SELECTIONS FROM THE RECORDS

OF THE

COLLECTOR OF SOUTH CANARA.

Published by Authority.

REPORTS

OF

MR. H. VIVEASH, PRINCIPAL COLLECTOR,

ON

THE JAMABUNDI OF CANARA

For the Fasli Years

1242 & 1243.

(These papers are printed for convenience of reference and do not acquire any authority from their being printed in this form.)

MANGALORE.
AT THE COLLECTORATE PRESS, SOUTH CANARA.
1888.

To

THE PRESIDENT AND MEMBERS
OF THE BOARD OF REVENUE,
Fort St. George.

Gentlemen,

1. I have the honor to submit the annual Jamabandi report of Canara for Fasli 1242.

2. Mr. Cameron formed the settlement of the Northern Taluks of Ankola, Supah Sunda and Bilghi.

3. Mr. Lavie settled the Jamabandi of the Taluks of Honavar, Bantval, Barkur and Coondapoor, and the Additional Sub-Collector Mr. Anderson, those of Bekal and Mangalore.

		Inches.
Fall of rain in Fasli	1241.	148
"	1242.	112
	Decrease.	36

4. The season was not on the whole unfavorable; the monsoon rains set in on the 10th of June and continued abundantly until the end of August, but they failed in September, whereby the late crops and garden produce suffered. The Bail or low lands yielded one good early crop, while those lands, which were planted late to be reaped in December failed in produce. The low land crops were sufficiently good to compensate nearly for loss in the rest. The rice produce generally is considered equal to that of Fasli 1241, which suffered as much by the destruction of insects as the produce of Fasli 1242 suffered from the failure of the late rains.

5. Diseases of an epidemic nature were not prevalent. The deaths which occurred throughout the whole district from cholera amounted to 567.

Return of Fasli 1239.	5,78,671.
Do. of do. 1242.	5,34,170.

6. The cattle were destroyed abundantly by the incessant rains of June and July, being unable to withstand the effects of the severe damp and cold, after having been half starved from want of fodder during the preceding dry months of April and May.

Exports of Fasli	1241.	25,143
"	1242.	27,025
	Increase.	1,882
Average of 5 years.		21,558
"	1242.	27,025
	Increase.	5,467

7. The exports of rice during the year were comparatively favorable from the increasing demand of the Arabs, viz., 1882 Corges in excess of Fasli 1241 and 5467 Corges in excess of the average of the exports for 5 years.

Jira or fine rice per Corge,	1241.	73- 3-8
" " "	1242.	73-15-3
	Increase.	0-11-7
Rasi or coarse per Corge,	1241.	54- 6-6
" " "	1242,	55- 2-7
	Increase.	0-12-1

8. The price of rice was also favorable to the ryots, being Rs. 0 – 15—4 per cent. higher for the Jíra, and Rs. 1 – 6—0 per cent. higher for the Rási rice; hence the Sircar Revenues have been easily realized.

9. The exports and price of the produce of the Taluks above the Ghauts are as follows:—

		Rs. A. P.
Supari, average price per Candy,	Fasli 1241.	21- 3- 1
" "	" 1242.	21-10-10
	* Increase.	0- 7- 9
Pepper do.,	Fasli 1241.	33- 8- 1
	1242.	38- 2- 8
	Increase.	4-10 -7
Cardamoms do.,	Fasli 1241.	574- 0- 1
" "	" 1242.	600- 2- 7
	Increase.	26- 2- 6

EXPORTS.

	Fasli 1241.	Fasli 1242.	Increase.	Decrease.
	Candies.	Candies.	Candies.	Candies.
Supari. ...	15,999	10,651	...	5,348
Pepper. ...	2,042	*2,254	212	...
Cardamoms.	146	*172	26	...

10. Your Board will remark an increase of price on the preceding year, but a decrease on the exports of the upper Ghaut products which arises chiefly from diminished produce occasioned by the want of the usual rains of September and October before the ripening of the crops.

11. On reference to Statement A, your Board will observe that the Jamabandi Beriz of Fasli 1241 from Districts in which the Tarrow or Kadim Beriz has or has not been introduced, amount to Rs.... ... 16,18,817— 3— 6. (Col. 27.)

To which add in framing the settlement of 1242 items of remission allowed in 1241 but now re-assessed and additions on account of concealed and newly cultivated lands ... ... 20,712— 8— 1. (Cols. 28 to 38.)

Demand for Fasli 1242... 16,39,529—11— 7.

Cols. 39 to 44. Deduct necessary remissions explained hereafter ... Rs. 22,794—15— 5

Cols. 46. Devadayam ... ... " 99,417— 9— 2

1,22,212— 8— 7

Net Jamabandi for Fasli 1242... 15,17,317— 3— 0

Do. do. 1241... 15,19,399—10— 4

Net decrease on Fasli 1241... 2,082— 7— 4

12. The comparative result in the Revenue of each Taluk is shewn below:—

	Fsali 1241.			Fasli 1242.			Increase.			Decrease.		
Mangalore.	1,93,009	5	5	1,91,617	0	6	...	...	..	1,392	4	11
Bekal....	1,89,124	10	2	1,90,167	9	7	742	15	5	...	..	..
Bantval.	1,72,302	5	2	1,72,246	11	7	..	...	...	55	9	7
Barkur	2,96,319	0	7	2,95,423	12	2	...	...	...	895	4	5
Coondapoor....	1,94,307	8	2	1,96,539	7	0	2,231	14	10	...	.	...
Honaver	1,55,845	6	0	1,57,219	9	9	1,374	3	9	...	...	...
Ankola....	1,04,490	15	1	1,05,613	0	7	1,122	1	6	...	...	..
Supah	66,995	0	10	64,321	14	10	...	...	...	2,673	2	0
Sunda.	1,09,206	3	7	1,07,535	4	5	...	...	...	1,670	15	2
Bilghi.	49,245	10	4	48,379	3	7	...	...	...	866	6	9
	15,31,146	1	4	15,29,063	10	0	5,471	3	6	7 553	10	10
DEDUCT							Net decrease.			2,082	7	4
Salt remission..	11,746	7	0	11,750	5	9						
	15,19,399	10	4	15,17,313	4	3						

13. The decrease in the Mangalore, Bantval, and Barkur Taluks arose from the destruction of the 2nd crop from draught, and in the three Taluks above the Ghauts from the injury sustained by the garden produce from the failure of rain in September.

14. On reference to instructions to the Tahsildars, it appears that the Jamabandi remissions are usually made with reference to the condition of the ryots, the "power of the estates to pay", with the view to ascertain which the Tahsildars have been directed to ascertain the produce of each estate by reference to the Gueni or rent puttahs or by inquiry from the Shanbogues and Potails, the rates at which estates are rented out; by comparison with villages previously examined, or surveyed, by ascertaining the result or amount of sales, mortgages and the registered produce of estates when subdivided; by examination of the cultivation, state of the crops, and the agricultural wealth of the ryots and by investigation of the examination returns of Monegars, Shanbogues, Potails, or other public Officers. (Remission.)

15. After a registry of the produce on the above examination by the Tahsildar which produce is termed Gueni Hutvalli, or produce available for rent after payment of expenses of cultivation in contradistinction to Kham Hutvalli which is the total produce of the estate, the European gentlemen make their settlement.

16. It is not at present my intention to dwell on the system of Revenue administration prevailing in Canara with a view to improvement; I shall be better enabled to do this after the expiration of two or three months, which interval will enable me to visit every part of the district and obtain accurate information on the tenures of land, the interests of the

landed proprietors, and the most expedient modes of assisting the revenues. Experience of Revenue settlements in other districts has however suggested to me the propriety of checking the prevailing system of remissions in Canara, as it is founded on principles which appear objectionable.

17. Your Board are aware that the greater part of the landed property in Canara is assessed at the amount of the average collections, whereby the average of the collections for 17 years has become the maximum of the Sircar demand, the original assessment on the estates generally is supposed not to have exceeded one-third of the gross produce or one-half of the rent remaining after deducting the expenses of cultivation; under these circumstances therefore the Proprietors of estates ought invariably to make good the Sircar demand in the first instance, and take the remainder as a share, which appears sufficiently ample to afford them a rent more or less in all seasons.

18. In Canara it has been the practice in framing the Jamabandi to be careful in the first instance that the proprietors obtain their usual profits and the remainder is left as Government Revenue, which is incompatible with a system which limits the Sircar Revenue to the amount of the average collections, because these Revenues would thereby be reduced in unfavorable seasons and would not reap the advantage of good years.

19. The following specimens of settlement will evince to your Board that too much indulgence has been yielded to the complaints of proprietors.—

Estate.		Vasudeva Hollah.	Shankaral Kawah.		Shankaya Bhundary.	
		B.P. F. AS.				
Kadim Beriz of the former Government.		29 2 13		74 5 14		89 1 13
Tarow Present Demand settled on the average collection of 17 years in Fasli 1229.		27 2 4		72 2 10		86 4 6
Rivaz Huttuvalli or value of rent after payment of expenses of cultivation calculated in Fasli 1211 generally 20 per cent. below the actual.		80 9 4		146 9 0		118 1 2
Deduct on account of lands left waste.	4- 5- 0		Deduct.		Deduct.	
Loss in the 1st crop from insects, drought, etc.	8- 0-10		waste 1st crop. 2-0- 0		waste, 1st crop. 8-2-3	
Do. 2nd crop.	13- 4- 8		loss, do. 14-2- 1		loss from drought, 2nd crop 2-2-4	
			waste, 2nd do. 8-5-13¼			
Loss to the proprietor by giving lands on reduced rent.	9- 4- 9		loss, do. 14-8- 2½	39 6 1		10 4 7
Total loss. ...		35 4 11				
Balance of rent.		45 4 9	Balance of rent.	107 2 15	Balance of rent.	107 6 11

			Rs. A. P.	Rs. A. P.
Sircar Demand or Tarrow ...	Rs. 27- 2- 4		72 2 10	86 4 6
Remitted at the Jamabandi ...	.. 1- 0- 0		3 4 0	5 3 0
Jamabandi settlement. ...		26 2 4	68 8 10	81 1 6
Amount of clear rent remaining to the Proprietor. ...		19 2 5	38 4 5	26 5 5

In this case the clear rent remaining to the Proprietor in a medium season is equal to ⅔ of the Sircar Demand; therefore it appears to me that remission was unnecessary.

In this case the clear rent exceeds ½ the Sircar revenue in a medium year; remission therefore is unnecessary.

Remaining rent appears sufficient to render remission unnecessary.

20. I do not advocate a severe system in the administration of the revenues; on the contrary, proprietors and all engaged in agriculture should have the means of obtaining fair remuneration for their labor and just returns for their capital: but I am of opinion that a settlement originally formed on the principle of taking one-third of the gross produce and subsequently fixed at the average of 17 years' collection, is ample to secure both remuneration for labor and profits for capital employed and that therefore remissions are unnecessary on occasions of loss. The proprietors of all estates in which the average of the Sircar collections has been made the maximum of the Sircar Demand in Canara should be kept to the full payment in favorable and unfavorable seasons, this would not only prevent the revenues from unnecessary deterioration but the certainty of the rent would prevent the ryots from making complaints on every slight occasion of crops failing, and it would bring them to the habit of regulating their own expenditure, so as to render the payment of Sircar dues easy.

21. I think the system of permanent settlement in Canara much better adopted to the estates than any principle of individual settlement liable to regulation or alteration by change of season. We possess no means of ascertaining the actual value of the produce of the estates and therefore we cannot judge of the necessity of abatements of revenue; we can with some certainty judge of the extent of immediate loss from partial failure of crops, but we know not the extent of profits which remain to the Proprietors; it appears to me therefore that the sooner the system of permanency is introduced the better; it should be so managed, however, as to leave untouched the vested rights of Proprietors, to preserve the present Sircar revenues undiminished and to give prospects of increased revenues to the Government with extended cultivation; this would most probably be obtained by making the Government demands now fixed on the estates which ordinarily pay the Tarrow permanent, and by making a permanent settlement on the remaining estates on the average of past years' collection reserving the waste to the Government.

22. Some change in the present system or some fixed principle of revenue management certainly appears necessary because the Government gain no accession of revenue in Canara with the extended resources of the proprietors and extended cultivation. The average of the first five years settlement of Canara succeeding the oppressive Government of Tippoo amounted to Rupees... ... ...16,90,704—11—11

Average of the last five years excluding Fasli 1240 in which the revenues were reduced by the Koots or confederacies of the ryots. ... } 16.61,975—13— 3

Decrease .. ... 28,728—14— 8

and during this interval the population has increased from 5,92,635 to 7,18,333 and the cattle from 4,12,414 to 5,34,170. This great accession of population and cattle, with a stationary or rather declining land revenue makes it clear to me that the Sircar have not secured all to which a correct system would entitle them.

23. In explanation of the Remissions allowed it may be proper to state with reference to the abatement for waste Rupees 6,537—6—9 that the extent is ascertained in the first instance by the Potail, Shanbogue and Monegar, on the representation of the proprietors; they calculate the seed extent of the land left waste, and allow for the low lands (Bail) from 2 to 4 Bhadry Pagodas per murah and for the high lands (Bet) from a quarter to 1¼ pagoda per murah according to the usual value assigned to it in the village; these estimates are entered in a book and submitted to the Tahsildar, who either in person or through the Peishkar or some confidential servant, examines the waste, and reports to the Collector.

Statement A, Col: 39.

24. Abatement on account of injured crops, Rupees 12,031—1—2. The extent of the crops injured by failure of water, insects and other causes, is examined as in the case of waste, and the abatement is calculated as for the waste.

Statement A Col: 40.

25. The abatement for fire Rupees 846—14—1, considered necessary to the poorer people in a country the houses of which are constructed of very combustible materials. The remission is generally allowed in cases of destruction of stored grain by fire.

Col 42.

26. The abatement on account of poverty and distress appear to resemble the Munasib Kammy of the Ceded Districts, by which poor ryots on commencing agriculture, or who have been injured from unforeseen circumstances of distress, obtain relief and are then enabled to continue their agricultural pursuit.

27. I submit the reports of the Sub-Collector Mr. Lavie and the Additional Sub-Collector Mr. Anderson, who evidently have both given their best attention to the preservation of the interest of the Government and the people; the latter is now at Honaver and the former has charge of the Cusbah and Southern Taluks and has given me his cordial assistance during my first operations in the district.

28. Mr. Stokes, the Head Assistant, who has rejoined this district from Mysore, has charge of the Northern Taluks, and Mr. Maltby, the 2nd Assistant, assists me very efficiently in the superintendence of the details of the Bantwal and Coondapoor Taluks and the general Police.

29. With reference to the 3rd Para of the letter to the Board from Government, dated 11th June 1833, on the remark of Mr. Cameron that there is no immediate prospect of improvement in the prices of garden produce and the necessity of correcting the Tariff urged in Mr. Lavie's report, I beg to state that a separate letter will be submitted. In regard to Mr. Stokes' observation that there is a general determination of property from the agricultural to the commercial classes, I presume that this arises from the great value of landed property in Canara and its superiority from the security it affords as a mode of vesting surplus or accumulated capital. In Canara generally the lands do not pass from the actual cultivators or tenants. The proprietors of estates or landlords change with their circumstances, they are of all classes and castes, and it signifies not who receives the rent Saucars, Christians, Brahmins, or others. Mr. Stokes' remark proves that land is worthy of purchase and that the Saucars possess surplus capital both of which conditions are desirable.

30. In reply to the 12th Para of the Board's Proceedings, I beg to explain that the limits fixed by Mr. Harris's original Tarrow settlement to the period of remission on kambharty estates have never been observed, because in forming the standard the intrinsic value of the estates does not appear to have been attended to; the standard on the kambharty estates was made on prospective estimates with reference to the demands of the former Government rather than on actual produce and this will generally prove fallacious and cannot be depended on as a sure increase of revenue: it has been the custom, therefore, to reduce the remissions as improvement has taken place and afterwards again to increase the remission as improvement has been checked or reduced, we have no statement shewing the number of years of progressive rent of the Tarrow Bharty lands.

31. The statement of the duration of Cowles required in the Board's Proceedings under date 17th December, 1832, Para 13, is furnished as far as Nanjah Cowles, those given for Bagayat are not given for specific terms, they are granted to take effect "as soon as the trees produce" or "as soon as the estate improves in value." This latter mode of Cowle grant is highly objectionable as the ryots are not bound in any way; one man has appeared before me with a Cowle which was granted him six years back, and he does not consider himself bound to proceed further than the building of his house, he has not planted a single tree, I will submit some improvement in the Cowle-namah as soon as I have ascertained from the people and the custom of the district, what mode will best meet every interest concerned.

32. The Statement required by the Board, 15th Para of Proceeding above referred to, is herewith furnished as far as information is forthcoming from the records of the office.

*E.

33. The annexed Statement shows the outstanding balances at the end of the Fasli, the sum since collected, and the amount now actually outstanding.

Taluks.	Balance on the 12th July 1833.			Collections.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Mangalore.	938	14	4	444	5	11	494	8	5
Bekal.	1,294	14	3	432	3	2	862	11	1
Bantval.	367	9	3	0	0	0	367	9	3
Barkur....	2,876	5	11	1,082	6	8	1,793	15	3
Coondapoor.	1,217	3	3	388	8	10	828	10	5
Honaver.	1,727	4	7	1,678	13	1	48	7	6
Ankola.	1,428	7	11	820	13	2	607	10	9
Supah.	531	1	11	344	1	7	187	0	4
Sunda.	883	2	11	697	0	0	186	2	11
Bilghi.	277	8	0	113	5	2	164	2	10
Total. ...	11,542	8	4	6,001	9	7	5,540	14	9

34. The following is an abstract comparative of the extra sources of revenue, showing a decrease of Rupees 34,568—7—6, the cause of which will be explained when the report of the extra sources of revenue is submitted.

		Fasli 1241.			Fasli 1242.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Sayer. ...	Rented...	10,130	8	0	10,200	0	0	69	8	0	0	0	0
	Amani...	2,92,412	15	6	2,43,625	1	1	0	0	0	48,787	14	5
Abkari		39,443	0	0	40,266	0	0	823	0	0	0	0	0
Small Farms and Licenses.	Rented...	6,539	7	3	6,070	4	9	0	0	0	469	2	6
	Amani...	0	0	0	0	0	0	0	0	0	0	0	0
Salt..		2,48,838	2	3	2,56,977	4	6	8,139	2	3	0	0	0
Sea Customs...		1,51,822	2	8	1,51,349	5	9	0	0	0	472	12	11
Mothurpha.		8,989	5	9	9,162	12	7	173	6	10	0	0	0
Tobacco. ...	Rented...	75,022	11	9	72,300	0	0	0	0	0	2,722	11	9
	Amani...	1,28,226	10	7	1,35,993	13	7	7,767	3	0	0	0	0
Stamps....		29,444	0	0	30,355	14	0	911	14	0	0	0	0
	Total...	9,90,868	15	9	9,56,300	8	3	17,884	2	1	52,452	9	7
										Deduct Increase...	17,884	2	1
										Net Decrease ..	34,568	7	6

35. There is a balance of Rupees 1,896—4—2 on account of Fasli 1241, of this amount Rupees 679—9—11 will be recovered, the remainder Rupees 1,216—10—3 cannot easily be recovered as this balance arises from the poverty of the proprietors and circumstances of loss which were not known at the time of forming the Jamabandi. I recommend that this amount may be struck out of the accounts.

Mangalore,
31st August 1833.

H. VIVEASH,
Principal Collector.

To

THE PRESIDENT AND MEMBERS
OF THE BOARD OF REVENUE,
Fort St. George.

Gentlemen,

A, B, C, D, and E and a, Nos. 1, 2, 3, 5, 6, 8, 12 and 13.

I have the honor to submit the Jamabandi accounts for Fasli 1243.

2. The taluks of Coondapoor, Barkur and Bantval were settled by myself, Sunda and Bilghi by Mr. Anderson, Ancola, Honore, and Supah by Mr. Stokes, Bekal and Mangalore by Mr. Maltby.

3. The season was favorable with the exception of a succession of dry days in June, whereby the crops on the high lands (Bett) were injured, the low land rice crops were fine while the garden products were still below the average from the effects of the drought at the beginning of Fasli 1242, which injured the Supári tree, and the cardamoms suffered from the late rains of September and October in Fasli 1243.

4. The register of the rain is as follows:—

	1832.		1833.	
	Inches.	Cents.	Inches.	Cents.
May.	0	54	17	20
June.	35	64	20	67
July.	49	35	25	20
August	20	60	19	56
September. ...	2	74	26	57
October. ...	3	72	11	91
Total.	112	59	121	11

5. Injury from insects occurred in the Coondapoor Taluk only, the plants first put into the ground were in some places destroyed, those planted a second time succeeded.

6. Neither population nor cattle suffered from diseases. A statement of the population and cattle is prepared every third year; the last submitted was prepared for Fasli 1242.

7. The exports of grain were not so extensive as last year, the decrease being 1,798 Corges. There is an increase, however, on the average of 5 years to the extent of Corges 2,893 Murahs 16.

	Corges.	Murahs.
1242.	27,025	25¼.
1243.	25,227	20.
Decrease...	1,798	5¼.
Average from 1238 to 1242.	22,334	4.
1243.	25,227	20.
Increase...	2,893	16.

8. The decrease of exports in Fasli 1243 is attributed to the partial failure of the highland crops (Bett).

9. The prices of produce with the exception of Supári and Cardamoms were favorable to the Ryots.

Lower Canara.
Jíra rice per Corge.

	Rs	A.	P.	
Fasli 1242.	73.	15.	3.	
1243.	78.	6.	0.	
Increase ..	4.	6.	9.	or 5—15—9 per cent.

Rási rice.

Fasli 1242.	55.	2.	7.	
1243.	57.	14.	2.	
Increase...	2.	11.	7.	or 4—15—0 per cent.

Upper Canara.
Paddy per Corge.

	Rs.	A.	P.	
Fasli 1242.	22.	6.	10.	
1243.	31.	1.	4.	
Increase ...	8.	10.	6.	or 38—9—6 per cent.

Supári per Candy.

Fasli 1242.	21.	10.	10.	
1243.	18.	13.	0.	
Decrease...	2.	13.	10.	or 13—3—5 per cent.

5 years' average from 1238 to

1242.	26.	6	10.	
1243.	18.	13.	0.	
Decrease...	7.	9.	10.	or 28—3—10 per cent.

Pepper per Candy.

Fasli 1242.	38.	2.	8.	
1243.	45.	15.	7.	
Increase...	7.	12.	11.	or 20—7—3 per cent.

5 years' average from 1238 to

1242.	41.	6.	1.	
1243.	45.	15.	7.	
Increase...	4.	9.	6.	or 11—1—6 per cent.

Cardamoms per Candy.

	Rs.	A.	P.	
Fasli 1242.	600.	2.	7.	
1243.	540.	0.	3	
Decrease...	60.	2.	4.	or 10—0—4 per cent.
Average of 5 years from 1238 to 1242.	605.	8.	1.	
1243.	540.	0.	3.	
Decrease...	65.	7.	10.	or 10—13—1 per cent.

10. Exports of the Upper Canara products have increased in the articles of Supár and Pepper and have fallen off in the Cardamoms.

Exports of Supári.

	Cs.	Mds.	lbs.
1242.	10,651.	2.	5.
1243.	12,146.	19.	25.
Increase...	1,495.	17.	20.

Exports of Pepper.

1242.	2,254.	5.	9.
1243.	2,820.	19.	2.
Increase...	566.	13.	21.

Exports of Cardamoms.

1242.	172.	5.	11.
1243.	153.	12.	22.
Decrease...	18.	12.	17

arising from decrease in the produce.

11. In the Jamabandi report for the last year I expressed to your Board the propriety of putting an end to the system of remissions to as great an extent as practicable, it also became necessary to check the prevailing practice of leaving the Jamabandi settlements and the preliminary arrangement of remission to the Tahsildars. I, therefore, issued instructions of which a copy accompanies to the Tahsildars previously to the commencement of the Huzur settlement of the Revenue.

See enclosure marked F.

12. The object of these instructions is primarily to introduce an uniform and permanent levy of the fixed beriz of Government on estates which have usually paid it, to raise those estates which have the means but want the present ability to yield the fixed beriz to the full beriz by suitable instalments, and to ascertain the extent of remission permanently necessary on estates which from injury or other causes never can yield the full demand of

Government. The second object of the instructions is to relieve the Tahsildars from all interference with estates unless at the desire of the proprietors and to put a limit to the usual system of Tahsildary remissions prior to the Jamabandi settlements which were objectionable as they often led to unnecessary remissions on the revenue and deprived the Canara system of revenue of that permanency, which by its nature it ought to possess.

13. The result of the Jamabandi of 1243 framed under the plan contemplated in the instructions to the Tahsildar is shewn in statement marked G. From this your Board will perceive that the estates which now yield the full Government tax amount in number to 31,285 in Revenue to Rupees 10,35,339 – 2 – 6.

In enclosure marked G.

14. Estates to be raised to the full tax by stipulated instalments amount in number to 6,636 in Revenue to Rs. 3,46,583, of which the amount now realized is Rs. 2,93,485. 11. 9.

15. Estates not now capable of yielding the full tax, the causes under investigation amount in number to 10,269 in Revenue to Rs. 4,30,683. 2. 3, of which the present settlement amounts to Rs. 2,37,653. 15. 10. Estates which never can yield the full tax from a variety of causes amount in number to 3,259 in Revenue to Rs. 1,49,557. 9. 4, of which the present settlement amounts to Rupees 1,14,829. 7. 5.

16 The estates now paying the full tax will, I think, uniformly bear it, they are the richest estates in the district, the seasons in Canara never fail, the tax is for the most part the average of several years' collections made the maximum of the Government demand which collections were originally regulated at one-half the available rent in the coast maganies and one-third in the ghaut maganies, the prices are generally steady and there is a certain export independent of price of about $\frac{1}{4}$ the produce as the following statement will show:—

			Price Jira.			Price Rásí.			Export.
			Rs.	As.	P.	Rs.	As.	P.	Corges.
Years of highest price.	Fasli	1235. ...	105.	14.	2.	77.	15.	5.	23,024.
Ditto	ditto.	1236. ...	90.	3.	4.	65.	14.	3.	21,777.
Ditto of lowest price of	Fasli	1232. ...	66.	15.	7.	45.	4.	0.	23,234.
Ditto	ditto.	1240. ...	64.	1.	6.	43.	8.	1.	20,260.

17. The estates to be brought up to the standard Tarav or Kadim by stipulated instalments are generally out of order, and although the productive powers of many of them, if developed, may yield the maximum demand of Government, in their present condition they require the application of labor and capital to bring them to their necessary productive condition; the stipulated instalments partake of the nature of Cowls, the terms varying with the condition of the estates and the nature of the produce, Nánja estates from their nature requiring terms of less duration than plantations of cocoanuts and supári. The arrangement which I had introduced has been productive of an increase this year to the extent of Rupees 56,918. 13. 10 and at the expiration of 12 years the annual rent of Government will amount to Rupees 17,34,405. 11. 0 which is above the average of 34 years from Fasli 1209 to the extent of Rupees 52,880 and Rupees 6,013 above the amount ever realized in any one year.

Average of 34 years—16,81,525. 7. 7.
Highest collection in Fasli 1215—17,28,392.

18. If your Board refer to the 14th and 15th paras. of your Board's Proceedings, dated 28th December 1820, you will observe **that Mr. Harris formerly** made a scale of increase so as to raise the Taráv estates from **Rupees 13,88,254. 9. 3** to Rupees 15,24,883. 10. 11. This scale, however, was not framed on the examination of estates, it was defective as has been amply explained in the paper of the Sheristadar Krishna Rao submitted by Mr. Dickinson with his letter under date 18th June 1830, the arrangement has, therefore, been lost sight of and the estates which have been found unable to yield the maximum formed by Mr. Harris have generally ceased to be private property and consequently have become Sirkar estates, otherwise they have remained with the original proprietors on annually varying rents. It is my wish that all such estates should be examined and a fair maximum imposed with reference to the productive value of each. Until this is done, the ryots cannot be expected to apply any additional labor or capital for the improvement of them.

19. The estates which require examination already adverted to, may generally be examined by the taluk servants already employed, because the settlement which has been effected has removed all necessity of periodical examination from Jamabandi settlements, the Monegars, therefore, under the superintendence of the Tahsildars will themselves generally have time to investigate and report on the condition of these estates. Should your Board approve the examination which I have proposed, and should any extra establishment be found necessary for the purpose, sanction may hereafter be obtained; in the meantime, as I see no reason for allowing any remissions on the amount now realised from these estates, viz., Rs. 2,37,653. 15. 10, any change proceeding from the examination must produce addition to the revenues of Government. I have prepared rules for the guidance of the examination, which will, I think, lead to full information as to the productive value of the estates requiring examination. These rules I submit for the consideration of your Board.

See enclosure marked H.

20. Many remarks have been made on the declining value of garden estates and Mr. Stokes in the report accompanying has adverted to the general poverty of the Haiga Brahmins who usually cultivate them, I do not concur, however, that there are any grounds to suppose that there is not an efficient demand for garden products, the increasing [s] exports and of course increasing produce of the Supári leads me to believe that the general demand is sufficient to secure remunerating returns to the producers.

Para. 31.

[s] Average annual exports of Balughaut Supári from Fasli 1211 to 1213—Candies 9,753.
Do. from Fasli 1241 to 1243 .... 12,028.

21. The Haiga Brahmins are no doubt poor, perhaps 20 per cent of them only are in affluent circumstances, their general poverty, however, arises from extravagant expenditure in their marriages, from raising money during their necessities on their estates and [o] crops at ruinous rates, from the expense and outlay attending garden cultivation and from the deterioration

[o] A Haiga Brahmin receiving loans from Savakárs contracts to deliver (pay) 50 Candies of Supári at (a fixed price) Rs. 20. The Candy in payment of his debt, at the time of delivery if instead of paying the Savakár 50 Candies he pays him 40 only, the balance of 10 is carried to the debit of the Brahmin at Rs. 30 the market price.

in the selling price of *Supári; still, garden products and garden culture are more valuable than the cultivation of †rice, and although the Haiga Brahmins from their debts, extravagance and reduced returns do not get rich, yet it is certain that the Savakárs who advance them money on the gardens and garden products succeed as they wish in obtaining the chief share of garden profits, many gardens periodically fall to decay either from age or neglect, but at the same time others are improved or new ones are formed and the balance of improvement appears on comparison in favor of the present time if increased exports be referred to. I do not think, therefore, that it lies within the power or interest of Government to interfere with the improving condition of the Savakárs on the one hand or the dependent state of the Haiga Brahmins on the other. If the Haiga Brahmins are extravagant, they expose themselves to the penalty of becoming dependent tenants of the Savakárs, who again are compelled for their own security to advance the requisite funds to keep the gardens in repair, the same result of debit and credit operations is common all over the world. The only recommendation which I shall make in favor of the gardens is the reduction of the tarriff valuation to the selling price.

		Rs.	As.	P.
*Price of Supári per Candy in Fasli 1211	... ...	40	5	0.
1212	.. ...	38	7	0.
1213	.. ...	31	10	7.
1214	... ...	27	6	2.
1215	... ...	29	4	10.
1216	... ...	38	4	0.
	Average.	34	3	7.
Price of Supári per Candy in Fasli 1238	... ...	31	13	1.
1239	.. ..	33	4	5.
1240	.. ...	24	2	8.
1241	... ...	21	3	1.
1242	... ...	21	10	10.
1243	.. ...	18	13	0.
		25	2	5.

†Three seed candies of land bear 1000 Supári trees which yield 60 Bahdri Pagodas of which 40 B. Pags. are necessary for expenses and 15 for the Government tax, net rent or profit to the proprietor or produce B. Pags. 5. Three candies of rice land yield B. Pags. 9-0-0; deduct one-half for expenses of cultivation B. Pags. 4. 5. 0., Sircar tax 3, net rent or profit to the proprietor or produce B. Pags. 1. 5. 0.

A separate letter on this subject will be addressed to the Board.

22. Mr. Stokes has adverted to the propriety of preventing the sub-division of estates and the expediency of uniting the estates of one individual and making them one warg. If the sub-division of estates is prevented, there is no doubt that the Sirkar revenue would be more secure, because the whole estate would be answerable for the whole bériz without reference to private alienation. I do not, however, anticipate any other advantage, none in the facility of preparing the accounts and none in relieving the settlement from remissions, because it is already in the power of the Collector under the authority of your Board to impose the maximum demand and enforce the collection of the amount, besides under the Regulations at present in force and the established practice of the district, check to the sub-division and alienation of property is neither allowed or usual. There are other objections also which would be found in the preparation of the accounts under Mr. Stokes' plan of uniting the estates, viz.—

See para. 46.

The accounts have from the beginning been kept separate for mouzas, for maganies and for taluks, clubbing the estates of a proprietor holding several in different mouzas or

maganies or taluks would lead to confusion and the accounts so prepared would be worthless for comparison. Under Mr. Harris' settlement or Taráv the headings in the accounts vary as estates paying the Kadím Bériz.

Estates paying the average collection.
Ditto. Shist and ¾ Shámil.
Ditto. Shist and ½ Shámil.
Ditto. Shist and ¼ Shámil.
Ditto. Shist

Now, if the estates of one individual proprietor holding one or two of the different estates above noted were clubbed together and made one, the Bábwar accounts explaining the items of the Bériz of the different estates could not be prepared. A ryot some times holds hereditary land, purchased land, mortgaged land, pledged land for a certain term, Múlgeni or land held on perpetual unvarying rent, land held on condition of paying a quit rent to the proprietor and under various other tenures or conditions, the clubbing of such estates into one warg would be impracticable.

Again one single warg is in the occupancy of several holders under the denomination of Hisědár, Krayagár, Adavagár, Múlgénigár, &c. Also wargs in the name of a common ancestor are split by inheritance or inherited and occupied jointly, such wargs could not be registered in one holder's name without injury to the other holders.

In short, I do not perceive the practicability or use of interfering with the sub-division of estates or the propriety of compelling the union of sub-divided wargs, or wargs held by one person and registered separately.

23. With reference to Mr. Stokes' observation on the light assessment of some of the Dévasthánam estates I agree with him that all lands kept fraudulently out of the Sircar accounts should be subject to tax, but this observation will equally apply to other estates. Many estates do not yield to the Government more than 10 per cent. of the available rent, but how is it to be ascertained whether this has proceeded from im-
63 and 64. **provement or fraud, I do not think it politic or just to call upon men to prove their titles to land after they have been in undisturbed possession throughout the period of the Company's Government. The Government have fixed a maximum (the Taráv) in the Southern Taluks which appears generally to be favorable both to the interest of the Sirkar and the proprietor and in the three Northern Taluks the old standard (Kadím) remains the maximum of the Sirkar demand, neither the Taráv or Kadím ought to be disturbed on slight grounds, to the disadvantage of the ryots, raising one or the other must shake the confidence of the proprietors and check improvement.**

24. The annexed statement shews the outstanding balances at the end of the Fasli the sum since collected and the amount now actually outstanding.

Taluks.		Balance on the 12th July 1834.			Collections to 30th September 1834.			Balance.		
Mangalore.	... ...	1,073	9	2	474	14	7	598	10	7
Bekal.	.. ...	999	12	2	669	4	1	330	8	1
Bantval.	... ...	274	8	4	135	13	4	138	11	0
Barkur.	... ...	948	0	6	287	6	5	660	10	1
Coondapoor.	... ...	1,948	6	10	1,783	3	8	164	13	2
Honaver	... ...	2,065	6	7	2,065	6	7	0	0	0
Ankola.	... ...	752	12	3	658	15	9	93	12	6
Supah.	... ...	366	12	0	336	13	7	29	14	5
Sunda.	... ...	5,674	4	5	4,553	8	0	1,120	12	5
Bilghi.	... ...	425	0	10	381	0	10	44	0	0
Total.	...	14,528	3	1	11,346	6	10	3,181	12	3

25. The following is an Abstract comparative of the Extra Source of Revenue shewing an increase of Rs. 81,012. 13. 5. the cause of which will be explained when the report of the Extra Source of Revenue is submitted.

		Fasli 1242.			Fasli 1243.			Increase.			Decrease.		
Sayer.	Rented...	10,200	0	0	0	0	0	0	0	0	10,200	0	0
	Amanie ..	2,43,625	1	1	2,59,767	6	11	16,142	5	10	0	0	0
Abkari. ...	... ...	40,266	0	0	38,929	12	0	0	0	0	1,336	4	0
Sundry Farms and Licenses.	Rented. ..	6,070	4	9	6,684	8	9	614	4	0	0	0	0
	Amanie...	4,201	3	4	1,974	12	6	0	0	0	2,226	6	10
Salt. ...	... ...	2,56,977	4	6	2,92,545	0	11	35,567	12	5	0	0	0
Sea Customs.	... ...	1,51,349	5	9	1,70,249	2	4	18,899	12	7	0	0	0
Mothurpha.	... ..	9,162	12	7	9,182	0	3	19	3	8	0	0	0
Tobacco.	Rented...	72,300	0	0	0	0	0	0	0	0	72,300	0	0
	Amanie...	1,35,993	13	7	2,34,116	10	4	98,122	12	9	0	0	0
Stamps. ...	... ...	30,355	14	0	28,065	3	0	0	0	0	2,290	11	0
	Total...	9,60,501	11	7	0,41,514	9	0	1,69,366	3	3	88,353	5	10
					Deduct Decrease.... ..			88,353	5	10			
					Net Increase... ...			81,012	13	5			

26. There is a balance of Rupees 572. 9. 4 on account of Fasli 1242 to the end of September 1834, of this amount Rs. 83. 15. 5. will be recovered, the remainder Rs. 488. 9. 11 cannot easily be recovered as this balance arises from the poverty of the proprietors and circumstances of loss which were not known at the time of forming the Jamabandi. I beg to recommend that this amount may be struck out of the account.

27. In conclusion I beg to mention the great satisfaction which I have derived from the diligence, abilities and cordial assistance of the Sub-Collectors and Assistants who have co-operated with me in my public labors; Messrs. Anderson's and Stokes's report will evince to your Board the labors of those gentlemen and the success which has crowned their respective efforts.

Canara,
Principal Collector's Kacheri,
Mangalore,
30th September 1834.
despatched on the 18th October
1834.

I have the honor to be,
Gentlemen,
Your most obedient Servant,
(Signed) H. VIVEASH
Principal Collector.

Revenue Department.

No. 24.

Extract from the Proceedings of the Board of Revenue dated 11th January 1836.

From the Principal Collector 31st August 1833.
From do. 30th September 1834.

Para 1. The Board proceed to take into consideration the reports of the late Principal Collector of Canara upon the settlement of the Land Revenue of the District for Faslies 1242 and 1243 embodied in the letters entered in the margin:—

2. In their proceedings, dated the 15th September 1831, the Board gave detailed account of the state of the Assessments and Revenue in Canara from the first acquistion of the province by the British Government to the end of Fasli 1239; they observed that, during the eleven years that had elapsed since the revision of the Assessment in Lower Canara by Mr. Harris as reported in their several proceedings therein alluded to, the settlement of that part of the District had not in any year attained the *standard rental assumed by him, that the average settlement of the same part of the District for the last four of the 11 years fell considerably short of the average of the four Faslies immediately succeeding the introduction of the new system and that the average of the intermediate three years was lower than the first average but higher than the average of the last period; these fluctuations were attributed to the adverse state of the season and to variations in the prices of produce.

Para 67 *1441217.
Para 69.
Para 70.

3. The ancient Rekha or Standard Assessment upon which the Revenue was collected in the Taluks below the Ghauts from our first acquisition of the Province in Fasli 1209 up to Fasli 1229 was Rupees 15,88,946.—

4. The revised Assessment formed mainly on the average produce of the Revenue in a given number of years since the Province came into possession of the British Government was Rupees 14,41,217.

	Fasli 1229. RS.	A.	P.	Fasli. 1230. RS.	A.	P.	Fasli. 1231. RS.	A.	P.
Settlement of Lower Canara excluding Devastanum.	13,04,587	15	3	13,18,908	12	7	13,22,[illegible]86	[illegible]	11
Supah, Sunda and Ankola	2,70,346	0	4	2,76,570	15	11	2,81,300	2	9
Total.	15,74,933	15	7	15,95,479	12	6	16,03,5[illegible]7	2	[illegible]
Village taxes.	18,938	4	[illegible]	12,128	10	5	11,252	7	5
Grand Total.	15,[illegible]3,849	[illegible]	7	16,07,[illegible]	6	11	16,14,839	10	1

	Fasli. 1232. RS.	A.	P.	Fasli. 1233. RS.	A.	P.	Fasli. 1234. RS.	A.	P.
Settlement of Lower Canara excluding Devastanum.	13,33,395	14	9	13,22,263	7	6	13,25,954	3	9
Supah, Sunda and Ankola	2,90,414	14	0	2,85,578	3	2	2,87,886	14	2
Total.	16,23,810	12	9	16,07,841	10	8	16,13,841	1	11
Village taxes.	0	0	0	0	0	0	0	0	0
Grand Total.	16,23,810	12	9	16,07,841	10	8	16,13,841	1	11

	Fasli. 1235. RS.	A.	P.	Fasli. 1236. RS.	A.	P.	Fasli. 1237. RS.	A.	P.
Settlement of Lower Canara excluding Devastanum.	13,15,809	9	1	12,94,262	1	0	13,[illegible]0,867	6	6
Supah, Sunda and Ankola	2,83,928	7	7	2,82,176	15	4	2,85,5[illegible]1	7	3
Total.	15,99,738	0	8	15,76,439	0	4	15,86,401	13	9
Village taxes.	0	0	0	0	0	0	0	0	0
Grand Total.	15,99,738	0	8	15,76,439	0	4	15,86,401	13	9

5. From the statement entered in the margin it will be seen that from Fasli 1229 to Fasli 1234 the Revenues had steadily increased, the settlement of Fasli 1234 exceeding that of Fasli 1229 by Rupees 21,366. In Fasli 1235 the increase was arrested by an adverse season and altho' the seasons were better in the three following years prices were low, so that the Revenues fell below that of Fasli 1229, the first year of the introduction of the revised Standard. In Fasli 1239 the recurrence of a bad season accompanied by prices unprecedentedly low caused a further falling off in the Revenue and in 1240 a serious defalcation occurred in consequence of the tumultuous assemblages of the Ryots and their refusal to pay. The restoration of order, and favorable seasons in Faslies 1241 and 1242 enabled the Collector to bring up the Revenue in a considerable degree, and the settlement of the lower Taluks for Fasli 1243 exceeds in a trifle the settlement of 1239 and altho' it falls far short of the revised Standard of Assessment yet the reports before the Board give every reason to hope that in a few years if the seasons are not untoward the Revenue will approximate to that Standard.

Report for F. 1243 Para.

6. From the reports now under consideration it appears that in the settlement of Fasli 1242 the first under review there was a decrease in the whole District of Rupees 20,86-6-1 as compared with the settlement of the previous year, but in Fasli 1243 there was a considerable increase above that of of Fasli 1242 amounting to Rupees 56,918—13—10, of which Rupees 40,645—7—9 occurred in the settlement

Fasly 1241—15,19,339 10 4
„ 1242—15,17,313 4 3
2,0[illegible]6 6 1

of Lower Canara and Rupees 16,273—6—1 in that of the Balaghaut Taluks of Supah, Sunda and Ankola as shewn below:—

	Fasli 1242.			Fasli 1243.			Increase.		
Lower Canara.	12,40,894	13	7	12,81,540	5	4	40,645	7	9
Supah, Sunda and Ankola ...	2,76,418	6	8	2,92,691	12	9	16,273	6	1
	15,17,313	4	3	15,74,232	2	1	56,918	13	10

Fasli 1242—Season. Para. 2—3.

The settlement of Fasli 1242 was brought to a close before Mr. Viveash assumed charge of the District; the season appears to have been at its commencement favorable. The rains though rather late in setting in were abundant during the latter half of June and the months of July and August but failed in September, whereby the late crops and garden produce suffered considerably.

Para. 4.

The injury caused to the rice crops by the failure of the late rains in Fasli 1242 is stated to have been nearly equal to that which was occasioned in the preceding Fasli by insects.

Para. 5—6.

The District appears to have been tolerably healthy as regards the inhabitants but the mortality amongst the cattle was extensive.

Exports. Para. 7—9.

In the exports of rice, pepper and cardamums there was an increase, but a decrease in the export of supari or betel-nut which is attributed to a diminished produce occasioned by the want of the usual rains of September and October before the ripening of the crops.

Prices.

The prices of the above mentioned staples were more favorable than in Fasli 1241, particularly those of cardamums in which there was an advance of Rupees 26—2—6 on the average price per candy.

7. The amount of remissions granted at the settlement of Fasli 1242 was Rupees 22,794—15—5 and the amount of reassessment, on account of sums remitted in former years, Rupees 20,712—8—1, the result being, as above noticed, a net decrease

Rupees 2,082—7—4 below the settlement of Fasli 1241, the particulars of which are shewn in the following statement.

	Fasli 1241.			Fasli 1242.		
	Rupees.	A.	P.	Rupees.	A.	P.
Net settlement of foregoing year.	14,68,825	10	7	16,30,563	10	6
Deduct remissions for the current year on waste lands not cultivated.	6,388	3	8	6,537	6	9
On account of crops injured.	1,916	3	8	12,031	1	2
On account of lands required for public roads ...	22	9	1	1	0	5
On account of destruction of houses and property by fire	735	9	2	846	14	1
On account of poverty and general circumstances of distress.	3,074	6	6	3,378	9	0
Total Remission. ...	12,137	0	1	22,794	15	5
Remainder. ...	14,56,688	10	6	16,07,768	11	1
Additions.						
Abatements allowed in former years, re-assessed this year	1,71,650	6	10	19,269	15	8
Increase to make up the Taráv.	2,097	2	9	798	4	5
Increased cultivation.	127	6	5	59	3	7
Increase in offers.	0	0	0	552	12	5
Concealed cultivation.	0	0	0	32	4	5
Total additions. ...	1,73,875	0	0	20,712	8	1
Grand Total. ..	16,30,563	10	6	16,28,481	3	2
Deduct remitted on account of Salt Pans.	11,746	7	0	11,750	5	9
Settlement including Devadayam or Revenue assigned to Religious Institutions.	16,18,817	3	6	16,16,730	13	5
Deduct Devadayam.	99,417	9	2	99,417	9	2
Net settlement. ...	15,19,399	10	4	15,17,313	4	3

8. Adverting to the system under which the settlement of the Canara District had been heretofore formed, the Principal Collector in his report for Fasli 1242 observed that

Para. 16. experience of Revenue settlements in other Districts had suggested to him the propriety of checking the prevailing system of remission in Canara, as it is founded on principles which appear to be objectionable. "It has been the

Para. 18. practice" he observes "in forming the Jamabandi to be careful in the first instance that the proprietors obtain their usual profits and the remainder is left as Government Revenue, which, is incompatible with a system which limits the Sircar Revenue to the amount of average collections because these Revenues would thereby be reduced in unfavorable years and would not reap the advantage of favorable years."

9. On this subject Mr. Stokes, late Commissioner, in his report dated 12th January

Para. 73.
In cons. 11th February 1833. 1833, observed as follows. "There is reason to think that the principles for regulating remissions, distinctly laid down by the Board and repeatedly brought to the notice of the Collectors as they have been, have in Canara been too much lost sight of. A great many of the annual alterations seem to have been arbitrary or made on insufficient grounds. The remissions are frequently so small in proportion that it is clear they could not have been necessary. The moral effect of such mistaken indulgence is injurious. Too much consideration has been shewn to the personal circumstances of the Ryot and too little to the state of his land." Adverting to the alleged inequality of the Assessment in different Taluks and to the means by which relief, when required, might be afforded, he observed "the first

Para. 63. measure, I would recommend, is to extend the application of the principle of the Tarav or revised Standard Assessment of Fasli 1229; the intention of that modification, he observed, was wise and liberal. Its object was by fixing the maximum demand on each estate at an easily attainable Standard to encourage improvement and to put an end to the annual fluctuation in the settlement." The Standard being reduced to a level easily attainable under ordinary circumstances by following out the principle of the Tarav and correcting it where it is proved to be too high, the demand, he thought, should not be so generally disturbed every year as has hitherto been the practice. "The correction of the Tarav" he observed "will be a work of much more ease and safety than its introduction, since that period much more pains have been taken to discover the resources of the estates, especially, those that are highly assessed, not without considerable success, and the comparatively small number of estates to be revised will admit of the full attention of the European Officers being bestowed on each case in their respective charge." In accordance with these sentiments Mr. Viveash in Fasli 1243 issued instructions to the Tahsildars, the object of which, he explains, was "primarily to introduce an uniform and

Para. 12. permanent levy of the fixed Beriz of Government on estates which have usually paid it, to raise those estates which have the means, but want the present ability, to yield the fixed Beriz to the full Beriz by suitable instalments and to ascertain the extent of remission permanently necessary on estates which, from injury or other causes, never can yield the full demand of Government. The 2nd object of the instructions is to relieve the Tahsildars from all interference with estates, unless, at the desire of the proprietors, and to put a limit to the usual system of Tahsildary remissions, prior to the Jamabandi settlements, which were objectionable as they often led to unnecessary remissions on the Revenue and deprived the Canara system of Revenue of that permanency, which, by its nature, it ought to possess."

10. The result of the settlement for Fasli 1243 made in conformity with the instruc-

tions above noticed is shewn in the following abstract statement which includes Devadayam or Pagoda lands –

	No. of Estates.	Tarav or maximum Government demand.			Settlement of Fasli 1243.			Deficient of maximum Government demand.			Particulars of Column 4. Amount to be made good by stipulated instalments.			Under examination.			Amount which cannot be made good		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Estates paying the full tax.	31,285	10,35,339	2	6	10,35,339	2	6	0	0	0	0	0	0	0	0	0	0	0	0
Estates which are not now fully cultivated in consequence do not yet yield the full tax, the proprietors of which have engaged to raise the tax to the maximum by stipulated instalments.	6,636	3,46,583	1	3	2,93,485	11	9	53,097	5	6	53,097	5	6	0	0	0	0	0	0
Estates not now capable of yielding the full tax, the causes under investigation.	10,269	4,30,683	9	3	2,37,653	15	10	1,93,029	2	5	0	0	0	1,93,029	2	5	0	0	0
Estates which never can yield the full tax from injury by floods from appropriation of lands to the Government Salt Pans and other causes.	3,259	1,49,557	9	4	1,14,829	7	5	34,728	1	11	0	0	0	0	0	0	34,728	1	11
Total. ...	20,164	9,26,823	12	10	6,45,969	3	0	2,80,854	9	10	53,097	5	6	1,93,029	2	5	34,728	1	11
Grand Total. ...	51,449	19,62,162	15	4	16,81,308	5	6	2,80,854	9	10	53,097	5	6	1,93,029	2	5	34,728	1	11

		Annual additions with reference to stipulated instalments.			Settlement.		
	Fasli 1243.	„	„	„	16 81,308	5	6
	„ 1244.	20,558	6	2	17,01,866	11	8
	„ 1245.	10,296	10	9	17,12,163	6	5
	„ 1246.	6,433	12	9	17,18,597	3	2
	„ 1247.	4,666	11	6	17,23,263	14	8
	„ 1248.	3,076	9	2	17,26,340	7	10
Instalments referred to in column 5	„ 1249.	2,359	1	8	17,28,699	9	6
	„ 1250.	1,875	1	2	17,30,574	10	8
	„ 1251.	1,638	1	1	17,32,212	11	9
	„ 1252.	997	12	2	17,33,210	7	11
	„ 1253.	747	9	6	17,33,958	1	5
	„ 1254.	224	5	7	17,34,182	7	0
	„ 1255.	223	4	„	17,34,405	11	0

11. From this statement it appears that out of 51,449, the total number of estates in the whole district, 31,285 are assessed at the full standard rate amounting to Rupees 10,35,339—2—6 which they are described as being fully capable of bearing, being the richest estates in the district. "The tax" upon these estates, the Principal Collector observes, "is for the most part the average of several years' collections made, the maximum of the Government demand, which collections were originally regulated at one-half of the available rent in the coast maganies, and one-third in the ghaut maganies; the prices are generally steady, and there is a certain export independent of price of about ¼ of the produce." Of the above, the Board observe that 24,316 estates are in lower Canara, of which the Beriz according to the Tarow or standard settled by Mr. Harris is Rupees 9,02,445—13—4, the remaining 6,969 estates are in the Taluks of Ankola, Supah and Sunda, in which the Tarow was not introduced, the Beriz thereon according to the old or Kadim assessment being Rupees 1,32,893—5—2.

Para. 16.

Statement E.

12. The estates upon which it is proposed to bring up the assessment by gradual instalments until it reaches the full standard of the Tarow, or the Kadim assessment, according as the estates may be in lower Canara, or in Ankola, &c., are in number 6,636, the demand on which for the Fasli under review is 2,93,485—11—9, the maximum assessment according to the above standards being Rupees 3,46,583—1—3. "These estates," it is explained, "are generally out of order, and although the productive powers of many of them, if developed, may yield the maximum demand of Government in their present condition, they require the application of labor and capital to bring them to their necessary productive condition." "The stipulated instalments," Mr. Viveash observes," partake of the nature of Cowles, the terms varying with the condition of the estates and the nature of the produce, Nanja estates from their nature requiring terms of less duration than plantations of cocoanut and supari." Mr. Stokes contemplated an arrangement of this kind for estates in which the proportion of uncultivated land is large. "A portion of the full demand," he suggested, "may be suspended for a term of years according to the conditions of a Cowle. These conditions should be lenient, but they should be strictly enforced. They should be adapted to the present circumstances of the lands, being more indulgent where they have been encroached on by jungle and in unhealthy situations".

Para. 67.

13. The result of the arrangement above described, was an increase in the year under review of Rupees 56,918—13—10 and it is calculated that at the expiration of 12 years from and after Fasli 1243, should nothing occur to interrupt the progress of the arrangements, the annual revenue to Government from the whole district will amount to Rupees 17,34,405—11—0 which exceeds the average of 34 years by the sum of Rupees 52,880—and is Rupees 6,013 above the amount ever realized in any one year.

14. The arrangement under consideration seems likley to be beneficial both to the proprietors and to the Government, but before confirming it, the Board think it necessary to examine the details, and they resolve to call upon the Principal Collector to furnish statements calculated to shew the various terms allowed according to the condition and circumstances, and the nature of the produce, of the several estates, and the circumstances

of the landholders. The statements should shew separately the number of estates for which Cowles have been granted for the whole term of 13 years including 1243, and for every period of shorter duration divided under distinct heads general and particular—the general heads should shew the nature of the produce whether rice, cocoanut or betel-nut, &c., and the particular heads, the circumstances in consideration of which the Cowle was granted, viz., as comprising a large portion of waste (Banjar) or encroached upon by jungle, or in unhealthy situations, &c., or on account of the indigence (Nádári) of the owners, and when the Cowle is granted because the proportion of waste land is large, the proportions of cultivated and waste should be stated, also the Hazur Huttuvally or available rent for the cultivated land, and the Sircar demand or Tarow for the whole—where the Cowle is granted on account of the indigence (Nádári) of the landholder or wargdar, it should be noted whether he is the real owner and occupant, or whether the lands are merely registered in his name but are really occupied and cultivated by another and whether he has other profitable estates.

Vide Mr. Stokes's report, para 29.

15. It is to be remarked that the above addition to the revenue is exclusive of the anticipated increase which will result from those estates entered in the statement as not at present capable of yielding the full standard assessment, the resources of which are under investigation. The amount of the present assessment on these estates is Rupees 1,93,029-2-5 below the maximum demand. To effect the proposed examination of the estates the Principal Collector represents that the Taluk establishments already permanently employed will be sufficient. With reference to the magnitude of the amount of annual revenue which depends on the examination, the Board hope that no delay may occur in effecting it. For this purpose, should the Principal Collector find any small additional establishment requisite, the Board will be prepared on his representation to recommmend that sanction be granted for entertaining it. The results of the examination and the corrections of the assessment which the Principal Collector deems it necessary to make in consequence must be submitted in detail with an explanatory report for the consideration of the Board before they are confirmed. In the course of the enquiry the grounds of the annual remissions heretofore made should be strictly scrutinized, as recommended by Mr. Stokes, with attention to his remark that in some cases it will perhaps appear that the reduction of the settlement may have been made from indulgence to the indigence of the landholder rather than with reference to the capabilities of the land. Mr. Viveash anticipates that any change proceeding from the examination of these estates must produce additions to the revenue. In the meantime, he sees no reason for allowing any remissions from the present demand. Referring to the 10th para ofthe rules for the examination of the estates submitted by Mr. Viveash the Board observe that though the products therein mentioned may not be taxed, it appears to be proper to take an account of them to assist in forming a judgment of the pressure of the assessment upon the estate generally.

Para. 68.

Enclosure H.

Report para. 15.

16. The estates which it is supposed "never can yield the full tax from a variety of causes" amount in number to 3,259, the present settlement upon them is Rupees 1,14,829—7—5 being less than the maximum

standard by Rupees 34,728—1—11, viz., in lower Canara Rupees 15,349—15—8, in Ankola, &c., 19,378—2—3.

Para. 63.

17. Mr. Stokes in the report already quoted remarked that "although the principle of the revised assessment so far as it had been carried into operation appeared in most instances to have produced the beneficial results which had been anticipated from it, yet in others that the standard was still found to be too high to effect the object intended, and that in such cases the effect of attempting to enforce the progressive approximation to it which had been contemplated was to deteriorate the properties still more and eventually to reduce the collections farther below the standard than they were at the time it was fixed." The Principal Collector will submit a separate list of such estates and state in detail the causes which operate to prevent them from bearing the revised standard accompanying his report with statements shewing distinctly the effects of those causes or the actual condition of the estates and the reductions of assessment which are deemed necessary in consequence, in order that the Board may judge of the propriety of a permanent remission on them to the extent proposed.

18. The Board remark that of Rupees 34,728—1—11, being the amount of reduction on the estates in question below the standard assessment, Rupees 23,151—8—8 is the amount of reduction in the Taluks of Ankola, Supah and Honore which in Fasli 1243 were under the charge of the additional Sub Collector Mr. H. Stokes. In his report Mr. Stokes explains the method by which he made these reductions which differs materially from that prescribed in the instructions of the Principal Collector. For details Mr. Stokes refers to statements which accompanied his report when it was sent to the Principal Collector, but which have not been forwarded. The Board desire that these and all the other statements referred to by Mr. Stokes may be submitted for their information.

Paras. 39 and 42.

Enclosure E.

Paras. 41 and 51.

19. The remarks of Mr. H. Stokes regarding Kula Nasta concurring as they do with those of the Commissioner in the 59th para. of his report are deserving of particular attention and shew the necessity of caution in confirming absolutely the assessment upon those estates even which are classed as paying the full standard rates. The Board think it advisable to defer the final determination regarding them until the enquiry into the state and circumstances of the other estates has been concluded as it seems very probable that part of the land for which remission is claimed by the owners of the latter as being Kula Nasta has been clandestinely added to some of the former.

Para. 67.

20. The remissions claimed for Kula Nasta should be every where rigidly scrutinized, and whenever the assessment of estates is reduced, the boundaries should, as recommended by the Commissioner, be correctly ascertained and recorded.

21. When the assessment on each estate has been fixed at a fair and moderate standard, there can be little necessity for those remissions which have been habitually made in Canara upon the plea of overassessment or the failure of crops. The Principal Collector observes that we possess no means of ascertaining the actual value of the produce of the estates and therefore that we cannot judge of the propriety of admitting claims for abatement of revenue; that

Report for Fasli 1242, para. 21.

though we can with some certainty judge of the extent of immediate loss from partial failure of crops, we cannot ascertain the extent of produce which remains to the proprietor. The Board consider that great caution should at all times be used in granting remissions, and they think moreover that in no case should remissions be granted unless the proprietor agreed as a preliminary measure to a full examination of the resources of his estate. The Board entirely concur in the inference drawn by the late Commissioner from the unwillingness exhibited by the landed proprietors to expose the real condition of their estates by producing their accounts. "The very circumstance," he observes, "which has been so strongly dwelt on by most who have deplored the state of revenue affairs of the district, viz., the want of detailed accounts or accurate knowledge of the resources of the wargs is, perhaps, the strongest presumptive proof of the lightness of the assessment. Had the Ryots found it difficult to satisfy the public demands and believed that their landed incomes were overestimated by the revenue officers, they would rather have demanded than resist, as many of them contrive to do in the worst seasons, close scrutiny into the circumstances of their wargs, and there is reason to think that the wargs of which some knowledge has been obtained comprise nearly all that can be termed highly assessed."

Para. 50.

22. There appears to be little doubt that the income of the proprietors in Canara has largely increased since the district came under the British Government, whilst the Sircar revenue has been stationary. The average of the first five years' settlement of Canara amounted to Rupees ... ... 16,90,704—11—11

Report for Fasli 1242, para. 22.

Including Devadayam.

Average of the last five years exclusive of 1240 in which the revenue was reduced in consequence of the tumultous assemblages of Ryots.	16,61,975—13—3
Decrease ...	28,728—14—8

During this interval the population has increased from 5,92,635 to 7,18,333, and the cattle from 4,12,414 to 5,34,170. The Principal Collector justly observes that this great accession of population and cattle with a stationary or rather declining land revenue warrants the conclusion that the Sircar have not secured all which a correct system would have entitled them to.

Report for Fasli 1242, para 22.

23. In granting remission to the Canara landlord it should be particularly borne in mind that corresponding remissions are not generally allowed to the tenants, and it should be considered that a remission in Canara is in most cases a bonâ fide addition to the landlord's rent and is of no benefit to the actual farming cultivator (unless he happens to unite in his own person the character of landlord also) and therefore is of no immediate advantage to the interests of agriculture.

24. The Board will take another opportunity of discussing the other measures suggested by Mr. Stokes with a view to the improvement of the land revenue administration in Canara. In the meantime they consider the settlement introduced by Mr. Viveash for gradually advancing the demand on those estates which from temporary causes is below the standard assessment, to be highly satisfactory, as under this arrangement the revenue of the Government may be expected to increase without trenching on the resources of the Ryots.

25. The following statement shews the revenue from the land and extra sources in Faslis 1241, 1242 and 1243.

Items.	Fasli 1241 Amount. RS.	A.	P.	Fasli 1242 Amount. RS.	A.	P.	Jummah of Fasli 1243. RS.	A.	P.	Comparison of Faslis 1241 and 1242. Increase. RS.	A.	P.	Decrease. RS.	A.	P.	Comparison of Faslis 1242 and 1243. Increase. RS.	A.	P.	Decrease. RS.	A.	P.
Land. ...	15,19,399	10	4	15,17,313	4	3	15,74,232	2	1	...	...	...	2,086	6	1	56,918	13	10	...	...	...
Moturpha. ...	8,989	5	9	9,162	12	7	9,182	0	3	173	6	10	...	...	...	19	3	8	...	...	...
Sundry small farms.	6,539	7	3	6,070	4	9	8,659	5	3	...	...	...	469	2	6	2,589	0	6	...	...	...
Tobacco. ...	2,03,249	6	4	2,08,293	13	7	2,34,116	10	4	5,044	7	3	...	...	...	25,822	12	9	...	...	...
Salt. ...	2,48,838	2	3	2,56,977	4	6	2,92,545	0	11	8,139	2	3	...	...	...	35,567	12	5	...	...	...
Land Customs. ...	3,02,543	7	6	2,53,825	1	1	2,59,767	6	11	...	...	...	48,718	6	5	5,942	5	10	...	...	...
Sea Customs. ...	1,51,822	2	8	1,51,349	5	9	1,70,249	2	4	...	...	...	472	12	11	18,899	12	7	...	...	...
Stamps. ...	29,444	0	0	30,355	14	0	28,065	3	0	911	14	0	...	...	...	...	...	...	2,290	11	0
Abkari. ...	39,443	0	0	40,266	0	0	38,929	12	0	823	0	0	...	...	...	...	...	...	1,336	4	0
Total..	9,90,868	15	9	9,56,300	8	3	10,41,514	9	0	15,091	14	4	49,660	5	10	88,840	5	9	3,626	15	0
Grand Total...	25,10,268	10	1	24,73,613	12	6	26,15,746	11	1	15,091	14	4	51,746	11	11	1,45,759	13	7	3,626	15	0

26. It appears from the statement annexed to para. 24 of the Collector's report for Fasli 1243 that the balance due at the close of the year on account of the land revenue settlement which amounted on the 12th July 1834 to Rupees 14,528—3—1 had been reduced by subsequent collections to Rupees 3,181—12—3.

27. Under the circumstances represented by the Principal Collector, the Board resolve to recommend that the following balances of land revenue due on account of Faslis 1241 and 1242 may be written off:—

Report for Fasli 1242, para. 34.	Fasli 1241	1,216—10— 3
Do. do. 1243, do. 26.	do. 1242	488— 9—11
		1,705— 4— 2

28. The total collections within Fasli 1243 from every source, ordinary, extraordinary and arrears amounted to Rupees 26,48,494 – 5 – 4. The charges for the same period exclusive of charges for religious establishments and other items not coming strictly under the head of revenue charges amounted to Rupees 4,67,278 – 11 – 2, being 17$\frac{1}{8}$ per cent. of the gross collections. In the preceding year the gross collections amounted to Rupees 25,45,631 – 4 – 6 and the charges to Rupees 3,80,380 – 15 – 9 bearing a proportion to the gross collections of Rupees 14$\frac{1}{16}$ per cent.

Mr. F. Anderson, Sub Collector.
Mr. H. Stokes, Sub Collector.
Mr. Maltby, Asst. do.
Mr. A. Hall do.

29. The Board have much pleasure in observing that the Principal Collector expresses great satisfaction derived from the diligence, attention and cordial assistance of the Sub Collectors and Assistants who have co-operated with him in his public labors.

30. The able reports of Mr. H. Stokes, late Acting Additional Sub Collector, are particularly deserving of notice and are considered by the Board to be very creditable to that gentleman. The information they contain on many points of importance is interesting and valuable, and his observations are judicious.

31. Ordered that the report from Mr. Stokes upon the land revenue of Canara referred to in these Proceedings be submitted to the Right Honorable the Governor in Council and that a copy of it be furnished to the Principal Collector of Canara.

(True Extract)

A. P. ONSLOW,
Secretary.

Revenue Department.

No. 178.

Extract from the Minutes of Consultation under date the 16th February 1836.

Read the following extract from the Proceedings of the Board of Revenue:—

On the settlement of the land revenue in Canara for Faslis 1242 and 1243.

Here enter 11th January, 1836, No. 24.

Para. 1. The Governor in Council is glad to observe that in the opinion of the Board of Revenue there is every reason to hope in a few years, if the seasons are not untoward, the revenue of Canara will approximate to the prescribed standard. He concurs with them in the view they have taken of the administration of Mr. Viveash, and will be prepared to receive the sentiments of the Board, when they shall have received the information and statements called for in the paras. noted in the margin.

Pro:— para. 5.
13: 24
Do.
14, 17, 18/19, 24.

Para 6.

Fasli 1242.—	15,17,313—	4— 3
„ 1243.—	15,74,232—	2— 1
Rupees	56,918—	13—10

2. He observes that in Fasli 1243 there was a considerable increase above the settlement of the preceding year, amounting to Rupees 56,918—13—10.

3. Under the recommendation contained in para. 27, the Governor in Council authorizes the writing off of the balances due as follows:—

Fasli 1241—Rs.	1,216—	10—	3.
„ 1242— „	488—	9—	11.
Rupees ...	1,705—	4—	2.

4. He observes that the Principal Collector promised separate reports on the subjects adverted to in paras. 29 and 34 of his letter of 31st August 1833, and 25 of that of 30th September 1834.

5. The Governor in Council is pleased to observe the favorable mention made of Messrs. H. Stokes and F. Anderson, the Subordinate Collectors, and of the Assistants Messrs. Maltby and A. Hall. The report submitted by the first of these gentlemen is considered to be very creditable to him; that of Mr. Commissioner Stokes dated 12th January 1833 appears to be now laid before Government for the first time.

[A true Extract.]

(Signed) HY. CHAMIER,
Chief Secretary.

To
The President and Members
of the Board of Revenue.

(True Copy.)

To the Principal Collector of Canara with reference to the Board's Proceedings of the 11th January 1836.

A. P. ONSLOW,
Secretary.