by a still further complication as sub-renter under the mortgagee's tenant. Again, lands are every day given upon long or permanent leases called Mool Guenie, the rent being fixed and unalterable. The most binding written engagements are taken in all these transactions; and amongst a people so hatefully litigious as the Canarese there can be little doubt that the disturbance which would ensue in the relations between the different parties to

these transactions would create great confusion, give rise to almost interminable lawsuits, and fall most severely upon some of the parties, as in the case of a landlord who had granted his land on permanent fixed lease, who, whatever alteration might be made in his own assessment, would be precluded from raising the rents of his tenants to meet the additional demand on the part of Government.

76. It would not, then, be prudent to build upon any hopes that a survey and revision of the assessment would be acceptable to the people, that is, to the influential part of them. The Board has, in noticing this difficulty, observed "that it is not to be expected that such parties would cheerfully submit to have their advantages diminished by such a process; and, as the owners of the most profitable estates are almost all men of wealth or connected with the public service, it is to be expected that the whole weight of their influence would be exerted to thwart and nullify the results to be expected from a faithful survey." This kind of influence would be still more effective against any measure of revision short of a survey. It is a point, in fact, upon which it is scarcely possible to lay too much stress. It appears to have been the real cause of failure in all former attempts at inquiry, and would, there can be no doubt, attend any future attempt at revision of the assessment, i.e. a revision which was intended to consist of more than making reductions in the public demand. It may be said that, with very few exceptions, every public servant in the district, from the head sherishtedar to the lowest peon, is in some way or other interested in the land, either directly as owner or through his relations. In any measure, therefore, which is likely to diminish their profits the Collector stands in a position of the most complete isolation: the sympathies and interests of those through whose agency he can alone act are powerfully enlisted against him, and, without any overt act of fraud, they can be rendered equally effective by passive inactivity, indirect connivance, and by withholding

Consent of the landholders not to be calculated on.

Paragraph 70, 16th November 1843.

Powerful influence of public servants would be exerted against it.

Difficulties of the European officers owing to the native public servants being landholders.

all information which is not, so to speak, extorted. The impression of this has been particularly forced upon me during the late Jummabundy settlement by observing what may really be done in the way of exposing abuses by an active, intelligent, and disinterested native officer such as, I am happy to say, may Naib Sherishtedar, a native of Cuddapah, has proved himself to be. In addition to his admirable qualities as an accountant and unwearied diligence he has exhibited a degree of nerve in freely exposing abuses where they have come to his knowledge which could not have been looked for from a native of the district. But even he candidly states that the odium which would attend any

Odium which would attend any native servant effectually co-operating.

serious attempt at revision, to say nothing of personal consequences to which I will not more particularly refer, would be so great that no sherishtedar would willingly incur them by taking that active share in carrying out such a measure which would be necessary to render it successful.

77. While it is clear, therefore, that this species of influence, to which the Board refers, must continue as long as the revenue offices are filled by landholders, and that it is at the same time impossible to dis sever this connection between the public service and the landed interests, because every respectable inhabitant of the province is more or less connected with the land, it seems that the remedy is to be looked for rather in resorting to the same measure of employing European agency, which has been found necessary in other parts of the country, than by prohibitions with regard to the native public servants holding or purchasing land which they have no difficulty in evading, and which often have an injurious effect by converting an open and avowed interest into a secret and concealed one.

78. In what manner the opposition to be looked for, both from ryots and public servants, would manifest itself, it is not possible altogether to anticipate; but it may, I think, be safely predicated that, if did not amount to positive physical resistance, other means

of a passive nature, but in reality more difficult to overcome, would be freely resorted to. These would consist in a neglect on the part of the ryots to attend and declining to point out which fields belonged to the several estates, in freely bribing the agents employed and in getting up false accusations against the few who would be inaccessible to such inducements, in throwing the lands out of cultivation during the progress of the settlement, in disputing at every step the correctness of the survey or equity of the assessment,

This has been exemplified even during the progress of the partial preliminary enquiries. See petitions.

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by incessant appeals and petitions to the Board and thus placing the Collector in a manner on his own defence, and, above all, unless the settling officer were specially protected, by carrying every case into the courts which the regulations permitted. There are no people in the world probably who would be greater adepts at this kind of harrassing opposition. It was fully exemplified in a former attempt to survey a portion of the Bekul Talook, which was completely defeated by resort to such means: the landholders all managed to absent themselves on some plea or other, and no one would give any information regarding his neighbour's land. This, indeed, is a point of honour amongst the ryots in Bekul, and is so successful as often to impede for months, or altogether to defeat, the execution of decrees of the courts.

79. The above are only given as specimens of the kind of impediment which might be expected to be thrown in the way of a survey, or, indeed, of any effectual measure of revision. It is not pretended that they might not be overcome by patience and perseverance; but they would consume a great deal of time, and greatly add by this means to the expense. On the other hand it can scarcely be doubted that a revision of the assessment, if the motives of

the Government were fully explained, would be as acceptable to the highly assessed landholders as it would be distasteful to the others; but these have necessarily less weight, and are for the most part poor, ignorant, and easily misled.

Survey and revision would be acceptable to those who are highly assessed.

would be as acceptable to the highly assessed landholders as it would be distasteful to the others; but these have

necessarily less weight, and are for the most part poor, ignorant, and easily misled.

80. The expenses of a survey would in a great measure depend upon whether it were a compara-

Expenses of a survey would much depend on its nature.

tively rough field survey similar to that of the ceded districts, or a scientific topographical survey such as is now in progress in the neighbouring districts of Dharwar and Belgaum under the Bombay Presidency. The latter, I feel confident, would be the only kind of one which would prove satisfactory and correct. I must confess myself to be under the strong impression that a field survey and classification of the lands by the assistance of the people themselves cannot be safely undertaken or relied on, unless it be made soon after the acquisition of the country. The European officer then holds a position infinitely more favourable for such an undertaking and as different as can well be imagined from that in which he is afterwards placed. He is looked up to with respect and deference, the people have not been taught to thwart, oppose, and set him at defiance, and he inherits, it may be said, all the influence and fear of offending him which was accorded to the officers of a despotic government who preceded him. He has, in short, a simple and tractable, in place of an artful and factious, people to deal with.

81. There is probably no part of the Presidency of Madras in

Factionous and litigious disposition of the people.

which this change has been so rapid and extensive as in Canara. It would almost seem as though the superior condition they enjoy had operated as a stimulus to all the evil and corrupt passions of the people. The basest acts, forgery, corruption, and perjury are daily committed for the purpose of depriving a neighbour or tenant of his rights and property or for defrauding the Government, and the Collector is almost as helpless to protect the one as to vindicate the rights of the other. He can undoubtedly exercise the powers vested in him by the regulations, but this is strictly all that he can do. The great influence and prestige of his former position has gone. An attempt to remedy a wrong or correct an abuse is simply a contest with him as it is with others in which every art of evasion, delay, misrepresentation, fraud and corruption is as freely practised in the first instance for the purpose of delaying the settlement of the case and fairly wearying him out, and when it has been at last settled it is again

renewed in the form of an appeal from every subordinate officer upwards and eventually to the court.

Peculiar causes have tended to hasten and increase this state

Causes which have tended of things in Canara. The heads of the to increase it. Revenue and Judicial Departments were

for many years on bad terms with each other; the ryots were encouraged to oppose and appeal against every act of the Collector. They were not slow in perceiving the advantages of playing off one authority against another, and have never forgotten the lesson so taught them. This disposition, which I have never seen equalled in other parts of the Presidency, would, there can be no doubt, greatly enhance the difficulties of a field survey, and when added to the prevailing corruption of the inferior district servants and many of the higher class, and the interest which nearly every servant, high or low, has in the land, it would oppose difficulties almost insuperable to the attainment of any thing like a correct result from a survey carried on the same principle as that which was made in the ceded districts. Independent of any of the factious means of opposition to which I have above alluded, the value of land in Canara is so great that it would be worth the while of the holders to bribe to an extent that no remuneration which the Government could afford to give, nor the honesty of the majority of Canarese employes, would offer any opposing motive. It is the means by which many of them have secured the undue advantages they now enjoy, both under our own and the preceding governments, and they have reaped too much benefit from it to allow any reasonable hope that it would not be again extensively brought into operation as a means of vitiating a future survey and revision.

82. For this and similar reasons I cannot think that it would

Conclusion that a topographical survey is the only one which would meet these difficulties.

be advisable to undertake any other kind of survey than one conducted on the most perfect principles, and such a one as would render the Government comparatively independent of inferior native agency, and afford a ready and permanent means of checking frauds and correcting errors which might hereafter be detected, and this, I

conceive, could alone be attained by a topographical survey executed by properly trained surveyors, and carried on under the immediate superintendence of a skilful surveying officer.

83. I need hardly observe that such a survey would be a very expensive undertaking. There are peculiarities in the climate of this coast and

Expense of survey.

in the conformation of the country which would render it more than ordinarily so. It could not be carried on at the most for more than seven months in the year; and the land being for the most part broken up into small patches on different levels and in terraced fields up the slopes of the hills, would render much more minute measurement necessary than in an open plain country.

These are amongst the causes noticed by Sir T. Munro where he states that it may be proper to observe

To the Board 4th May 1800, paragraph 7.

"that the survey of a district in this province will cost at least four or five times as much as one of equal extent in Mysore or the Baramahl." Some record may possibly exist in the Board's office of the actual expense incurred by him in surveying a portion of the one talook of Barcoor. The expression above quoted does not appear to have intended for more than to convey a general idea of the great additional costliness of a survey in Canara. The cost of the survey of the Balaghaut talooks of Soopah and Soonda and 5 moganies of Ankola was Rs. 53,634, being about double that for a similar extent of country in Bellary or Cuddapah, not four or five times as great; but it seems to have been a very clumsily and ill-conducted affair, and certainly not such a one as it would be advisable again to undertake.

84. It by no means follows, however, that a topographical survey would be proportionably more expensive in Canara than in any other part of the country. The superiority and greater exactness of such a survey, wherever it may be carried on, would diminish the difference occasioned in a common survey by the inequality of the surface of the country; and the suspense of the operations during the rainy months would

Relative expense of a perfect survey would not be so great in other districts.

be of less importance, as I find that in the survey now going on in Dharwar this time is well and fully employed in making up the accounts and in preparing the requisite forms and village maps. If this supposition be correct it would seem to furnish an additional argument in favour of the topographical survey, by showing that, an avowedly more perfect measure, the superior advantages held out by which have been considered sufficient reason for preferring it in other parts of the country, would be attained at a less comparative cost.

85. The length to which the preceding remarks have swelled may render it convenient if I here shortly recapitulate the conclusions to which I have arrived in considering the many questions involved. They are shortly as follows:—

That too much faith appears to have been placed from the commencement in the accounts furnished by shanbagues of the state of the assessment.

That the adoption of these as a standard basis, without any means having been resorted to for ascertaining and recording the superficial extent of the lands belonging to each estate, has had the effect of confirming all previous fraudulent reductions of the assessment, and has afforded unusual facilities for subsequent encroachments on the public lands and frauds of other descriptions by which the interests of Government have suffered.

That the attempts at revision hitherto made, and which have consisted entirely of reductions in the public demand, have not had the desired effect of equalizing the assessment, because the nature of the accounts afforded no efficient means of check, and the agency through which they were conducted was untrustworthy; that persons of influence were thus enabled to misrepresent the capabilities and extent of their estates, and obtain a permanent reduction of assessment which was not required, while the lands of others continued still over-assessed.

That, from the influence of these causes, the inequality of assessment is probably now greater than it has been at any former period.

That the same causes which have led to this result heretofore will attend any future attempt at revision on the same or similar

data and by the same kind of agency, and effectual revision cannot be hoped for without previously acquiring a distinct knowledge of the extent of land both cultivated and waste and its present and future capabilities, and that the only means of attaining this is by a survey; and that after this were effected any thing approaching to an equalization of assessment is incompatible with a strict adherence to the present record of "ancient assessment."

That such a revision, if it had been effected at an earlier period of our administration, would have been attended with almost unmixed advantage; but during the long period which has since elapsed certain conditions have arisen which now cause the question of revision (by the only effectual means) to be a balance between the advantages and objections which would attend it.

That the advantages to be expected would be the attainment of an accurate knowledge of the state of landed property and of the resources of estates, the determination of boundaries and of public and private rights, the imposition of a light assessment on all the lands of the district, security against future frauds, the rectifying of former errors, and the prospect of a gradual and moderate increase in the public revenue in proportion to the increasing population and wealth of the province.

That the disadvantages or objections would consist mainly in the disturbance of rights and interests which have grown up since we have held the country, and of the relations between landlords and tenants and other parties having a mixed interest in the land, the disaffection which it might give rise to, the general difficulty of carrying it out against the opposition of all the influential classes, and the heavy expense it would occasion.

That, whatever may be the present determination upon this question, it is not advisable that the Government should pledge itself to hold the present assessment perpetual and unchangeable; nor that it should confirm absolutely any reductions which have hitherto been made, until it has better information of the necessity

which existed for granting them, but that it should leave itself at liberty to undertake a revision at some future period when the necessity for it may become still more apparent, or circumstances may present a more favourable opportunity.

§6. Whatever determination may be eventually come to by Government respecting a survey I wish

A survey, if undertaken, could not be conducted by the Collector.

to take this opportunity to express my decided opinion, that it could not be carried into effect under the superintendence of the Collector. I believe that the increased duties which have been gradually accumulating on the hands of that officer are not sufficiently estimated; and yet so strongly is this fact constantly forced upon me that I am fully impressed with the conviction that the system of administering the civil government of a large province like this will, if I may be allowed the expression, break down before the lapse of many years from the sheer want of time to execute the duties which are daily increasing in the Revenue Department, and will render necessary either a subdivision of the district into smaller separate charges, as was the case before, or a large increase in the agency by which the business is to be carried on.

87. The business of every office has a natural tendency to increase; but the chief part of the increase in Canara is in matters which have scarcely any connection with the immediate administration of the public

Great increase in the general business of the Revenue Department.

revenue. It is in the miscellaneous duties imposed on the Collector in the numerous departments under his charge, and arises not only from the great addition to the population, but in some measure from the altered character of the people, their abuse rather than use of the institution intended for their protection, and to a system of unlimited appeal by which a record of the most trivial and unimportant business has become necessary and is continually coming back to occupy the time of the Collector and Magistrate after once being disposed of. It is not a little owing also to the numerous departments

Board of Revenue, Department of Public Works, Foujdaree Adawlut, Sea Customs Collector and Reporter of External Commerce, Accountant General, Civil Auditor, Military Board, Marine Board, Superintendent of Pensions, Post Master General, Sessions Judge at Mangalore, Assistant Judge at Mangalore, Subordinate Judge at Mangalore, Sessions Judge at Honore, Bombay Government, Accountant General, Bombay, Timber Agent, Calicut, Timber Agent, Sedashighur, Pay Master of the Division, Commissariat Officer, Civil Engineer, 4 Officers superintending the construction of ghauts, 2 Sub-Collectors and Assistants, neighbouring Collectors, Magistrates and Superintendents in this Presidency, Bombay, and Mysore.

to which he is subordinate or is in continual correspondence, each pressing for additional information or petty details solely with reference to their own exigencies and without advertence to the wants of other departments, which are equally urgent and equally expect compliance with their demands. Some of these departments are noted in the margin. I would instance merely as specimens of the kind of extra work to which I here refer the quarterly lists of old arms furnished for the use of the police in the talooks which have to be compiled and translated from detailed lists obtained from every station where they are in use, and which are forwarded to the Military Board and checked with apparently the same minuteness as the arms of a regiment; the mass of detailed vouchers and accounts called for by the Civil Auditor in support of the most trifling expenditure, amongst which there were this year demanded detailed lists of every man who has received the petty reward of 2 annas for killing a dog and the same for every wild beast; copies of detailed accounts in the Department of Public Works already furnished to the Board, and even of such petty items as the torches furnished to the extra dawk runners, of the name of every cutcherry servant who has received travelling batta, with the stages, distances, and dates of each march. The accounts and statements furnished to the Board itself, the Accountant General, and Civil Auditor have increased since Fusly 1238 upwards of two hundred per cent., and other departments in large or smaller proportion.

88. Even a cursory notice of this subject may seem out of place in a revenue report, but it is not in reality so; for it is of importance to endeavour to show to the Board that, in point of fact, neither the Collector or his subordinate district officers have actually the time to enter into revenue details and examinations. A

great part of their time is consumed in miscellaneous duties which are nearly or altogether foreign to those performed by the Revenue Department.

Business of a judicial nature performed by the Revenue Department. Amongst these may be named the interminable squabbles between landlords and tenants, appeals against attachments of property often resolving themselves into complicated police cases involving charges and counter charges of forgery of documents affecting the land, incessant and unreasonable appeals against cases of the above nature decided by the subordinate officers, the examination and division of lands and apportionment of the assessment on them to assist in carrying out the decrees of the courts. The acquisition of four European courts for documentary evidence and other assistance in the civil department and in the criminal in meeting objections raised against the important proceedings of the magistracy and police. To these may be added the immense increase in the Public Works Department which has of late taken place in Canara, the repair of the roads and keeping up the ferries, the erection and repair of all civil buildings whether revenue or judicial, the charge of the Laccadive Islands, of four post offices and 400 miles of dawk road, the conservancy of forests and provision of timber for the Dockyard at Bombay, the sea customs at 25 different ports, the registry of shipping, the tobacco and salt monopolies, pensions, savings' banks, passports, talook tapals, vaccination, light-house flagstaff, and a great many other duties unconnected with the land revenue which, though many of them may appear trifling when considered individually, are often the subject of incessant correspondence, of voluminous accounts, and of periodical report, and require both time and attention to be devoted to them. The amount of business in these respects may be measured by the strength of the judicial establishments which it has been found necessary to keep up, for the same causes which tend to swell it in the one are in full operation in the other. In Canara there are two zillah courts, one Assistant Judge and one Subordinate Judge, 5 Sudder Ameens, and 11

Number of revenue cases decided under Reg. V. of 1822 in Fusly 1257-1618.

Moonsiffs. In the Revenue Department there is an additional Sub-Collector without an establishment, which was abolished by the Reduction Committee in 1830.

89. A full share of all this kind of labour falls upon the dis-
State of business in the trict native revenue servants, and if it be
talooks. fairly taken into consideration it is less a
matter of surprise that they should be able to devote so little time to
revenue investigations as that they are able to do so much. Some
idea may be formed of the increase of duty falling on every depart-
ment when I state that the annual expenditure of paper in the dis-
trict has increased within the last 10 years by no less than 165 reams ;
and the Board will be at no loss to estimate the labour required to fill
this with writing, and that, too, by servants who were already fully
employed. There are in some of the talooks upwards of 300 cases
in the revenue and police undisposed of, notwithstanding that the
tasildars sit in their cutcherries till a late hour at night endea-
vouring to do so ; and, further, the labour thus devolving on them,
imperfectly as it is performed, is only got through at all by the
wretched expedient of employing oomedwars, or of filling up the
appointments of common peons by persons who can assist as
gomashtah.

90. Such is in plain truth, however inadequately set forth, the
My Naib Sherishtedar, who present state of the public business in
was for a long time a revenue moonshee in Cuddapah, states
his full conviction that the or- Canara, which is as discouraging as can
dinary native correspondence well be to any one desirous of fulfilling
and record in Canara is four his duties with efficiency. It is a con-
times greater than in Cuddapah tinued struggle to keep down arrears of
and probably from eight to ten current business with most inadequate
times greater than in Bellary. means, but which, were the means ever
Consequent want of leisure so perfect, would be more than suffi-
to devote to questions of land cient, if properly performed, to occupy
revenue. his full time and undivided attention.

91. Great allowance, then, is in candour due when it is
found that subjects of a general nature requiring patient in-
vestigation, thought, and study have been neglected or are post-

poned, and in this will, I believe, be found one main cause
of the unsatisfactory state of the revenue settlements, the want of
correct information, and the abuses of which the Board has had so
much cause to complain. The strictly revenue business must
always have been amply sufficient to occupy the time and attention
of the revenue officers ; but when it is considered that, in addition to
this, the Collector has had every department of the civil administra-
tion of a province little short of 300 miles long to attend to, with

Increase of population about the sole exception of the judicial, and
four hundred thousand. that business in all these has been
gradually increasing as the population has multiplied, and as the
habits of the people have become more artificial and their morals
more corrupt, with a reduced establishment and under a system of
increasing centralization, and the attempt to exercise control over
the minutest details from the seat of Government, it ought to create
no surprise that he has not had leisure to enter on a patient investi-
gation of revenue details, or to exercise sufficient control over a
system of revenue management complicated and yet lax beyond
any that I have witnessed in any part of the country.

92. Though at the risk of having it attributed to a personal
and interested motive I will venture to add a few words on a sub-
ject which I cannot but think is in some
Late reduction of Canara measure mixed up with the future effi-
from the grade of a Principal cient revenue administration of Canara.
Collectorate considered injudi-
cious.

I refer to its reduction in the grade of
collectorates by which it has been placed on the same footing as
the smallest and least important district in this Presidency, and that,
too, by a singular coincidence at the very time that questions of
the gravest importance, which in other districts have long since
been settled, are being again opened for discussion, and necessarily
entail a great addition of anxiety and responsibility. I do not desire
to offer any opinion as to what is a fair remuneration for the duties
which a Collector in such a district as Canara has to perform, or to
ask whether the superintendence of so many departments in an
equally extensive country is in any part of the world performed at
a lower rate, but simply to express my conviction that, as additional
labour and responsibility are not sought for themselves, the charge

of an office in which they must be encountered will hereafter cease to be an object of ambition, and the smaller and more easily managed, but equally well remunerated, districts will be sought for in preference. For my own part I will candidly avow that, with a salary less than I enjoyed ten years ago and looking to the harassing and laborious duties of this office, I should consider my removal to one of the smaller and fully settled districts in the light of preferment, and is a mark of the favour of Government which I do not solicit only because my period of service is fast drawing to a close.

93. It now only remains for me to notice some of the points connected with the present revenue administration, *i. e.* as distinguished from the question of a general survey and revision of the assessment.

94. After what I have stated above respecting the uncertainty of the information we at present possess regarding nearly every class of estates, I need hardly say that I do not recommend any permanent reduction in the beriz of that class termed "Board Shifarish." The number of these, as at present shown in the accounts, is 4,163, of which 904 have been brought under that classification since it was first adopted by Mr. Viveash. Much greater care has been taken in examining these before they were permitted to be so classed than was the case in the first instance; but still, as I have before endeavoured to show, the means do not exist of determining positively whether the reductions are actually necessary or not, particularly in those parts of the country in which there has been no survey. To judge from the inquiries I have made during the last Jummaundy in the Balaghaut talooks, so many instances (some of which will be found in the appendix) in which they are not necessary have come to my knowledge that I am inclined to the opinion that not more than one-fourth of the proposed reductions are permanently requisite. There are many which cannot be immediately re-imposed, but which might nevertheless be treated as remissions to this point, rather to be continued for a longer or shorter period than as absolute and final reductions of the assessment.

95. In the meantime I will observe that, though the last "Board Shifarish" reductions proposed reductions of beriz, termed the "Board Shifarish," have not been sanctioned by the Board, they have hitherto been treated as permanent reductions, only awaiting sanction, and the revenue officers have not considered themselves at liberty to cancel them without the permission of the Board. I have not, therefore, taken upon myself to do so, but I can see no object in this restriction, and I would

But might be subject to recommend that they should still be held gradual revision. open to revision; and wherever they may

appear to be clearly the result of misinformation or positive fraud, or on other accounts unnecessary, the recommendation should be either annulled together or modified as circumstances may seem to require. In many cases the amount is so low as 2 or 3 annas, and from this circumstance alone clearly unnecessary as being of no use to the person who received the remission. They appear to have been given more with a view of allowing those who demanded remission to have a share, however small, than from any actual or apparent necessity which can now be ascertained; but each of these remissions forms a distinct entry in the accounts which has to be gone through every year at the Jummaundy, and creates no small addition to the labour and waste of time at the settlement.

96. With respect to any arrangements which can be made in the revenue settlement pending the determination of Government on the question of a survey, I do not feel sanguine that any great improvement can be made without a measurement of the land; it must be acknowledged that any attempts at revision will continue to be the most complete groping in the dark which it has hitherto been, and the revenue officers be still exposed to deception. There are some points, however, in which the progress of error may be checked in future, although what has already happened may not be remedied thereby. Amongst these one of the most important is some authoritative declaration respecting the rights to waste land.

Declaration regarding the right to waste lands much required.

I have in a preceding part of this report stated my views at some length upon this subject, and I only here add that I can see no objection to the intro-

duction of some rule similar to what prevails in other districts, viz. that the lands which a ryot can claim should to a certain degree be measured by the assessment he pays, and that where he has already in his possession land fully equivalent to this assessment his claim to more should not be admitted without imposing an additional assessment on it. The application of this simple and, as appears to me, equitable rule would do more in checking litigation and fraud than almost any which could be devised in the absence of a regular survey. It might also, I think, be extended with advantage to cases where there has been a large apparent increase in the cultivation upon which no assessment is paid.

97. I would also beg to suggest for the consideration of the Board the propriety of setting aside the ancient beriz as it stands recorded upon estates at present unoccupied by any one.

There seems no object in adhering to what appears the arbitrary Retention of ancient beriz or false assessment recorded by the on waste estates injurious. shanbagues on land with which the present interests of no one are bound up or can be brought in jeopardy. At present it is considered necessary to adhere to the ancient beriz however absurdly low or high it may be. This is disadvantageous in two ways. In the former case, as cultivation is advancing, a man may take up an estate upon an assessment entirely inadequate merely because it stands so recorded in the old accounts, whilst in the other he is prevented from taking up land because a beriz appears assessed on it which it can never pay. There can be no object in perpetuating these inequalities, and it would be much better to give such lands upon a fair and moderate assessment without reference to accounts which are not trustworthy and very probably furnish no true account of what they profess to do.

98. For much the same reasons it appears to me that there is Large waste estates might no advantage in maintaining the integrity also be subdivided. of waste estates. At present, however extensive the lands recorded as having once belonged to an estate may be, they cannot be separated. A man must take either all or none, and hence has arisen the practice, in the Balaghaut in particular, of allowing large estates to be taken up by persons who have

no ability to cultivate the whole of them; they only pay, however, for what is actually brought under cultivation, a remission being made for that which remains waste. They thus retain a lien on a large quantity of land which they pay nothing for, and prevent others from taking it up except as their tenants. I can see no good reason why all waste land, whether it ever constituted a separate holding or not, should not in Canara as in other districts be thrown into the general Ayacut Bunzer of the village, and given to applicants in small and convenient spots upon a fair and equitable assessment, only taking care that the good land be not separated in unfair proportions from the inferior. So strong is my impression, however, of the frauds which are committed, and which the revenue officers have no means of guarding against, that I would not propose that any assessment fixed on the land should be considered absolutely permanent or irrevocable, but would insert in the puttah a general reservation for its future revision.

99. Endeavours have been lately made to ascertain the actual Measurement of lands when extent of land when newly taken up, and taken up should be recorded. it would, in my opinion, be desirable to grant no new land upon such a fallacious record as the estimated Beejwary extent. In all such cases the superficial measurement in acres and goontahs should be previously ascertained by actual measurement and distinctly recorded in the puttah.

100. Some definite rule is also required respecting a class of estates of which I do not find that any mention has hitherto been made. These are what are termed Mooly or proprietary estates which have been given up but not entered as Sirkar Guenie estates. The only estates entered under this class are such as were so recorded in the accounts at the commencement of the Company's Government. There is thus a distinction without a difference between the two, arising merely out of the mode of recording them in the accounts. All land, I consider, which the proprietors have given up or abandoned, and for which they cease to pay the public assessment, necessarily reverts to Government, and can be made over to any one else who is willing to take it up and pay the assessment on it. Instances, however,

have recently occurred of estates long abandoned by their former owners which had been taken up by new comers, who have gone to considerable expense and trouble in bringing them into order, and when this has taken place the former holders step forward and sue for the recovery of the land on the ground of his being the ancient proprietor. In some instances this has been awarded to him, principally, I imagine, in reference to a right casually mentioned by Sir T. Munro to have existed in ancient times by which proprietors

could come back and reclaim their former holdings. This right is not at all well established, even as an old theoretical one; but it is manifest that it is quite incompatible with our system of revenue administration that a man should be able to give up his land, and cease to pay any assessment for it, and yet retain the right of ousting any one else who may take it after it has been brought into a profitable condition by the labour and expense of the new holder. The giving up of land and ceasing to pay the assessment ought, *ipso facto*, to constitute a relinquishment of the ownership, as it does every where else, and such estates ought, therefore, to be subject to the same rules as those which were abandoned before the Company's rule commenced (*viz.* the Sirkar Guenie estates), and to be at the disposal of Government like other waste lands.

101. It was my wish to have offered some observations respecting the Balaghaut districts which have many circumstances peculiar to themselves which do not conveniently come under consideration in treating of Canara generally, particularly with reference to the survey which has there taken place; but I must defer doing so until a more convenient occasion, and when I have more leisure than I can now command. There is little, however, in the remarks which I have ventured to offer in this report on the system generally which is not applicable to the Balaghaut, although there are other points specially referring to those districts which require notice.

102. If there be any thing contained in this report, as I fear there may be, tending to the inference that I am an advocate for a high assessment, I am desirous, before concluding, of most earnest-

ly disclaiming it. No one who has served in so many of the districts of this Presidency, as I have, can on coming to Canara fail to observe and appreciate the blessings of a light assessment and an indulgent settlement. Though it may appear a paradox it may, nevertheless, I think, be assumed that the very ignorance which I have endeavoured to show has ever existed, and still continues, in regard to the resources of the country, has in no small degree contributed to the rapid increase of its prosperity which is now so apparent, for no one can doubt that the energies of the people are more likely to be stimulated by the prospect of enjoying the full and entire profits of their exertions than where these have to be shared with the Government, in however moderate a proportion. As little can it be doubted that, with the ideas which prevailed 30 or 40 years ago as to the share of the produce which the Government might fairly exact, no such liberal settlement as would now be deemed politic and just would at that time have been accorded, and the consequence would have been that the advancement of cultivation and general improvement would have been retarded. This, indeed, is apparent from the rates which are now in force regarding the appointment of the estimated produce in newly occupied lands, by which one-third of the gross produce is assumed as the Government share and by the high rate put upon all new land taken up for garden cultivation. Could these rates really have been exacted I am under the fullest persuasion that little increase in cultivation would actually have taken place; and we might have the example in Canara, as in other parts of the country, of thousands of our labouring population leaving their homes to seek employment in foreign countries, in place of finding an ample demand for their labour at home, as they now do in Canara.

103. Whatever arrangements there might be adopted should not be with a view of increasing the general rate of assessment, but be directed mainly against previous and future frauds and the hitherto almost unrestrained encroachments of wealthy landlords, Bramins, merchants and others, who are not the really laborious or productive class, but who by the various means I have attempted to detail have contrived to lower their former rents, and to appropriate,

as they still continue to do, the surplus rent of nearly all the newly occupied lands which are taken up and brought into cultivation by persons holding under them as tenants, instead of directly under the Government. By this the condition of the actual cultivator would not seem to be improved, while the Government is defrauded of its legitimate share. It is only thus that, in my opinion, the fact can be accounted for, that, with an increased population of four

This is between Fusly 1210 and 1257. The increase in the average of the first and last 10 years is Rupees 75,692.

hundred thousand persons in a country almost exclusively agricultural, the increase in the land revenue has been no more than Rupees 1,46,500.

104. It must be admitted, however, that while such correction of former abuses appears the only means of, in any measure, equalizing the assessment, it would be expedient to apply it with great leniency and indulgence. I am informed that it is upon the principle of overlooking past abuses that the general revenue survey in the lower provinces of Bengal is now being carried on; and that without a previous and distinct understanding upon this point it would have been almost impossible to effect it. A survey in Canara conducted on the same principle would probably be attended with all the advantages which have been anticipated from its adoption in that part of the Honorable Company's territories.

I have the honour to be,

Sir,

Your most obedient Servant,

(Signed) T. L. BLANE.

APPENDIX C.

Being notes regarding certain Estates in Canara illustrative of the preceding Report, and of the operation of the system of Land Revenue Settlement.

No. 1.

Achwah village, Nagoor mogani, Ankola talook, Mooly wurg No. 1, comprising the entire village, owner Chandayanah Hebbara, a man of large property and influence.

Ancient assessment Pagodas 834-5-11.

The following is the statement of produce, &c., in Fusly 1243 upon which the recommendation for a permanent remission of assessment was founded:—

Rewaz Hootawully, or attainable rent produce, calculated at $\frac{1}{2}$ the gross produce on cultivable land . . .	Ps. 672
Hazir Hootawully, or actual rent produce derived from the lands actually under cultivation, calculated in the same manner	„ 437
Particulars of land—	
Rice land 400 candies.	
Cocoanut trees, 4,130.	
Soopari trees, 30,734.	
Average collections of 17 years from 1209 to 1225 ..	„ 436
Do. 15 do. 1226 „ 1241 ..	„ 440
Collections of Fusly 1242	„ 418

With reference to these returns it appeared to the Head Assistant Collector that the ancient assessment was greatly in excess of the actual rent produce and, indeed, of the entire rent produce if fully cultivated. He, therefore, recommended that

Pagodas 384-5-11 should be permanently struck off as "deficiency of land," and the assessment in future be fixed at Pagodas 450, and this has been suspended ever since.

In consequence of the representation of one Vittul Joisee in Fusly 1257 (last year), who offered to take the estate for the full beriz, it was ordered by the Head Assistant Collector to be examined by a monegar and shanbogue. The following was given by them as the result:—

Rice Land.	Candies.	Rewaz Hootawully. Ps.	Hazir Hootawully. Ps.
Cultivated.....	477		
Uncultivated	47		
	524.....	456	432
Cocoanut trees No.....	8,511.....	320	147
Soopari trees.....	1,41,255.....	447	230
Other trees, mango, &c.....	12	12	
Pepper, jungle.....	31	31	
Coomri, cut and cultivated by 100 persons.	25	25	
	<u>1,291</u>	<u>877</u>	

This return shows the full rent produce to be about double the former return, and an excess of 124 candies in rice land alone. The soopari trees have increased from 30,734 to 141,255, and the cocoanut trees from 4,130 to 8,511.

This return of produce, however, is still probably far from the actual truth, as would appear from the following calculation, assuming the Beejwary extent now given to be correct. The village is not one of those which has been surveyed, and the account cannot, therefore, be compared.

The candy, according to the local rates of this village, is equal to 20 coodoos or 200 seers of 24 Rupees' weight, and, therefore, equal to 47 Company's seers of 84 Rupees. On an average it takes 40 Company's seers (1 seer per goontah) to sow 1 acre.

The candy in this village may, therefore, be reckoned equal to 1 acre and 17 goontahs. 524 candies would then be equal to acres 746. The average gross produce of an acre of rice land may be taken, allowing a very low rate at 240 Company's seers of rice, which at 30 seers per Rupee gives 8 Rs. per acre, or for 746 acres a gross produce of Rs. 5,968

Deduct for expenses of cultivation one-half, or „ 2,984

Remains probable rent produce of rice land Rs. 2,984

Cocoanut trees:—

3 trees are reckoned to occupy a goontah, or 120 to an acre.
8,500 trees would then give acres 71.

The rate at which new cocoanut garden land is assessed by the rules now in force is at 4 Hyderi annas per tree on the calculation of $\frac{1}{3}$ of the gross produce going to the Sirkar, $\frac{1}{3}$ to the ryot, and $\frac{1}{3}$ to the landlord. This makes 8 H. annas per tree rent produce, or per acre Rs. 24, but this is much too high. Take it, therefore, at only 18 Rupees per acre rent produce.

71 acres will then give rent produce Rs. 1,278. Soopari, at 35 trees per goontah, or 1,400 per acre, 1,41,255 trees will occupy acres 101.

The rate of assessment now prevailing for soopari garden is 1 Hyderi anna per tree, which, reckoning the assessment to be half the rent produce, would give for 1,41,000 trees rent produce Rs. 7,050. But this also is too high. Taking it, however, at only one-half this, the rent produce would be Rs. 3,525. According to this very moderate computation of the rent produce it would stand thus:—

Rice lands	Rs. 2,984
Cocoanut garden	„ 1,278
Soopari garden	„ 3,525
Coomri, pepper, &c.	„ 274
	<u>Rs. 8,061</u>

or Pagodas 2,015, being Pagodas 722 in excess of the estimate of full rent produce made at the last examination and 1,343 more than that made in Fusly 1242. A fair and very low assessment on this estate calculated on the assumed extent in acres would be—

Rice land, acres 746, at 2 Rs. per acre	Rs. 1,492
Garden land, cocoanut, and soopari, 172 acres, at 10	„ 1,720
Coomri, pepper, jungle, &c.....	„ 110
	Rs. 3,322

or Pagodas 830½, which is as nearly as possible the ancient beriz.

Note.—This estate has since been ordered to be regularly surveyed for the purpose of testing this calculation, and from the progress as yet made it is supposed that the general out-turn will be found much greater.

No. 2.

Goodihully village, Ankola mogani, Ankola talook, Mooly No. 12, registered in the name of Neelkuntappah, the Peshkar of Bunnawasi, a relation of the notorious Pootappah and Madappah.

This estate was waste land at the commencement of the Company's Government. It was taken up in Fusly 1213, and an assessment fixed on it of Pagodas 24-2-4 which was divided into Shist 19-7-3, Shamil 4-5-1, though no such distinctions existed for Rekahnusht waste.

In Fusly 1222 it was granted on Moolputtah by the Collector, Mr. Read, to Madappah, then a servant in the Honore Court, in the reduced beriz of Pagodas 11-5-0, being stated in the puttah to be 75 moras Beejwary.

On Madappah being sentenced in the court for a long series of corrupt practices all his lands were ordered to be sold, and this estate was bought in by a relation, the talook moonshee Sadaroba, in the name of a Bramin at Gokurn, Shenkanarain, who afterwards in Fusly 1226 made it over to him, and he entered it in the name of his nephew, the above named Neelkuntappah. Both Sadaroba and Neelkuntappah were gomashtahs in the talook until Fusly 1255.

Considerable quantities of land were at various times taken in, and in 1232 the survey accounts showed the extent of land to be—
Rice land 114 candies Beejwary—

	Acres.	g.
Cultivated	126	2
Uncultivated	4	38
	131	0

being 39 candies in excess of the Moolputtah. In Fusly 1248 the account of produce, &c., rendered to the Head Assistant Collector was

Rewaz Hootawully, or attainable rent produce on rice land.....	Ps. 34	2	0
Coomri	„ 1	6	4
	„ 35	8	4
Hazir Hootawully	„ 16	0	0
Average collections of 17 years from F. 1209 to 1225	„ 19	3	14
Do. do. of 15 do 1226 to 1240	„ 10	4	10
Collections in 1242.....	„ 9	5	0

Upon these data it was recommended to strike off Pagodas 12-7-4 from the full beriz, leaving the permanent beriz at Pagodas 11-5-0, the amount at which it was granted on Moolputtah, although the Moolputtahs all contain the stipulation that the assessment on which the estate is granted is only to hold till a permanent beriz is fixed. No account appears to have been taken of the additional land (39 candies) appropriated.

The beriz thus fixed amounts to only As. 5-5 per acre.

As the estate is in a remote part of the country a fair assessment would be at the rate of Rs. 1-8 per acre, or, for 131 acres, Rs. 196=Ps. 49.

No. 3.

Ahmud Ali village, Kudwad mogani, Ankola talook, Guenie No. 10, held by Bab Mulyah,—has relation in the cutcherry.

This estate was first cultivated in Fusly 1210; it is entered in the chittas as 43 candies, and the beriz 13-8-2 divided (fraudulently)

into Shist 9-1-1—Shamil 4-2-1. It was subsequently given up and taken again in Fusly 1230 by Vencup Mulyah, the talook shroff, who entered it in the name of his brother, Bab Mulyah. In the survey accounts the extent of land is given at—

	Acres.	g.
Rice land 113 candies Beejwary	81	36
	Acres.	g.
Cultivated	48	28
Uncultivated	36	8

The Beejwary measurement is here 70 candies in excess of the former record.

The influence of the talook shroff appears to have been sufficient to keep down the beriz, and it varied between Fuslies 1230 and 1242 from H. 2-5 to H. 6-5. In 1243 it was recommended for a reduction of beriz by the Head Assistant Collector on the following data :—

Rewaz Hootawully, or attainable rent produce.. H. 15 8 0
 Hazir Hootawully, „ 17 0 0
 the owner, stating the additional 2 H. to be the result of each exertion on his part.

Average collections of 17 years from 1209 to 1225 H. 2 6 6
 Average collections of 15 years from 1226 to 1240. „ 4 4 9
 Collections in Fusly 1242 .. „ 6 5 0

The portion of the beriz entered as Shamil was, therefore, recommended to be struck off, and the permanent beriz fixed at H. 9-1-1. The Board Shifarish is entered as “deficiency of land.”

The falsity of the above estimate of produce from 84 acres of rice land must be evident.

The cultivation in this year, Fusly 1257, is 81 acres 18 goontahs; an assessment of only 1 Rupee 8 annas per acre would amount to Rs. 128, or H. 32.

No. 4.

Woolgy village, Cudra mogani, Ankola talook, wurg Mooly No. 29, belonging to Appajee Shenvi (father of the notorious

“Pootappah,” sherishtedar of the Mangalore Court, and nadcur. num of the mogani).

Survey extent of land—

	Acres.	g.
Rice land	77	0
Garden	3	12
Ancient beriz Shist.... H.	40	9 15
Do. Shamil .. „	19	0 9
Present settlement „	44	9 8
Board Shifarish	15	1 0

80-12, besides 8 acres since appropriated.
 H. 60 0 8
 Recommended on account of “deficiency of land.”

Statement given in Fusly 1243 on which the recommendation of Board Shifarish was founded.

Extent of land—

Rice land 84 candies.

• Bagayet, producing 100 cocoanuts.

Gueni Rewaz Hootawully Rs. 54 4

Hazir Hootawully, „ 54 4 (the land being fully cultivated).

Average collections of 17 years, F. 1209 to 1225.. H. 21 2 9
 Do. do. of 15 years F. 1226 to 1240.. „ 31 0 15
 Collections in 1242.... „ 41 0 0

In the survey accounts the rice land is recorded as 115 candies exclusive of the 8 acres since appropriated. In the statement given in 1243 it is only set down at 84 candies.

The cocoanut trees on 3 acres 12 goontahs of Bagayet are entered in the survey accounts as 146. The produce (100 cocoanuts) given in 1243 would be that of a single tree in good bearing.

This estate includes the beriz on two estates which was added under the following circumstances :—

The estate adjoining to it (No. 1), assessed at 15-1, had been entered as Koolnusht until Fusly 1241, when information was given that it had in reality been included within the limits of the wurg No. 29, and was enjoyed by Ganapah Shenvi, the brother of Appajee Shenvi, and the beriz (H. 15-1) was ordered by Mr. Cameron, the Principal Collector, at the settlement of 1242 to be added to that wurg. In the very next year it was recommended to be struck off as Board Shifarish, and the wurgdar now refuses to pay even for

the 8 acres in excess of the survey extent of land, alleging that this is part of the land for which Mr. Cameron ordered 15 H. to be added to his estate.

The beriz ought then to be either ancient

beriz on No. 29	H. 44	9	8
Do. No. 1	„ 15	1	0
		<u>60</u>	<u>0 8</u>

or the ancient beriz No. 29 with the additional assessment on 8 acres excess of land. The former of these would be extremely moderate, viz. H. 60-8 on 88 acres of rice and garden land, or Rs. 2-12 per acre.

No. 5

Kunusgerry village, Seveshwar mogani, Ankola talook, Mooly No. 36; and Chittacooli village, Mooly No. 57.—These two estates adjoin, and are held by the same man as No. 4, viz. Appajee Shenvi, the former nadcurnum.

Their survey extent is as follows:—

	Acres	g.
No. 36, Rice land	121	13
„ 57, Rice land	51	28
„ „ Bagayet	4	6
	<u>55</u>	<u>34</u>

Total land in both estates 177 7

The beriz recorded as the ancient beriz at the commencement of the Company's Government was—

No. 36 Shist.. H. 1	5	6
Shamil „	0	7 10

2 3 0

Deduct kut-kootar 1 0 0

1 3 0

No. 57 Shist.. H. 1 9 | 3 |

Shamil „ 0 6 7

2 5 10

Total on both estates.... 3 8 10

It was subsequently, however, ascertained on the seizure of certain papers and accounts that the beriz has been under Tippoo's government H. 150. In Fusly 1212 Pootappah, the son of Appajee Shenvi, was hoozoor moonshee, and he got the two estates granted on Moolputtah to his father for the recorded ancient beriz of H. 3-8-10, on the plea that they were small spots of ground in the vicinity of his house, and the family has ever since enjoyed 177 acres of fine rice land at an assessment of Rs. 15-12-0, about As. 1-6 per acre. The rent produce is said to vary from 800 to 1,500 Rs. per annum, and a fair and very moderate assessment would be at an average of 2 Rs. per acre, or Rs. 350.

No. 6

Asnoti village, Seweshwar mogani, Ankola talook, Mooly No. 10, Pandorung Dhar Shenvi, Raganath Lucthmun Shenvi.

The “ancient assessment” previously to the Company's rate on this wurg is stated by the present shanbagues to have been by report 150 Pagodas, but it was altogether excluded from the accounts.

In Fusly 1218 it was entered in the Jumwabundy accounts as Hosagami, or new cultivation, and an assessment put on it of H. 18-8-8, which, for some unexplained reason, but probably with the view of still further reducing it hereafter, was divided into

Shist H. 15 3 14

Shamil „ 3 4 10

For 21 years, or from Fusly 1213 to Fusly 1234, it paid only from 3½ to 16 Hoons, and it is entered in an estimate of the Tarrow settlement of this talook for a fixed beriz of H. 17-9-14, or full Shist and ¾ Shamil. It has since paid the full assessment of H. 18-8-8.

This estate contains by the survey accounts acres 119-1, and is remarkably fine land. Its present assessment is 11 annas per acre. It was sold in Fusly 1245 for H. 943-7-8, or Rs. 3,775. The sum reported to have been formerly assessed on it, viz. H. 150, would be Rs. 5 per acre, which for such good land would be moderate and fair.

No. 7.

Kudwad village, Kudwad mogani, Ankola talook, Guenie No. 24, granted on Moolputtah in Fusly 1225 to Ankali, a dancing girl in Ankola. Ancient beriz recorded at—

Shist	H. 5	9	10
Shamil	„ 3	7	10

H. 9 7 4

In the Moolputtah granted by Mr. Read it is stated to contain 70 candies of rice land, and is granted at the reduced assessment of Hoons 3.

By the Punash accounts this wurg contains acres 145-26, and is estimated at 8 candies of land.

The candy in this mogani is about equal to 1 acre. The quantity of land was, therefore, either falsely entered when the Moolputtah was given, or the excess has since been appropriated. It is at present rented at Pagodas 100, or Rupees 400, one-half of which, or Rs. 200, would be a moderate assessment.

No. 8.

Tulguddah village, Ankola mogani, Ankola talook, Mooly No. 1, comprising the whole village entered in the name of Narnappah, at present sherishtedar of the Honore talook.

Ancient assessment, Shist H. 18 8 9

Do. Shamil..... „ 9 9 6

„ 28 7 15

Added in F. 1212 for Rekahnusht

land taken in „ 5 2 5

Total assessment.... H. 34 0 4

This wurg at the commencement of the Company's government was entered in the name of Lingappah, whose son, Soobah Row, was then a gomashtah in the talook, and it was transferred in 1231 to the name of Narnappah.

The estate was *rented* in Fusly 1209 (the first year of the Company's government) for H. 20-2-8, but the owners contrived to reduce it for many years subsequently as low as 8 H.

By the survey accounts it contains—

	Acres.	g.
Rice land.....	190	29
Bagayet	0	8
Huckle or dry land	26	11
	217	8

The rice land is estimated in these accounts at 260 candies Beejwary.

In Fusly 1248 Soobah Row, who then held the office of tasil-dar of Cundapoor, petitioned the Sub-Collector for a reduction of assessment, and gave in an account showing the rice land to be 161 candies (or 100 less than in survey accounts), the Rewaz Hootawully or attainable rent produce H. 53-9-8, and the Hazir Hootawully

On rice land, cultivated H. 11 6 8

On Coomri cut by 21 persons „ 4 2 8

„ 15 9 0

In consequence of which the Sub-Collector proposed to reduce the assessment to the amount of recorded “Shist,” or to 18-8-9, and entered the Shamil (9-9-7) as well as the additional assessment formerly imposed on account of Rekahnusht appropriated (5-2-5) as Board Shifarish. This reduces the assessment to 6 annas per acre on the rice cultivation, exclusive of Huckle and Coomri. The returns of rent produce have evidently been false throughout. The cultivation is entered in the present year (F. 1257) at 161 acres and the rent produce at 54 H.

No. 9.

Betcolli village, Sygunhully mogani, Ankola talook, Mooly No. 1 (consisting of the whole village) held now by Sayarobah Bapojee by purchase.

Ancient beriz Shist.....	H 302 7 13	} H. 309 1 11
Do. Shamil	„ 6 3 14	

This wurg was granted under the Beejapoor Government as an enam to Desai Munju Bapajee to the extent of 250 Hoons, and was resumed by Hyder Ali. The owners, however, as admitted by Lutchmun Naib, the representative of the old family, contrived to keep down the beriz to about 220 Hoons, and it continued in their possession until Fusly 1228, when the family quarrelled amongst themselves, the estate fell in arrears, and half of it was sold by the Collector, and purchased by the present owner for Rs. 600. The other half was subsequently sold by decree of court, and purchased by the same man for Rs. 400. The low price was owing to collusion. The present owner, who is a wealthy soukar, also continued by a resort to the usual means to keep down the beriz. The highest collection up to Fusly 1244 was 230 Hoons.

The extent of land by the survey accounts is

	Acres.	g.
Rice land 407 candies.....	372	30
Cocoanut garden land, 932 trees		
—other trees 142	9	32
Huckle	7	17
Salt-pans	2	34
	<u>392</u>	<u>33</u>

It was nearly all cultivated even at this time.

In Fusly 1243 an examination was made by a monegar of the produce, when it was returned as follows:—

Rice land, 353 candies.

* Rewaz Hootawully or estimated rent produce 1,490 candies.....	H. 298	0	12
Cocoanut garden, 256 trees, at $\frac{1}{2}$ fanam per tree	„	12	8 0
Other trees	„	4	0 0
Coomri, &c.	„	4	3 12
	„	<u>319</u>	<u>2 8</u>
Hazir Hootawully or present rent produce. „	227	6	10

Observe that in this return the Beejwary extent is reduced from 407 candies (as per survey accounts) to 353, or 54 candies less, and the number of cocoanut trees from 932 to 256, the rent produce of nearly 10 acres of Bagayet being estimated at 12 Hoons. At this time the former owners petitioned that there was great concealment of produce, &c., and offered to take the estate at the full beriz.

In the following year, Fusly 1244, an order was passed by the Sub-Collector rejecting this offer for various reasons, stating that from the returns of rent produce and of former collections the estate was evidently over-assessed, and directing 89-1-11 to be struck off as Board Shifarish, leaving the present beriz at 206 Hoons, exclusive of salt-pan beriz also remitted according to custom.

This estate is near the coast, and consists of very fine land. The ancient beriz was extremely low. A fair and moderate assessment would be—

Rice land:

1st sort, 52 acres, at 5 Rs. per acre....	Rs. 260
2nd „ 37 „ 4 „	„ 148
3rd „ 284 „ 3 „	„ 852
	<u>„ 1,260</u>
Bagayet 10 „ 8 „	„ 80
Huckle, free	
Coomri not known	
	<u>Rs. 1,340</u>
	Hoons.... 335

Note.—In a suit regarding this estate before the Honore Court an amin was sent to estimate the produce, and returned it at 450 Hoons Hazir Hootawully, which is also said to be under the mark, though double the return in Fusly 1243.

P.S.—See account of actual survey made of this estate.

No. 10.

Kyganad village, Kudrah mogani, Ankola talook, Guenie No. 7, entered in the name of Vittobah Shenvi, father of the present tasildar of Mangalore, consists of the entire Muzrah of Devukar. This estate was formerly a pagoda enani, and was resumed by Hyder. The former beriz is stated to have been Rahtee Hoons 128, Hyderi Hoons 98-6, and it was collected both by Hyder and Tippoo; but the owners were the village shanbagues, and at the commencement of the Company's government they entered the beriz of the estate at 24 Hoons, notwithstanding which they kept down the collections as low in some years as 8 Hoons.

Average collections 17 years, from Fusly 1209 to 1225, 14-6-3. In Fusly 1246 an examination was made of the produce at the request of the owner, who was then tasildar of the talook, and a punchayet consisting of servants under him and his own brother was appointed to conduct it.

The return given by them was as follows:—

Rice land 166 candies Beejwary.
 Rewaz Hootawully 180 candies.....H. 36 8
 Hazir Hootawully „ 23 3

i. e. making the attainable produce only slightly more than the seed sown.

On the strength of this return an order was given by the Sub-Collector in Fusly 1247, reducing the beriz (of 24 H.) 7 Hoons, which was entered as Board Shifarish, leaving the proposed permanent beriz 17 Hoons, which has since been collected.

The survey accounts show this estate to consist	Acres.	g.
of Rice land, 147 candies.....	192	4
Bagayet	0	6
	<u>192</u>	<u>10</u>

The present cultivation is given at acres 177-10, and the mogani shanbogue states the rent paid this year by the tenants to be H. 122-7-13, besides 10 acres of concealed cultivation.

The estate is situated in the jungles, and would only bear a light assessment, something as follows:—

1st sort land, 3 acres, at Rs. 2½ per acre ..	Rs. 7 8 0
2nd „ 73 „ 2 „ .. „	146 0 0
3rd „ 116 „ 1½ „ .. „	174 0 0
	<u>Rs. 327 8 0</u>

or Hoons 81-8-12 besides the concealed cultivation.

In another wurg belonging to the same parties (Guenie No. 5, Kudwad village, Kudwad mogani), but entered in the name of Doo-gajee, the tasildar's servant, and consisting of 16 acres first-rate land assessed at 3-5. Doogajee was brought forward and a Board Shifarish remission allowed in Fusly 1243 of 2 Hoons, under the head of "Deficiency of land," leaving the beriz H. 1-5.

No. 11.

Kyganad village, Kudrah mogani, Ankola talook, Guenie No. 12, registered in the name of Mahummed Boodum, a dependant of Murtabah Row, former nadcurnum of the mogani, a man of great influence and of very intriguing character.

This wurg was uncultivated up to Fusly 1217. In 1218 it was taken up by Murtabah Row's father, Sedashavah Row, but in the name of Mahummed Boodum. It was entered as follows:—

Transferred from Neelah Naik (no particulars of land).

Shist	Ps. 5 4 4
Shamil	„ 1 3 12
	<u>6 8 0</u>
Koolnusht waste, cultivated—	
Shist	Ps. 6 8 1
Shamil	„ 2 7 1
	<u>9 5 2</u>
Pagodas...	<u>16 3 2</u>

The extent of land, as per survey accounts made in Fusly 1231, is

	Acres.	g.
Rice land—Cultivated in that year	107	36
Uncultivated	7	37
	<u>115</u>	<u>13</u>

Notwithstanding this large extent of cultivation the Hootawully was in some years returned as low as 6 Pagodas, and the collection made on this varied from $3\frac{1}{2}$ to 6 Pagodas.

In Fusly 1243 a demand was made for reduction of rent as Board Shifarish and the following returns furnished:—

Rewaz Hootawully or attainable rent produce	Ps.	12	6	0
Hazir do	„	6	0	0
Average collections of 17 years from Fusly 1209 to 1225 „	„	6	6	13
Do. do. 15 do. 1226 to 1240 „	„	3	4	5
Collections in Fusly 1242	„	4	0	0

Upon which data it was assumed that the estate was incapable of paying the full beriz, and a reduction of the recorded "Shamil" was made to the amount of Ps. 4-0-13, which was entered as "deficiency of land."

The present beriz now paid is Ps. 12-2-5.

It is said that the ancient beriz was formerly Pagodas 100-0-0 which was struck out of accounts as Koolnusht. The estate is situated in a jungle part of the country, but at the low rate of only Rs. 1-8 an acre would yield an assessment of Rs. 173, or Ps. 43-2-8.

No. 12.

Gohar village, Kudrah mogani, Ankola talook, Mooly No. 1, containing the entire village entered in the name of Sedashavah Row, and belongs to the same man as No. 11, viz. Murtabah Row.

Ancient beriz, Shist	Ps.	44	0	7
Shamil	„	7	7	7
		<u>51</u>	<u>7</u>	<u>14</u>

Surveyed in Fusly 1231.

Extent of land as per Survey—

	Acres.	g.
Rice land—Cultivated	116	35
Uncultivated	71	4
	<u>187</u>	<u>39</u>
Bagayet cultivated	3	10
	<u>191</u>	<u>9</u>

The collections up to Fusly 1238 varied from 20 to 30 Pagodas, when the owner produced a document purporting to be an order addressed in 1798 to his ancestor by an amildar stating that he had been ordered by the Asoph, who had been ordered by Tippoo Sultan, to reduce the beriz of the village to Pagodas 25. Upon the strength of this document, which has no pretension to be a regular sunnud, and is probably a forgery, altogether Pagodas 26-7-14 were struck off the beriz and entered in the accounts as Moolputtah kumri. The particulars of the present cultivation of this estate are not known, but there is "Coomri" attached to it, which in Fusly 1257 (the present year) has paid Pagodas 29-2-8, being 4-2-8 in excess of the beriz on the whole of the regular cultivation, which is, therefore, held entirely rent free.

No. 13.

Example of an arrangement for reducing the beriz enam estate. Kinnar village, Kudwad mogani, Ankola talook, Mooly No. 65, registered in the name of Mulloo Neel Naik.

Ancient beriz, Shist	H.	69	7	5
Shamil	„	18	6	9
		<u>H. 88</u>	<u>3</u>	<u>14</u>

Survey extent of land—

	Acres.	g.
Rice land, 121 candies Beejwary	78	22
Bagayet containing 672 coconut trees—		
other trees 62	10	23
Total	<u>89</u>	<u>5</u>

In Fusly 1243 a reduction was made by the Head Assistant Collector of H. 28-8-14 under the following heads:—

Deficiency of land	H. 25	8	14
Carried away by river.....	„	3	0 0
and on the following data:—			
Average collections of 17 years from 1209 to 1225. Ps.	40	0	11
Do. 15 do. 1226 to 1240. „	55	2	5
Collections in Fusly 1242.....	„	52	0 0
Rewaz Guenie Hootawully or attainable rent produce	„	90	1 3
viz. Rice land, 131 candies	Ps.	88	1 0
Bagayet, 55 trees, producing 500 cocoanut	„	2	0 3

the number of trees being diminished from 672 to 55, and the produce of 10 acres of Bagayet entered at H. 2-3-0.

Hazir Hootawully, or present produce, in 1243 H. 79-7-8.

The owner, however, was not contented with this reduction of his assessment, and adopted the following plan of reducing it still further by dividing the estate on the plea of having to give a portion to a relation, and having sold another portion, and by dividing the beriz on these three in unequal proportion.

The divisions and amount of assessment fixed were as follows:—

No. 65, portion retained by himself—

	Acres.	g.	Right Beejwary Candies.	Beejwary entered as	Rewaz Hootawully Pagodas.
Rice land....	35	30	61	58	32 7 0
Bagayet	10	23		0	2 0 3
	<u>46</u>	<u>13</u>			<u>34 7 3</u>

The beriz fixed on this portion was not according to the extent of land, but on the Rewaz Hootawully given above as follows:—

Share of gross beriz (of Pagodas 88) in the proportion of

Rewaz Hootawully 34-7-3 to 90	H.	34	0	8
Deduct share of Board Shifarish	„	11	1	4
	H.	<u>22</u>	<u>9</u>	<u>4</u>

Remains assessment on No. 35 containing acres 46-13.
No. 82 to Yessoo Timmu Naik, a relation.

	Acres.	Correct Beejwary Candies.	Beejwary entered.	Rewaz Hootawully Pagodas.
Rice land	20	30	43	36 4 0
Share of beriz in proportion to Hootawully, as above				35 7 1
Deduct share of Board Shifarish.....				11 6 12
Remains assessment on No. 22, containing 20 acres				
				<u>24 0 5</u>

No. 83, alleged to be sold to Shabba Bappai—

	Acres.	g.	Correct Beejwary Candies.	Candies entered.	Rewaz Hootawully Pagodas.
Rice land....	22	32	30	30	19
Share of beriz in proportion of Hootawully Ps.	18	6	5		
Deduct proportion of Board Shifarish	„				6 0 14

Remains assessment on No. 83, containing acres 22-32 Ps. 12 5 7

The object of the owner was to retain Nos. 65 and 83 on a diminished beriz, and get rid of No. 82 with more than its fair share of the beriz.

The division and sale were altogether fictitious, and to avoid suspicion the owner continued to discharge the assessment of all three estates regularly for 12 years, but in the names of the persons to whom they were entered as transferred, and as it was regularly paid the revenue servants made no inquiry.

In Fusly 1255, however, he brought Yessoo Timmu Naik to the Jumhabundy, and made him tender the resignation of his estate, which was accepted by the Head Assistant Collector. The result of which was that the owner retained acres 69-5 (including all the profitable land) out of acres 89, upon which he was to pay H. 35-4-11 out of an original beriz of 88 Pagodas.

This also passed at the Jumabundy of 1257 before the Collector, but was subsequently brought to light from secret information, when the owner acknowledged the fraud, and at once agreed to take back the estate at the present aggregate assessment.

The chief points worthy of observation in this case are the utter unfairness and inutility as a Government record of the Beejwary and Hootawully accounts, and the ingenuity and perseverance with which a plan for defrauding the Government is laid and systematically pursued through a long series of years to its final accomplishment.

If the transfer of land had been carried out through the agency of the courts, the fraud, though detected, could not have been remedied.

The ancient beriz on this estate was very light, the estate being for the most part very good, and situated on the sea coast.

No. 14.

Hulgi village, Cudrah mogani, Ankola talook, Estate No. 65, held by Narain Hubboo, potail of the village, and formerly desai, a man of great local influence.

This wurg at present consists of a number of separate wurgs joined together as follows :—

In Fusly 1209 it was entered at the

Shist	H.	39	8	9.
Shamil	„	4	8	5
		H.	43	6 14
Another wurg, Shist.....	„	3	7	12 . .
Shamil	„	1	3	1 . .
		„	5	0 13 . .

which were joined together in 1211 making wurg of 48 7 11 but the former beriz is reported by those well informed to have been actually 350 Canteroy Hoons, equal to 269 Hyderi Hoons.

Subsequent additions in Fusly 1211 for Kool-
mush taken in 34 4 4

Brought over.....	H.	83	1	15
Which though no such distinctions exist, for Kool- nusht land was divided as Shist 26-1-12, Shamil 8-2-8,				
Fusly 1213, for waste land appropriated	„	1	5	9
Also distinguished as Shist.....	1	1	9	
Shamil.....	0	4	0	
Fusly 1215 do. do. do.	„	3	7	4
Also distinguished as Shist.....	2	5	9	
Shamil	1	1	11	
Fusly 1217 do. . do. . do.	„	0	0	14
Total in Fusly 1217.....	„	88	5	10
Deduct separate from the estate	„	5	6	13
Remains	„	82	8	13
Fusly 1225 added on information of large appropriation of waste land	„	39	3	10
Total as the estate stood in Fusly 1242.....	„	122	2	7

The collections, however, were kept down much below the above beriz by the influence of the owner.

Average collections of 17 years from 1209 to 1226	H.	56	1	13
Do. do of 15 years from 1226 to 1240 ..	„	90	7	15
Collections in 1242, the year preceding the recommendation for a permanent reduction	„	103	0	0

The account of produce in Fusly 1242, on which the recommendation for Board Shifarish reduction was founded, was as follows :—

Rice land 257 candies	H.	242	0	0
Bagayet producing 300 cocoanuts	„	1	2	0
Miscellaneous	„	0	1	4
	„	243	3	4
Hazir Hootawully	„	239	5	4

On consideration of which returns the Head Assistant Collector proposed to strike off the Shamil (H. 14-5) and entered it as Board Shifarish under the head "Deficiency of land," leaving the proposed assessment H. 107-7-7.

With reference to the plea of deficiency of land, on turning to the survey accounts, it appears recorded as follows:—

	Acres.	g.
Rice land, 318 candies	300	35
Bagayet containing 147 cocoanut trees and 169 other trees	14	15
Huckle or dry cultivation	7	6
Total	322	16

The Beejwary extent in the account furnished to the Head Assistant in Fusly 1242 was reduced by 61 candies, and the attainable rent produce of 14 acres 15 goontahs of garden land entered at 300 cocoanuts valued at H. 1-2.

A very moderate assessment on this estate, and much below that paid by others in the same village, would be—

Rice land, 1st sort, 233 acres at Rs. 4 per acre	Rs. 932
Do. 2nd sort 51 do. 3 do. „	155
Do. 3rd sort 16 do. 2 do. „	32

Bagayet 14 acres at Rs. 8

Huckle, unassessed

Memorandum.—There is said to be a considerable quantity of land appropriated since the survey, besides the above.

No. 15.

Aligerry village, Ankola mogani, Ankola talook, Mooly No. 2, Goono Kristna Naik.

"Ancient beriz," Shist. H. 14 1 14 }
Shamil „ 2 6 8 } H. 16 8 6

In 1243 a permanent remission of H. 2-0-6 was recommended as Board Shifarish, and on the ground of deficiency of land upon the following data:—

Rewaz Hootawully	H. 17 4 8
Hazir Hootawully	„ 15 2 0
Average collections of 17 years from 1209 to 1225 ..	14 5 6
Do. do. of 15 do. 1226 to 1240 ..	14 1 7

The same estimate of produce is still retained in the revenue accounts, and was recorded not two months ago at the Jumma-bundy. Since this the estate has been ordered to be sold by decree of court, and the shanbagues called on for an estimate of its value according to custom. The following estimate has been sent to the court by the same shanbagues:—

Rewaz Hootawully	H. 37 6 1
Hazir Hootawully	„ 34 0 7

being somewhat more than double the produce entered in this annual return.

Survey extent.	Acres.	g.
Rice land	16	25
Bagayet	0	36
Huckle or dry land	7	9
	24	30

No. 16.

Instance of fraudulent Reduction of Ancient Beriz.

Codgee Byle village, Caroer mogani, Soonda talook, wurg Mooly No. 1, registered in the name of Rama Hegada and Sumbatgah Hegada.

These persons were formerly very wealthy and influential.

There is an entry in the survey accounts setting forth that the "ancient beriz" on the estate was formerly Rahtee Hoons 238-5 equal to Bahaudry Hoons 183-3-12. In "Soobootootoo" year (1792), during the war, some forcible collections were made by Tippoo's order from the ryots, to make up the sums payable to the British Government by the treaty, and a temporary remission after-

wards allowed for this, which was permanently deducted from the beriz at the commencement of the British Government, and the ancient beriz then entered as—

Shist.....	H.	32	8	8	.
Shamil	„	35	4	14	„
Added in Fusly 1225 for concealed cultivation.		68	3	6	..
		3	8	7	

Hoons. 72 1 13

at which it has stood ever since.

By the survey accounts it contains—

		Aces.	g.	Aces.	g.
Rice land, 1st sort		45	12		
Do. 2nd sort		15	32		
Do. 3rd sort		19	23		
		80	27		
Bagayet soopari garden, 36,209 trees ..		33	33		
		114	20		

The estimate assessment to be fixed on which, made in Fusly 1235, was..... Ps. 165 2 15
The average collections of 17 years were „ 69 9 14

No. 17.

Moondeki village, Hullihal mogani, Soopah talook, wurg Guenie No. 8, present owner Jeevappah, a wealthy soukar and potail of the village.

This was new cultivation in Fusly 1223. It was then taken up by Neelappa, and entered as consisting of 13 coodooos of rice land assessed at 7-2-3. 13 coodooos according to the village custom ought to be equal to about 15 acres 24 goontahs by the following calculation:—

24 shahi pice = 1 seer.

12 seers = 1 pylee.

16 pylees = 1 coodoo = 48 weight.

20 coodooos .. = 1 candy.

Company's seers of 84 Rs.

As it takes 1 seer to sow 1 goontah, a coodoo of land sowing 48 seers would be equal to 1 acre 8 goontahs. The assessment of H. 7-2-3 in 15 acres 24 goontahs is Rs. 1-14 per acre.

From Fusly 1223 to 1233 he only paid an average of 3-7-7, and in the following year was found by the survey to have 125 acres instead of 15, of which 90 acres was cultivated.

No addition was made to the beriz till 1238, when the Sub-Collector added H. 7-7-13, making the beriz 15 H.

Upon the false under-estimate of the Hootawully being H. 128-7-8, according even to this the assessment was below $\frac{1}{8}$; 15 H. was collected in Fuslies 1238 and 1239.

In Fusly 1240 during the Nugger disturbances the houses of the tepants were burned and the land left waste, for which 14 Hoons were remitted—1 Hoon only being collected.

In the following year (1241) the cultivation was fully restored, but the Jumwabundy was only raised to H. 1-2-8, and in 1242 to H. 2-2-8.

In Fusly 1243 the return of produce was given at H. 35-5-12 Rewaz Hootawully, and Hazir Hootawully. 26-5-4, upon which data the Head Assistant Collector ordered the increase to the beriz made in 1238 by the Sub-Collector to be entirely struck off the accounts, and the original “ancient beriz” only collected, which has ever since been done.

On an examination of the estate made by my orders during the late Jumwabundy the actual cultivation is ascertained to be—

	Aces.	g.
Rice land.....	76	19
Dry land	18	6
	94	25

I have, therefore, directed the addition formerly made to be again re-imposed, which is still only 10 annas per acre.

A fair assessment on the cultivated land alone as paid by others in the same village—

Rice land, 1st sort, 10 acres at 2-8 per acre ..	Rs. 25
Do. 2nd do. 23 do. 2 do. ..	46
Do. 3rd do. 44 do. 1-8 do. ..	66
Huckle or dry land 18 do. 0-8 do. ..	9
Rupees....	148
or Pagodas	36-2-8

No. 18.

(Instance of Assessment fraudulently entered under Koolnusht.)

Tinney village, Soopah mogani, Soopah talook, Mooly No. 2, registered in the name of Vencappah, desai.

This estate is reported to have been formerly assessed Rahtee Pagodas 200, Bahaudry Pagodas 153-8-6, but to have been reduced at the commencement of the Company's Government by the shan-bogues to Pagodas 29-0-5, at which it now stands.

The remainder of the assessment was entered under Koolnusht, or assessment on deserted estates. This appears to be the case from the accounts of the village in which there is an entry of 138-2-7 Koolnusht, but of which no particulars are given, and the land is not now forthcoming; as also from the quantity of land enjoyed in proportion to the small beriz now paid on it.

The account of land as per survey made in 1234 is as follows:—

	Acres.	g.	Acres.	g.
Rice land, of which was cultivated in that year 148	6			
Uncultivated	94	26		
			240	32
Huckle or dry land—				
Cultivated	14	17		
Uncultivated.....	13	14		
			27	31
			268	23

No. 19

Codi village, Moogar mogani, Cundapoor talook, wurg No. 1, registered in the name of Nurna Mullayah, but granted in Moolputtah to Nurnappah Naik.

Old Shist granted as enam to the Vencut

Ramadeo pagoda Ps. 90 0 0

Of this resumed by Hyder 50

Remained as enam payable to the pagoda

up to Fusly 1211 40

Shamil 7 4 7
97 4 7

At the settlement of 1209 Major Munro granted the estate in Moolputtah to Nurnappah Naik on payment of Pagodas 50, i. e. the Shist which had been *rupted* by Hyder. The remaining Shist (40 Pagodas) was still payable as enam to the pagoda, making the payment to which the wurgdar was liable Pagodas 90.

He was to hold it on these terms till a regular beriz was fixed on the land.

In Fusly 1212 till the pagoda enams being resumed, and ready money allowances assigned instead, the 40 pagodas' enam in this estate became payable to Government making the beriz Pagodas 90.

In consequence, however, as is said of the land remaining out of cultivation, the collections never rose to this. The average collection of 17 years at the Tarrow settlement was Pagodas 50-2-8, and the Tarrow beriz was fixed in 1225 by Mr. Harris at the Jen Shist (90) deducting the Shamil 7-4-7, a vaidah of 5 years being given in Fusly 1229 to bring it up to this full beriz. He paid instalments for two years, but at the Jumma bundy of Fusly 1231 Nurnappah Naik produced the puttah given by Major Munro granting him the estate for 50 H., and as no mention appears to have been made by the cutcherry servants of the 40 Pagodas which had since that time been brought to account, an order was entered in the chitta reducing the beriz from 90 to 50, but adding the old Shamil and thus making the beriz 57-4-7. (On this occasion there must have been collusion on the part of the cutcherry servants, who could not fail to see from the chittas the real state of the case.)

The reduction of H. 32-5-9 was continued up to Fusly 1243, when it was entered as Board Shifarish, i. e. beriz recommended to be struck off, the estate being unable to pay it.

Apparently for the purpose of covering these frauds the Rewaz Hootawully, or rent produce of this estate, is entered in the shanbogue's accounts as.....

And loss of produce

Ps. 68

„ 2

Ps. 66

Thus making it appear that the wurgdar, while he only obtains 66 Pagodas' rent, has to pay 57 to the Sirkar.

In Fusly 1246 the estate was ordered by me to be examined, and the shanbogue of another village was sent for the purpose. The wurgdar objected to his examining the estate, but agreed to give a fair return of the produce, which was as follows;—

Rice, cultivated, paying a grain rent of 47 moras at 2 Rs. H. 23

Uncultivated, fit to pay rent of 29.

Bagayet 2,035 cocoanut trees at $\frac{1}{2}$ fanam a tree... „ 101

H. 124

Not being satisfied with the return given by the owner, it was ordered to be measured with the chain, and a proper estimate made of the produce.

The result is as below:—

Total extent of land.....	Acres. 170
Deduct Parampoke.....	32
Remains fit for cultivation	138
Particulars—	
Rice, cultivated.....	27
Uncultivated	9
	36
Bagayet, cultivated	86
Uncultivated.....	18
	104

The number of cocoanut trees being 4,101, not 2,035, as given by the owner.

The probable rent produce, then, would be as follows:— H.

Rice land at average of 1 Pagoda an acre

4,101 trees at $\frac{1}{2}$ fanam each.....

Produce of land actually under cultivation

Add—Rice land 9 acres at 1 } Waste, but fit.....

Bagayet 18 acres } for cultivation.....

Total capability of the estate as relates to cultivation

The beriz on which at $\frac{1}{4}$ the gross produce would be.....

But the principal part of the village of Gungawully, the shipping port at Cundapoor, is included in this wurg, and he receives in addition the ground rent of 217 houses, the rent of which cannot be ascertained, but taken at the low rate of 2 Rs. per house per annum would be....

Total Hoons....

The above person is a wealthy influential merchant, but there is another small estate (No. 2) situated under similar circumstances. It was also an enam land granted to the same pagoda. Its ancient assessment was Shist Ps. 30.

Particulars:—

Resumed by Hyder.....	H. 12 5 12
Remained to the pagoda up to Fusly 1212.....	„ 17 4 4
Shamil	„ 3 3 0
	33 3 0
Average collections of 17 years	25 5 4
Tarrow fixed at Shist	30 0 0

He received 3 years' cowl to bring up the estate to this full Tarrow beriz, which he has paid regularly ever since.

The particulars of the land in this estate are—

	Acres.
Rice land, cultivated	12
Uncultivated	1
Bagayet—	13
Cultivated	12
591 trees	25

and rent of 35 houses.

If the other estate paid at the same rate per acre independent of the large amount of house-rent he would have to pay H. 165 in place of 57.

If he paid at the low rate of only 2 Rs. per acre for rice land and 4 Rs. for Bagayet his rent would amount to Rs. 121, and he would have all the house rent.

The points deserving of notice in relation to this wurg are, the whole site of a town having been included in the limits of the estate in the puttah granted by Major Munro, no doubt by the misrepresentation of native servants, and, secondly, the manner in which he has succeeded in keeping down the beriz, while the only other estate in the same village was assessed at the full amount.

The real key to all this appears to be that Somagah, the head sherishtedar, was a neighbour and friend of his and helped him to deceive the revenue officers. He has estates in other parts of the district on which he pays 1,500 Hoons, and is said to have 200 or 300 Hoons on these estates recommended as "Board Shifarish."

No. 20.

(Instance of unnecessary Reduction of Assessment at the Tarrow Settlement.)

Hullihosoor village, Coloor Ootar mogani, Cundapoor talook, wurg Mooly No. 1, consisting of the entire village, registered in the name of Rama Mayah, and held in present by Vencup Mayah and Krishna Mayah.

Ancient beriz, Shist H. 154 9 0 } H. 183 3 13
Shamil " 28 4 13 }

This was reduced at the Tarrow settlement to the present beriz, Hoons 141-5-7, on the ground of its being according to Major Munro's puttah, which puttah on reference to it appears to be only one granted for a single year and not a "Moolputtah."

Since Fusly 1235 the Beejwary extent and produce have been entered as follows:—

	Rewaz Hootawully.
Rice land, Stull moras 232	Ps. 141 0 10
Bagayet, no extent recorded	" 2 2 8
	" 143 3 2
Hazir Hootawully	" 127 8 12
Average collections of 17 years	" 135 5 8

In consequence of a dispute between the landlord and tenants, in which there was a charge of forgery, the landlord's papers were seized, amongst which there were old accounts, showing the rents received from the tenants in the very year (1235) in which the rent produce had been entered at 127 Pagodas to be 223-1-4 exclusive of all cultivations by the owners themselves.

An examination and survey of the extent of land has since been made by my orders, and the following is the result:—

Extent of land.	Acres.	g.
Rice land, 1st sort	80	27
" 2nd "	112	23
" 3rd "	18	26
	211	36
Bagayet	1	6
	213	2
Cultivated	195	10
Uncultivated	17	32

There is, besides, the Coomri and waste land extending for miles, and probably containing many thousands of acres which may be hereafter brought under cultivation, which is all *claimed* as his property by the wurgdar.

A fair and moderate assessment on the above surveyed extent of land, but exclusive of the waste, would be—

Rice land, 1st sort, acres 80-27 at Rs. 4 per acre	Rs. 322 12 0
Do. 2nd do. 112-23 do. 3 do. „	337 12 0
Do. 3rd do. 18-26 do. 2 do. „	37 4 0
Bagayet..... 1-6 do. 8 do. „	9 4 0
Rupees....	807 0 0
or Pagodas....	201 7 8

Upon this estate a permanent reduction of beriz was made of Pagodas 41-8-6.

No. 21.

(Instance of unnecessary Reduction of Beriz at Tarrow Settlement.)

Radoo village, Caup mogani, Oodepee talook, Mooly No. 46, registered in the name of Mudye Hegada.

Ancient assessment—

Shist	H. 51 6 4
Shamil	„ 14 6 14

Average collections of 17 years from 1209 to 1225, H. 64 4 5 at which the beriz now payable was fixed.

The estate has been recently surveyed and examined and the following result obtained:—

Extent of land.	Acres. g.	Acres. g.
Rice land, cultivated	44 14	
Uncultivated	2 31	
		47 5
Cocoanut garden land—		
Cultivated.....		25 30
Waste land and Parampoke		13 5
		86 0

Produce—

Rents agreed for by tenants in money and grain.
Rice land and Bagayet Ps. 220 2 5

Deduct—

For cocoanut trees not yet producing. 34 9 0
Uncultivated rice land 1 9 12
Rent profits to Mool Guenie tenants
and purchases of small spots .. 5 7 6

42 6 2

Remains net landlord's profits enjoyed by the
landlord in Fusly 1257..... Ps. 177 6 3

One-half as a Government assessment of
Pagodas 220-2-5 would be „ 110 1 2

No. 22.

Mangalore talook, Hari Kullah mogani, Bunger Kolor village,
Mooly wurg No. 18, registered in the name of Jhan Beezee.
This wurg is entered in the chittas of Fusly 1209 as assessed at
Shist..... H. 3 8 8
Shamil .. „ 4 7 14

„ 8 6 6

and in the Doormoty Chitta of the following year the land is
entered as follows:—

	Beejwary Moodah.	Guenie Hootawully.
Mogur (Muzzel) 7½	32	
Bett..... 2	6	
9½ Price, H. 12-6-10.	38 moodahs of rice.	

Add—

Produce of dry grains for 2nd crop—

Wardeed, 2 moodahs	8
Cooltee, 6 moodahs	
	46

Bagayet, cocoanuts, productive 285

Unproductive 74

Mango 7

In Fusly 1211 the wurg was divided and a portion transferred to Seth Janoonappah, viz.

Moodahs.		{ The apportioned beriz on which was }	Shist .. H.	2	1	0
Mogur	2					
Bett ..	1		Shamil. „	1	8	10
	3		H.	3	9	10

leaving as the old wurg No. 18 exclusive of the Bagayet

Beej. Moodahs.		Beriz.		1	7	8
Mogur	5½	Shist..	.....			
Bett	1	Shamil	.....	2	9	4
	6½			4	6	12

In 1226 at the Tarrow settlement 6 arias were deducted from this beriz, leaving the Tarrow beriz 4-6-6.

In 1814 the wurgdar Shaw Beeree had mortgaged a portion of this estate to one Luka Naik, yielding a net annual rent produce of 212 Rs. for 680 Rs., and a suit arose out of this transaction which came before the zillah court in 1819, and subsequently by appeal before the provincial court, during the course of which two old documents were produced—

1. Purporting to be an ancient grant by the Binger, or petty chieftain, about 90 years ago.

2. A sale deed by one Mathes Naik to Shaw Beeree in which the purchase money is stated at 35 Hoons, or Rupees 140.

In these two documents certain boundaries were stated, and a Razeenamah having been tendered the provincial court accepted it, and directed the terms of it to be enforced, which was accordingly done by the judicial officers in A. D. 1835.

In 1837 a complaint came before the magistrate with regard to the right to certain grass land, and after various inquiries and reports by the tasildar the Sub-Collector, Mr. Maltby, went personally to inspect the land, and then wrote an order stating that the

land in dispute, as well as some other which had been cultivated appeared to be Sirkar. land, and directed it to be measured. The result was reported as follows :—

Land within an old embankment.

	Beej. Moodahs.	Acres. g.
Old cultivation	11½	8 9
Cultivated within 6 years	6¾	5 12
Prepared for rice cultivation	2	1 16
Grass land under dispute fit for rice cultivation	5	4 6
Back yard to house, &c	1	0 32
	26½	19 35

Besides 367 cocoanut and other trees.

Outside the old embankment.

Cultivated between 3 and 10 years ..	3½	2 27
Waste land fit for rice cultivation	1½	1 1
Grass land fit for cultivation	31½	27 24
	36½	31 12

Total in and outside the old embankment, and claimed on the strength of the documents which had been filed before the court

62¾ 51 7

Thus an estate originally comprising 6½ moodahs had grown into one..

62¾

Mr. Maltby's decision upon this was, that the land in dispute, i.e. the land beyond the old embankment, was Government waste land, and the tasildar was ordered to take offers for it as Hosagami. No mention was made of the excess of land within the old embankment, which was all allowed to the wurgdar. An offer was made by one Shaker Ali to take the waste land on an assessment of H. 25-2-8 and reported by the tasildar. The order was that it would be settled at the Jummabundy, but in the meantime the grass on the disputed lands should be sold on public account. The wurgdar continued to press his claim to the whole of the land before

various officers who had charge of the division, and a variety of orders were from time to time issued which prevented the offer of Shaker Ali being accepted. This lasted for 7 years, during which time the grass was sold on Government account, and realized considerably more than the entire assessment of the estate; but in September 1846, Mr. Reade, the acting Sub-Collector, again personally inspected the spot, and, apparently with reference only to the old documents above mentioned, pronounced the whole of the land to belong to the wurgdar, and wrote to the Collector reporting this, and requesting that all the money which has been realized on the grass might be refunded. This was objected to on the ground that he ought not to have upset the decision of a former Sub-Collector, and upon the suspicious appearance of the old documents on which the whole claim rested. A particular report of his reasons was, therefore, called for, which was never furnished owing to his transfer to another division.

In the meantime, notwithstanding the decision of Mr. Maltby, that the largest portion of the land was Government land, the estate was sold to a wealthy Christian merchant in Mangalore, Juan Salvador Coelho, for Rupees 2,300, and the sale deed registered in the court. In this deed "the whole of the land with the Bagayet, Guzin, waste land, house, &c.," according to the provincial court's decree, is named, with the exception of 2 moodahs left for the support of a female relation of the former wurgdar.

Upon the purchaser applying to the tasildar to have the wurg transferred to his name the tasildar referred him to Mr. Maltby's order, declaring a large portion of the land claimed not to belong to it. The wurgdar rejoined by referring to the decree of the court, and reiterated his demand. The case is still under dispute, and in the meantime the purchaser enjoys the whole of the land, with the exception of the grass land.

The rent produce of the land already under cultivation is estimated at 48 Pagodas by the shanbogue, which is clearly false, as it was mortgaged in 1814 for 58 Hoonas yearly; and the shanbogue,

notwithstanding that the estate has been the subject of inquiry for the last 12 years, has recently, on being called on for a statement, omitted 10 per cent. of the land, the capabilities of which he estimates at 95 Hoonas. They are probably, therefore, much greater.

And now, with reference to the documents upon which the acceptance of the Razeenamah by the provincial court was founded and by which land more than *eight times* the original extent of the holding was made over to the claimant, it appears on examination that the first is only a pretended copy of a Mookuttah granting land to a certain pagoda in the village of Poracoodi, whereas the land in question is in the village of Bunger Kolor, and was produced by a Moplah, Shaw Beeree, who purchased the land from a native Christian, Mathes Naik, who produced it as a grant to himself. No one appears to have inquired whether the Bunger had any authority to make such a grant, or how, if he had land granted to a pagoda, it could have come into the possession of a Native Christian, or how a document referring to land in one village could prove any right to land in another village. The provincial court appears to have newly looked to the Razeenamah tendered by the parties, and confirmed it. The revenue authorities were not consulted, nor, if they had been, is it probable that there would have been any different result under the lax system which has always prevailed in Canara, where there are no rates of assessment, nor any public record of the extent of each man's holding.

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