



29574

6.0/829

964

W50 (D) 174

SELECTION FROM THE RECORDS
OF THE
COLLECTOR OF SOUTH CANARA.

Published by Authority.

THE LETTERS OF
SIR THOMAS MUNRO

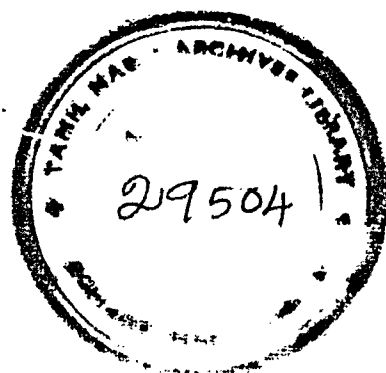
RELATING TO THE EARLY ADMINISTRATION
OF
CANARA.

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

125

MANGALORE
PRINTED AT THE COLLECTORATE PRESS, SOUTH CANARA.
1879.

V 21328, 8 Moo
M79



POLITICAL PAPERS.

Soonkery, 6th January 1800.

LIEUTENANT COLONEL CLOSE.

Resident in Mysore.

Sir,

Para 1st. On my first arrival in Canara, I found that the inhabitants of the District of Vittul are deterred from coming to any settlement about their rents, by a body of armed men headed by the nephew of the person usually called Vittul Hegada, and sometimes the Rajah Vittul, who had for many years resided at Tellicherry as a pensioner of the Company. As one of the inhabitants, though repeatedly sent for, had in the course of three weeks made their appearance, I was obliged to advise Major General Hartley of the cause of it, who in consequence wrote a letter to Vittul Hegada, a copy of which I enclose for your information. The nephew and his party, however, in defiance of the General's orders, still continued in Vittul; but as he resisted from all open acts of opposition, as the troops were at that time wanted for the reduction of Jemaulabad, and other services, as I was averse to employing a military force, while it could be avoided, and as I hoped that he would on better reflection withdraw, I took no further notice of his conduct. He continued his residence in Vittul till the 22nd of last month, when he was joined by his uncle from Tellicherry. A letter from the Commissioners of Malabar dated 3th Ultimo informed me that he had fled from Tellicherry the preceding day, in order to avoid summons to answer charges brought against him for plundering the Pagoda of Munjesar in Canara in May last, after orders had been sent to him to desist from hostilities. I received at the same time intelligence from the Amildar of Vittul, that he had entered that District mounted on an Elephant with about 150 followers armed chiefly with firelocks, and that he was strengthening his party with all the banditti he could collect. His first object is, no doubt to excite disturbances in the hope that the demand against him for the plunder of Munjesar will be given for the sake of quiet; but as his design may also extend to compelling Government to make a grant to him, from the same motive, the mangement of Vittul, as he and his followers at present insist upon the country, and the inhabitants cannot both support him and pay their rents, as there is reason to apprehend that if he is permitted to go unpunished, his example will be followed by a great number of petty chiefs who only wait for a favorable opportunity to revive their long extinguished claims to almost every District in Canara, I have thought it necessary to call upon Colonel Hart, the Officer commanding in this Province, to proceed against him without delay as a rebel. I am not sure, however, that he will venture to act without authority from

But unless he does soon, very little revenue will be got from the southern Provinces of Canara, and no Civil authority will ever be established in them. There is in fact none at present, for though all the inferior class of rayets came to the Cutcherry, not one of the heads of the villages accompanied them. Several of them who have visited me privately have informed me

V 21328, 8 Moo
M79

that their only reason for not coming was the fear of being assassinated by orders from Hegad. I can hardly doubt their assertion, for they have hitherto paid their rents regularly, and a will not to pay them is the only other reason they could possibly have for keeping out of the way. While matters remain in this state, it is easy to see that the authority of Government is mere nominal. If Hegada, with his nephew and Mahabiah, a Brahmin, his principal counsellor and agent, are seized and brought to punishment, I am convinced that, as far as regards the internal tranquillity of Canara, it will not in future be necessary to keep a single corps for its preservation.

2nd. Hagada, though usually styled Rajah by the Company's servants has, I believe, no right to that title. His ancestors were the head men of Vittul, and if ever they had any Rajahshi both the name and substance have long been done away, for under the reign of Biddanore the uncle of the present man was no more than the Amildar and renter of Vittul. His private receipts were only 568 Bahaderi Pagodahs, the difference between what he collected from the rayets and what he paid to the Sirkar. The District was continued to him on the same terms after its conquest by Hyder, but as he joined the English in the war of 1767 he was, with many others of the inhabitants who had taken the same part, obliged to fly on conclusion of the peace, to Tellicherry, where he soon after died. The present Hegada has, in all subsequent wars, always entered Canara with a body of armed men to plunder the defenceless inhabitants, and he has for his supposed attachment to the English interests a pension of 600 Bahaderi Pagodahs which is more than his uncle had either under the Biddanore or Mysore Government. He is not satisfied with this, but wishes to be put in possession of Vittul, paying its present assessment. The inhabitants of that District are mostly either Brahmins or Buntars, an industrious harmless race who never willingly carry arms and have no attachment to him, and as he can muster adherents except a set of vagabonds drawn together from different quarters in expectation of plunder, a small force will be sufficient to seize him, and as he has been the first chief to appear in arms in their country, I trust he will be made an example of to hold others in their obedience.

3rd. Charges have been brought against Pompayah, Purniah's late Amildar in Soonda for the embezzlement of a sum amounting to Conty: Pagodahs 1820. It may perhaps be proper to advise him of this circumstance and hear what he has to say. I cannot ascertain how far the charges are true till I examine the witnesses in Soonda. The circumstances which weigh most in vindication of Pompayah are:—That public notice was given many days before his departure for all persons having claims upon him to bring them in; and that the customs farmers who pretend to have given him the money were then present, and did not accuse him, and that their accusation of him after his departure might have been with the view of obtaining a remission on their Kists. The arguments against Pompayah are that 3000 Pagodahs above the sum for which he rented the Customs have been offered for them, that it is said he requested the renters to be silent, that he would return them their money privately and that the money was advanced to Pompayah by two sowcars. If these sowcars support their declaration I shall have no doubt of his guilt.

4th. The Customs of Soonda have always been a very considerable branch of the Revenue. They arise almost wholly from the duties on pepper and betel-nut, which being bought immediately from the cultivators, by merchants within the Province, were afterwards sold to them, as opportunities offered, to strangers. But as many of these merchants were, during the late war, plundered either by Dhondajee or the Mahrattas, they are no longer able to carry on their trade as formerly, and they have sent to me to solicit some pecuniary aid. The inhabi-

ants of Cundapore, Honawer and other towns on the coast, who were driven from their habitations by Tippu Sultan on account of their connection with the European Factories, have also been with me for the same purpose. It will be necessary to make them an advance of five or six thousand Pagodas, as Tuckavi to be repaid within the year. Such advances were always authorised by Government in the Baramahl as far as four or five per cent upon the Revenue.

I am,

Sir,

Your obedient Servant.

(Signed) J.T. MUNRO

Collector.

Soopah, 25th January 1800.

To,

LIEUTENANT COLONEL CLOSE.

Resident in Mysore.

Sir,

Soon after the surrender of Ankolah in last, I received a number of complaints against the Killedar for having murdered several of the inhabitants and seized their property, and therefore, notwithstanding his having received Cowle from Captain Holmes, the officer, to whom he capitulated thought it necessary to order him to be detained till he should at least refund the property he had taken.

It appears not only from the most unquestionable evidence, but also from his own confession, that he ordered Morabah Pundit with his brother and mother, some time between the 10th and 18th of July to be put to death with many shocking circumstances of barbarity. His avowed motive was the punishment of a conspiracy to take the fort from him, but his real one seems to have been the gratification of his private revenge.

By means of a guard which was stationed at the mouth of the river to assist the farmer the Customs, he levied a duty for his own use upon all commodities passing. Morabah Pundit being both from his station of hereditary Descoblewunk and from his numerous connections, the man of the first consideration in the District, the merchants complained to him, and he represented the matter to the Asoph, who immediately sent orders to the Killedar to desist. The Killedar finding that he would be unable to make any private exactions while Morabah remained in office, repaired to Gokurn, and offered the Asoph six hundred Rupees to remove him from office, which he then held, of Sereshtadar of the District, and allow him to nominate another in his room. The Asoph rejected his proposal, and he was therefore obliged to remain quiet till the 14th of June, when he seized Pandoo and Stivano, servants of Morabah, on information that one of them had been seen sent to Anjdiva to solicit assistance from the Portuguese, the other to call in the aid of Barra Gom, a Potail who was then at the head of 200 men. The servants confessed their having been sent for these purposes, and the Killedar in consequence next day dispatched a guard to the Cutcherry in the Pettah, and brought Morabah Pundit with his two brothers, Narari and Poondalek Row, prisoners to the Fort.

I had no opportunity of examining either of the servants, because Stiphano was dead, and the other had gone above the Ghauts; but it appeared from the evidence of several people who were present during the examination, that either from the punishment inflicted to extort confession, or from their having actually been employed on the business of which they were accused, they acknowledged it. It is not impossible that Morabah knowing of the fall of the Sultan's Government, and of the Company's troops being in possession of the greatest part of Canara might have taken such a step, in order to secure himself and his friends from the depredations of the Killedar, who was then raising contributions on all the neighbouring villages. By whatever might have been the original cause of the seizure of Morabah, the Killedar put him to the torture every day with the declared design of extorting money from him. His two brothers and even his mother, an aged woman, were treated in the same way. Whatever property they had, was given up. But the Killedar still insisted on having treasure, which he said he had concealed. About the beginning of July, Narari, not being able to endure his daily punishment any longer, threw himself into a well and was drowned. About a week after, the Killedar ordered one of the Pundaleek's cars to be cut off and brought to him; but finding that this was not the effect of making him produce the pretended treasure, he ordered him to be shot. The head was brought to him while he was sitting in the gateway, where he directed the mob to be called, and pointing to the head he asked her, with much abusive language, whether it was her son's or not. About the—of July Morabah Pundit, who, after having been frequently tortured, had been for the last 20 days confined in an old store room, without food or water, was brought out and carried before the Killedar, who again asked him for his money; his replying that he had nothing to give but his life, the Killedar ordered him to be carried away. His executioners knowing that he could not, in his weak emaciated state, be able to walk far, tied a rope to his leg, and as he fell after proceeding a few steps, they dragged him along the ground to the beach about 2 miles distant. Though much disfigured with blood and dust, it was perceived from the motion of his hands and eyes that he was still alive, and he was therefore thrown into the sea with a stone tied to his body.

The mother, who had in the meantime been treated with every species of indignity, and whose hands had almost been burnt off by being wrapped in rags dipped in oil, to which was applied, was delivered over to the same party who had just returned from the murder of her son, who carried her down to the sea and drowned her in the same manner. The detachment under Captain Holmes was at this time in the District of Merjan, about 8 or 10 miles distant. That officer wrote me that in giving Cowle to the Killedar, he had taken care to specify that it was only for opposing him in arms, and not to exempt him from being called to account for other part of his conduct. The writer of the Cowle, however, does not seem to have understood this for, the Cowle itself, of which I send you a copy in the original language, contains no such reservation. I am therefore afraid that, under these circumstances, the atrocious murders committed by the Killedar must go unpunished. I shall not however release him until I receive your instructions, nor until he has paid a balance of B. P. 400, which remains of the sum of money he extorted from Morabah Pundit, after deducting from it all bursaments to Garrison and 178 Pagodas delivered to Captain Holmes. As this last sum was from the want of money, issued to a detachment under Captain Gordon before Buswaroy Dr. I have called on the Paymaster of Canara for it, and shall return it to a youth, the young

brother of Morabah Pundit, and the only male survivor of his family, who was saved from the search of the Killedar by being buried under a heap of fuel. I have been thus particular in order that you might know the grounds on which the Killedar has been detained after his having received Cowle.

I am
Sir.

Your Obedient Servant.

(Signed). T MUNRO

Collector.

Cundapooore, 16th May 1800.

To,

WILLIAM PETRIE, Esquire.

President

and Members of the Board of Revenue.

GENTLEMEN,

I advised you in my letter * of the 11th Instant, that I had found it necessary to order 200 Peons to be raised. The increasing disorders of the Southern parts of Canara have since induced me to authorise the Amildars to raise a hundred more, and it is probable that the want of Troops to protect the country will still call for a considerable augmentation, on which subject I shall communicate with the Resident in Mysore and be guided by such instructions as I may receive from him.

The Districts South of the Mangalore river are now entirely in possession of the rebels, who are directed by the Polligar of Vittul and a partisan of Kisnam Naiguer. Two of the Tahsildars have already been forced to fly for shelter to Mangalore, and the other two have by this time, I imagine, followed their example. These Districts yield a Revenue of a lac of Pagodas, of which eighty per cent. has already been collected; but none of the balance can possibly be realised unless the Amildars, supported by a body of Peons, shall be able to return to their stations.

For the shipping and other articles belonging to the late Government, which have been sold in Canara, I have received Bills on houses of agency in Bombay to the amount of more than thirty thousand Rupees, but am at a loss to know whether the money ought to be paid to the Government of Bombay or remitted to Madras by a Bill or Bills on a House of Agency there, which might probably be attended with some loss on the exchange.

I shall hope for your instructions as soon as possible, in order that I may be enabled to bring the amount to account.

I am
Gentlemen,

Your Obedient Servant.

(Signed) THOS. MUNRO

Collector.

* Vide pages.

Cundapoore, 16th June 1800.

To,

WILLIAM PETRIE, Esquire.

President

and Members of the Revenue Board.

Fort St. George.

GENTLEMEN,

1. Most of the petty Chiefs that in ancient times existed in Canara have long since been deprived of all authority and confounded with the mass of the people; but there are still three, who, from their long connection with the Bombay Government, deserve a particular consideration. These three are the Poligars or Rajahs of Coomlah, of Vittul and of Neliserum. As we found the Rajah of Neliserum in possession of his District when Canara submitted to the Company's arms, and as the other two had also during the war made an incursion into their respective Districts and have since attempted to establish themselves in them, it may be necessary to go back and state upon what circumstances they ground their pretensions.

2. Their ancestors, during the Biddanore Government, were styled Rajahs, and were hereditary managers of their several Districts; but their assessment was regarded not as Peshcush, but as rent, for it was nearly as high as that which was paid by Pottails or ordinary renters for Districts of equal value. Oodipah, the grand uncle of the present Rajah of Coomlah, paid the Rani of Biddanore, immediately previous to the invasion of the country by Hyder, an annual rent of 8013 Bahaderi Pagodas, exclusive of Enams. He was driven from his District, which was placed under an Amildar who, by Hyder's directions, added Bahaderi Pagodas 1688 to the ancient assessment. It is therefore very probable Oodipah's regular income was rather below than above this sum, for it is not likely that, where lands were private property and where the rent had long been fixed, a petty nominal Rajah like him would have been able to levy so much from the inhabitants as the officer of a strong arbitrary Government like Hyder's. But though he could not raise so much as rent, he received contributions in other ways; he received fines for trifling offences and presents in money and kind at marriages and public festivals, but his whole income from all these various sources taken together could not possibly have exceeded 1,500 or at most 2,000 Bahaderi Pagodas. He returned soon after his expulsion, and attempted to excite disturbances; but was taken and hanged in 1763.

3. His younger brother, Rementri, was permitted to return to the country and to reside on his own lands as a private individual, but having joined the English at the first siege of Mangalore, he was taken and hanged in 1768. He was succeeded by his nephew who lived in exile till the landing of General Mathews, when he returned and took possession of his District but was seized and hanged in 1784. His nephew, the present Rajah, took refuge in that year at Tellichery, and was placed on a pension of 200 Rupees monthly (No. 1). This man, like his predecessors entered Coomlah during the two last wars with a party of Banditti, and levied contributions. He showed a disposition, when the Company's Troops took possession of Canara last year, to maintain himself in Coomlah; but was obliged to return to Malabar by an order

from General Hartley. He however left his nephew behind, with a body of armed followers, for the purpose of keeping affairs in confusion, and prevented the inhabitants from coming to a settlement with me, hoping that by that means the District would be given over to him on his own terms. He so far succeeded, that none of the inhabitants came near me for two months; but General Hartley having threatened to treat the nephew as a rebel (No. 7) and the Commissioners of Malabar having stopt his own pension, till he should have delivered up the arms he had received from the Company's stores (No. 8), he gave up the arms, and the nephew desisted from opposing the authority of the Amildar. Their conduct has been extremely irregular, but this must always be expected when we avail ourselves of the assistance of such allies. The Rajah appears to have received assurances at the commencement of the Marquis Cornwallis' war of being reinstated in his ancient Districts, provided it was wrested from Tippoo Sultan. The letter (No. 4) written to him in March 1799 by the Commissioner of Malabar certainly gave him room to suppose that in the event of the successful termination of the war he would be entitled to some thing more than his usual pension. For these reasons. I would recommend that his pension should be doubled. This will give him 400 Rupees or one hundred Bahadery Pogodas a month, which is nearly as much as his ancestors had under the Biddanore Government. The condition of the pension should be that, neither he nor any of his family shall ever reside in Coomlah. Tellicherry, where he has so long been, would be the most proper place for him to continue to remain, but if he is anxious to return to Canara, there would be no harm in permitting him to take up his residence any where to the northward of the Mangalore river. The danger of losing so considerable a pension would deter him from ever endeavouring to stir up troubles, and the expense of the pension would be amply repaid to the Company by the improvement which the District of Coomlah would derive from the enjoyment of profound tranquillity, after having been so long harrassed by Banditti. It may be said that the Rajah might be safely entrusted with the collection of the revenue, for that in an inconsiderable District paying only ten or twelve thousand Pagodas, he could never find the means of becoming formidable. This would be true in an open country, but it is otherwise here, for the hills and jungles, and the neighbourhood of other Rajahs would always enable him to throw the country into confusion whenever he wished it; and his example would probably be followed by many other petty chiefs whose claims have now long been forgotten. He might remain quiet for a few years, but there can be no doubt that this would be his conduct whenever he saw a favorable occasion. Regarding himself as a Rajah he would not be satisfied with the empty title, but would be constantly trying every expedient to increase his power, and nothing but the presence of a military force would ever retain him in obedience. This has already been sufficiently exemplified by the Malabar Rajahs. It would therefore be extremely imprudent to risk another experiment of this kind by restoring him.

4. The ancestors of the present Vittul Hegada or as he is sometimes called the Rajah of Vittul, were hereditary renters of that District which forms a part of the Tahsildary of Vittul. They were not considered as Rajahs, but rather as a higher order of Pottails. Domba Hegada, the last of them under the Biddanore Government, paid the Rani an annual rent of six thousand Bahaderi Pagodas. He was dispossessed by Hyder, but again restored in 1764, after having

turned Mussulman with his four brothers. He paid the same rent, Bahaderi Pagodas 6000, which had been collected by the Amildars from 1762, and as after his expulsion in 1768 for having joined the English, the rent by a survey of the District could only be raised to Bahaderi Pagodas 7000, it is scarcely possible that his own private income could have amounted to a thousand Pagodas. At his death which happened soon after the peace, his nephew, the present Hegada, was only four years old. He made an incursion into Canara, on the arrival of General Mathews, and in all the subsequent wars since that period. The origin of his connection with the Bombay Government and of his pension is exactly the same as has been already described in speaking of the Coomlah Rajah.

5. His conduct however on the conclusion of the late war was still more irregular. He plundered the Pagoda of Manjesar in Canara, after an order had been sent to him from Telli-cherry to put a stop to all further hostilities. He evaded under various pretences delivering up the arms he had received from the Company's stores, and when summoned by the Commissioners of Malabar to answer for his proceedings at Manjesur, he fled and returned to Vittul with a number of followers, by whose means he has since armed the inhabitants and taken upon himself the management of the District. He has been the principal instigator of all the troubles that have arisen since the surprise of Jamalabad. He was probably connected with Kisnam Naigne before that event; he is certainly so now, for Soobah Row, the chief of Kisnam Naigne's partisans in this country, had lately a meeting with him in order to concert their future operations and has left his family under his protection.

6. The Hegada has collected and retained in his own hands the whole of the last month's kist. He maintains his authority in the District entirely by terror. By the assistance of his personal followers, he at first armed a few of the inhabitants, and bound them by oaths to obedience and concealment, and proceeding in the same manner he, by degrees, armed the whole District. The Villages are in turns obliged to furnish him with a guard of 2 or 300 men who are paid by the inhabitants. He has extended his contributions to all the neighbouring Districts within his reach, and obliges them to pay him 5 per cent. of the Sirkar Revenue. In Vittul he is not satisfied with the public revenue. He levies heavy fines from every person whom he suspects of disaffection, and he has, in several instances, confined the persons and confiscated the whole property of the inhabitants.

7. It was at one time my intention to have recommended that his pension should be increased to eight hundred Bahaderi Pagodas yearly, but after his having been in rebellion for several months to accept his submission would be regarded as weakness. Nothing but his punishment as an example to others can restore permanent quiet to the country.

8. The Rajah of Neliserum is descended from an illegitimate branch of the family of the Cherkul Rajahs in Malabar, who made over to his ancestors the District of Neliserum. They paid an annual rent of Bahaderi Pagodas 2,500 to the Rajahs of Biddanore. The grand uncle of the present Rajah was expelled by Hyder in 1765, and the rent raised to Bahaderi Pagodas 3,800. He received Cowle and was reinstated in the charge of the District in 1767, on condition of paying the full rent after deducting an allowance for himself according to Hyder's Sunned viz.

Monthly pay of 40 Peons—Bahaderi Pagodas.	40
Do. for himself.	10
Do. for a house.	3
	53
<i>Total Annual.</i>	636

9. The whole of this sum ought in fact to be considered as his own private pension, for the expense of the Peons was always defrayed by the country. He revolted again the same year and was taken and hanged in 1769. His nephew was permitted to return and was placed on the former pension. An Amildar had the nominal management of the District, but, as several of his servants were privately murdered, he found it necessary, for his own safety, to reside near the Rajah and to receive the Revenue from people employed by him to collect it. The Rajah having revolted in 1783 was forced to fly at the peace. But having returned and raised disturbances in 1785, he received Cowle and his pension was again continued. He was invited to a conference some months after by the Killedar of Bekul, where he was treacherously seized and hanged with his nephew, the elder Brother of the present Rajah who fled to Malabar from whence he returned in 1787 with a body of Nairs and expelled Tippu's Garrison. A force being sent against him in 1789, he agreed to pay the Sirkar rent. He revolted next year on the breaking out of the war with the Company, and was forced to fly again after the peace. He came back as usual in a few months with a body of Banditti, received Cowle, and was reinstated in his District. In 1798, the Village of Toykutt, which is about one half of Neliserum and lies near the Sea, was separated from the rest and placed under a Brahmin woman whose husband is always the head of religion among the Nairs of Neliserum. This separation has considerably weakened the Rajah's influence, and I have on that account continued the woman in the possession of her Division.

10. The Rajah, though he has had no sunnud for his pension for the last seven years, has always withheld it and some times a considerable portion of the revenue besides. He likewise receives from every family from half a Rupee to two Rupees and a small quantity of grain yearly. The produce of both of these allowances is supposed to be about 250 Bahaderi Pagodas, so that the whole of his income, while in precarious possession of the District, was from 8 to 900 Bahaderi Pagodas per annum. I would therefore propose that he should receive a pension of Bahaderi Pagodas 800 yearly, which should be paid to him by permitting him to retain the rent of his private estate, about 300 Pagodas, and paying him the difference.

11. We found him in possession of his District, not depending on the Company like the Rajahs of Coomlah and Vittul; and we have not therefore the same plea as we have in their case for pointing out where he shall reside. But, if increasing his pension to a thousand Pagodas would induce him to take up his abode at Mangalore, I think it ought to be done.

12. The short sketch I have given of the transactions of the Rajahs and their ancestors will show that it would be in vain to look for much obedience from them to the Civil authority, if they were entrusted with the management of their ancient Districts. Some share of their frequent revolts may be ascribed to the faithlessness and cruelty of the Mysore Government; but they were probably as often occasioned by the desire of possessing a greater revenue, in

order to support their petty state, and the natural strength of the Country together with the violence of the monsoon, securing them for some months in the year against all military operations, tended, it may be supposed, to keep alive the hope that Government, rather than be at the expense of such a continual warfare, would at last leave them in the enjoyment of their independence.

13. The general settlement of the country has hindered me from entering at an earlier period into any particulars respecting their situation. The Rajah of Coomlah and Neliserum send me frequent messages requesting to know what is intended to be done with regard to themselves. I am therefore anxious to receive instructions on this head as soon as possible, and I hope that whatever allowance Government may settle upon them will commence from the 4th of May 1799.

I am

Gentlemen,

Your Obedient Servant.

(Signed) THOS. MUNRO,
Collector.

The subject of the above Letter being from the state of the neighbouring Countries rather a political than a Revenue question, I have addressed an exact transcript of it to the Resident in Mysore.

Cundapoor, 18th June 1800.

WILLIAM PETRIE, Esquire.

President

and Members of the Board of Revenue.

GENTLEMEN,

1. I informed you in my letter of the 11th Ultimo of an incursion having been made into the Southern parts of Canara and of my intention of corresponding with the Resident in Mysore on the raising of Peons. I have since, with his approbation, ordered seven hundred to be embodied, because all the regular force in this Province being required either for Garrisons, or for the blockade of Jamalabad, there is no other method of protecting the inhabitants, or of checking the progress of the disorders of the Country.

2. The rebellion has nothing formidable in itself, but would soon become so were it neglected. The principal leaders of it are Soobah Row, formerly a Sereshtadar in Tippu's service and now at the head of Kisnam Naigue's Peons, and Vittul Hegada who has long been a pensioner of the Company and is usually styled the Rajah of Vittul. They plunder villages, seize the better sort of inhabitants, extort fines from them in order to pay their followers, exact oaths of secrecy and threaten to murder those who make any discoveries. They send emissaries to all the Potails and men of influence, exhorting them to rise and join Futtah Hyder, and wherever they come they burn the habitations of those who have disobeyed their summons. They have, however, after all, only been joined by a few of the lowest Maplas, deserters from Sepoy recruits and disbanded Peons of the last Government, who have hardly any other

means of subsistence. There is no evidence that any of the principal inhabitants have joined them, unless under the immediate influence of fear, as in Vittul, where all the ryots have been armed by the Rajah.

3. When Soobah Row attacked the Pagoda of Oopanangady on the 7th May, the Amildar of Kurrup, who was in it with his Cutcherry, escaped by throwing himself into the river and crossing it in the dark. The Brahmin of the Pagoda and three Peons were killed by the enemy's fire; but several Potails who were present with the kists of their respective villages escaped in the confusion and have since brought in the kists. Soobah Row next proceeded to Buntawall, the place of the greatest trade in Canara, after Mangalore, and plundered it. From thence he went to Pootoor, expelled the Amildar and began to collect the Revenue. But while he was thus employed, Coomar Hegada, one of the Potails of Buntawall, who had been of great service during the former blockade of Jamalabad, and whom I appointed to the command of the Peons, marched against him, defeated him and took several prisoners, but was shot through the arm himself, which prevented him from continuing the pursuit. After this accident the Amildar of Kurrup took charge of the Peons and having got intelligence that the Banditti had fled towards the Sesal Ghaut, he followed them, overtook one of their parties driving off cattle, dispersed it and took seven prisoners, six of whom were wounded. The force of the Banditti is now entirely dispersed every where, except in Vittul; and I have not the smallest apprehension that the Amildars will not, with the help of the Military Peons, be able to establish themselves again in their respective Districts. But till Kisnam Naigue is taken and Jamalabad falls, we must expect frequent incursions of the Banditti, which will harass the ryots and reduce the collections.

4. The Amildar of Kurrup, though he escaped from the attack of the Pagoda of Oopanangady with his life, lost all the little property he had. But as he has since that time brought forward in conjunction with his Potails nearly a complete Kist of his District, which he might easily, without much danger of detection, have asserted had been lost on the same occasion; and as he has likewise shewn great spirit in regaining possession of his district, I hope you will authorise me to give him a donation of three months' pay which, I believe, is about the equivalent of the property he has lost. We cannot expect that men of his position will risk their lives among the Banditti, unless they are reimbursed for the losses they may sustain. A like reward ought for the same reasons to be given to the Sereshtadar who was along with him. I would also propose that I should be allowed to pay four or five pagodas to the family of every peon who is killed.

5. The distance of this province from the Presidency and the frequent and sudden calls made upon me by different Establishments for the Public Service induces me often to make disbursements without waiting for authority. Captain Malcolm of the Navy wrote me in December last from Mangalore, when I was in the Northern parts of Canara, that he could get no cattle for the Navy, that a small supply would be of the greatest use and that the Admiral was about to sail, but would return again soon. I wrote immediately to the Amildar to purchase two or three hundred head and to deliver them to Captain Malcolm on his return, and receive from him what they had cost. As the "Suffolk" has not since touched at Mangalore, I have been at the expense of keeping the cattle in the neighbourhood of that place above five months.

Many of them are of course dead from want of proper care and the rest cannot be sold at their original price. I have directed them to be disposed of for whatever they will fetch. The Account particulars will accompany my monthly accounts for June in which I shall enter the loss.

6. I shall also in my Accounts for June bring forward my disbursements for rice, the reason for purchasing which will appear from the accompanying copies of letters from the Commissary of grain and to the Resident in Mysore.

7. I enclose copy of a letter from me to the Officer Commanding in Canara on the subject of the price of slaughter cattle. The number of Europeans is not great and they might easily have been supplied with beef, without my interference, by paying the Market price; but as this was not done and as Guards were sent out to drive in cattle at an arbitrary price, it became necessary to direct the Amildars to furnish them. Should the Commissary not pay the full price, I have to request that I may be authorised to make it up to the inhabitants at the rate of ten Rupees each bullock. It may be determined hereafter whether or not he is to be charged for this difference, but the inhabitants ought in the meantime to be paid for their property.

As I have not yet received your instructions respecting the remittance by private Bills on Bombay, I transmit an extract of my letter to you of the 16th Ultimo on this subject

I am

Gentlemen,

Your Obedient Servant.

(Signed) THOS. MUNRO,

Collector.

EXTRACT OF A LETTER TO

WILLIAM PETRIE, Esquire.

President

and Members of the Board of Revenue.

Dated Cundapoore, 16th May 1800.

For the shipping and other articles belonging to the late Government which have been sold in Canara, I have received Bills on Houses of Agency in Bombay to the amount of more than Thirty thousand Rupees, but am at a loss to know whether the money ought to be paid to the Government of Bombay, or remitted to Madras by a Bill or Bills on a House of Agency there, which might probably be attended with some loss on the exchange.

I shall hope for your instructions as soon as possible, in order that I may be enabled to bring the amount to account.

(Signed) THOS. MUNRO,

Collector.

To,

THOMAS MUNRO Esquire.

Collector of

Canara.

SIR,

I have the pleasure to inform you that Lieutenant Colonel Mignon has directed me to settle with you respecting the laying in of provisions for two thousand nine hundred men, for four months, distributed as follows. viz. —

At Mangalore.	2,000
„ Cundapoore.	500
„ Sadasewghur	200
„ Bilghi	100
„ Bekul.	100

The quantity required at each station calculating at full Field allowance will be as follows. —

Mangalore.		OR NATIVES.	
EUROPEANS.			
Fresh Meat.	3,60,000 lbs.	Rice.	3,60,000 Seers.
Biscuit or Rice.	3,60,000 do.	Dhall.	1,20,000 Do.
Salt	30,000 Seers.	Ghee.	30,000 Do.
		Salt.	30,000 Do.
Cundapoore.			
Fresh Meat.	90,000 lbs.	Rice.	90,000 Seers.
Biscuit	90,000 do.	Dhall.	30,000 Do.
Salt.	7,500 Seers.	Ghee	7,500 Do.
		Salt.	7,500 Do.
Sadasewghur.			
Fresh Meat.	36,000 lbs.	Rice.	36,000 Seers.
Biscuit.	36,000 do.	Dhall	12,000 Do.
Salt.	3,000 Seers.	Ghee	3,000 Do.
		Salt.	3,000 Do.
Bilghi.			
Fresh Meat.	18,000 lbs.	Rice.	18,000 Seers.
Biscuit.	18,000 do.	Dhall.	6,000 Do.
Salt.	1,500 Seers.	Ghee.	1,500 Do.
		Salt.	1,500 Do.
Bekul.			
Fresh Meat.	18,000 lbs.	Rice	18,000 Seers.
Biscuit.	18,000 do.	Dhall.	6,000 Do.
Salt.	1,500 Seers.	Ghee.	1,500 Do.
		Salt.	1,500 Do.

Total required.

IF EUROPEANS.		IF NATIVES.	
Fresh Meat.	5,22,000 lbs.	Rice.	5,22,000 Seers
Biscuit.	5,22,000 do.	Dhall.	1,74,000 Do.
Salt.	43,500 Seers.	Ghee.	43,500 Do.
		Salt.	43,500 Do.

I have not included either spirits or Salt Meat in the above Estimate, both those articles being procurable from the Company's Stores.

I shall be happy to cooperate with you in any way you deem most efficacious, and am

Sir,

Your very obedient and humble Servant.

(Signed). E. WATKINS,

Commissary of Provisions in Canara.

MANGALORE,
21st May 1800.

(A true Copy).

(Signed). THOS. MUNRO,
Collector.

Cundapoore, 4th June 1800.

To,

LIEUTENANT COLONEL CLOSE,
Resident in Mysore.

Sir,

I have to acknowledge the receipt of your letter of the 31st May, and now enclose you an Extract of a letter from Lieutenant Colonel Mignon from which it appears that he has no authority for laying up rice in Store. The letters from me to which he alludes were written in consequence of your having desired to be furnished with an Estimate of expense of laying in a fresh store of grain in the different Garrisons in Canara. He replied at that time that the absence of the Commissary and certain other officers prevented him from giving me the necessary information. As I heard no more of the matter till the receipt of the Commissary's letter of which I sent you a copy with my own of the 26th of May, I supposed, from the time that had elapsed as well as from the style of the Commissary's letter, that instructions had been received for laying up a store of grain, and adverting to the inconvenience that had been experienced at Hullihull from my having declined assisting Mr. Gorden's people in Soondah, and also to the late period of the Season, which would, in a few days render it impossible, either to purchase any considerable quantity of grain or to remove it, I thought, if necessary, without waiting for your orders, to write to the Amildars to lay up as much of the quantity required as they could procure. The quantity purchased before I received Colonel Mignon's letter is, as nearly as I can judge from the Returns I have hitherto received, about five lacs and fifty thousand (5,50,000.) Pucka Seers of 84 Rupees weight each, and the price, on delivery at the different Stations, will be about twenty (20) Seers the Bombay Rupee.

I shall be happy to receive your instructions as to the future disposal of this Rice. It may be transferred to the Commissary to be reserved as a Store, or to be issued to the Troops whenever the Bazar price shall be higher than that at which it was laid in, or I may be directed to sell it on account of the Company and bring the loss or gain to account.

If I am to transfer it to the Commissary, it will be necessary to order him to give me Bills for the amount in favor of the Board of Revenue.

I am

Sir,

Your Obedient Servant.

(Signed). TH. MUNRO,
Collector.

Cundapoore, 13th June 1800.

To,

LIEUTENANT COLONL MIGNON,
Commanding in Canara.

Sir,

I had occasion to mention to you in a former letter the inconvenience the inhabitants suffered by supplying cattle for the use of the Detachment before Jamalabad, and that I thought the price paid to them ought to be ten Rupees a head. The same cattle I know might have been bought any time between November and April for from Six to Eight Rupees a head, because they are not wanted at that time for cultivation, and because the price is reduced by importations from above the Ghauts. But after the rains begin in May, all importations are at an end, which, with the demand for purposes of agriculture, raises the prices of cattle even where they are most plenty. But when the ryot has no more than what are barely sufficient to enable him to cultivate his fields, he will not willingly sell them at any price, because the time he would lose in supplying himself with others might endanger the loss of his harvest. It was to prevent the inhabitants from being exposed to such accidents, by being deprived of their cattle against their consent that, I directed the Amildars to collect them where they would most easily be spared, and deliver them over to Lieutenant Colonel Cummin. By a Statement from the Amildars, it appears they had delivered three hundred and three head, down to the 4th June, for which the Commissary, or his agent, had paid one thousand seven hundred and seventy (1,770) Rupees. This is considerably less than six rupees each and is a price far below their value, as no man will voluntarily sell them for it at this season of the year.

I therefore hope you will direct the Commissary to pay the price I have specified, or else to give receipts for whatever number he receives, stating the price he has paid, which will be a voucher for me to make up the difference. But it would be much better if he would obviate all this trouble by buying from those who are willing to sell, and paying the full price at once.

There is no particular exigency at present, no extraordinary increase of European force to render it necessary to lay the Country under contribution for cattle. The number required may

be easily procured if the Commissary will only pay the Market price, not what he supposes it ought to be, but what it actually is at this time among the inhabitants themselves.

I am

Sir,

Your Obedient Servant.

(Signed) TH. MUNRO,
Collector.

Cundapoor, 1st July 1800.

To,

WILLIAM PETRIE, Esquire.

President

and Members of the Board of Revenue.

GENTLEMEN,

In my letter of the 18th I applied for authority to pay a donation of three months pay

From Major Munro. Recommends Coomar Hegada being remunerated for his services during the siege of Jamalabad, also that the fidelity of the Pottail of Oopanangady and the Serishtadar Soondah be rewarded; requests sanction for giving rewards and raising Peons during the continuance of the disturbances, is not able to comply with the Civil Auditor's directions for transmitting his account current early in every month.

to the Tahsildar and Serishtadar of Kurrup, and of smaller sums to certain other people who had suffered in the service. The enclosures Nos. 1, 2, and 3 will explain the services performed by Coomar Hegada during the former siege of Jamalabad. No. 1 is a letter from Major Paterson, who commanded at the blockade till the end of September, which speaks so fully on his services as to leave me little to add on the subject. The man frequently represented to me that he was obliged to employ above a hundred Peons at his own expense, and that all his endeavours either

to obtain a reimbursement or to be allowed to go away had proved fruitless, as his title of Hegada had led the Officer Commanding in Canara to believe that he was a Petty Rajah under the protection of the Company. I wrote to Major Paterson that as he was the Officer who had employed him, he ought to take the necessary steps to see him repaid, but it produced no effect. I therefore gave him leave when I was in Camp on the 30th September to disband his followers and go home. This produced the requisition from Colonel Soutorins, No. 2.

2. The party under Fatty Hyders are for the present driven out of Canara, and the restoration of tranquillity to that part of the Country which he invaded is principally owing to the spirited exertions of Coomar Hegada. It is good policy to reward in times of civil commotion all men of influence among the inhabitants who quit their domestic occupations and stand forward in the public service. The reward I would propose to give him is no more than his right; it is merely the reimbursement of his expenses during the blockade of Jamalabad. His services there were continued near four months. Major Paterson supposed that he had in general more than a hundred Peons,—fewer could not have executed the various duties in which he was employed. There can be no doubt that he employed a hundred men full three months, and their batta cannot well be estimated at less than three Sultan Rs. each monthly.

3. The Pottails of the Southern Districts of Canara have behaved remarkably well since the commencement of the disturbances, for I do not know above one or two instances of their having taken advantage of them in order to keep back their rents, but on the contrary several, whose private property has been plundered, have brought in their Kists. When the Tahsildar of Kurrup was surprised in the Pagoda Oopanangady, the Pottail of the Village was taken and kept in confinement during fifteen days and treated with great severity, but though he had at that time above seven hundred Pagodas of the public money in his house, no confession could be extorted from him and he was at last released on paying a fine of forty Bahaderis Pagoda. As he has since paid the whole of the public money, I hope I shall be authorized to return the forty Pagodas and also to give him a reward of ten Pagodas more.

4. I advised you on the 23rd Ultimo of the loss of Bannimassa. Dhondajee's adherents have since made themselves masters of the whole of that district and also of Soondah. The Amildar of Sendah had his Cutcherry at Sersy for the convenience of collecting the balances of the customs, and ought to have taken shelter before the approach of the enemy in a place of security; but he had received orders from me to remain and supply the wants of a battalion from Goa, which I was informed was to march that way to clear the Country, and afterwards join the army. Military arrangements changed the route of the battalion; but before my letter, written in consequence, ordering him to remit all his collections to the Treasury at this place could reach him, he was taken by the enemy and carried prisoner to Buddingoor. His last account stated the Cash in his hands to be five thousand two hundred and ninety six (5296) Bahaderi Pagodas, but part of this sum has been saved—he had sent Bahaderi Pagodas 500 a few days before to the Garrison of Hullihall—he saw himself in so critical a situation that he had determined to quit it without waiting for orders next day, and he had therefore given to a Pottail Bahaderi Pagodas. 1871—9—3.
and to a Soucar 280—0—0

Total 2151—9—3 to deliver to the Officer commanding the Goa Battalion on its coming that way, and the balance, Bahaderi Pagodas 2,444—0—13, he had sent towards the ghauts under charge of the Sheristadar and about 40 Peons a few hours before he was attacked. Half the Peons deserted on the road, but the rest with the money escaped by following bye roads, and got down the Merjan Ghaut four days after. I have taken upon myself to order a reward to each of the twenty peons of 2 Pagodas, and to the Sheristadar of one month's pay, which I trust the Board will sanction. The safety of the money left with the Pottail and Soucar must be very precarious. The Amildar and most of his Gumastas being in the hands of the Enemy will be forced to discover to whom they gave it. Should the Pottail and Soucar however contrive to escape, it will I think be in no great danger.

5. I wish much that the Board would grant me, during the continuance of the troubles, a discretionary power to give rewards and to raise Peons, for the face of affairs changes so rapidly that I must act without waiting for instructions. The Honorable Colonel Wellesly has informed me that no other Troops but the garrison of Hullihall can be spared for Soondah. I shall raise Peons therefore to the number that I think may enable me to recover the Country.

6. The Civil Auditor has called on me to transmit my account current the 3rd of every ensuing month. I doubt of the possibility of doing this at any time. At present it is utterly impracticable, for my whole time is not adequate to the hearing and answering the different

complaints and reports continually coming in from the inhabitants of districts either actually in possession of, or but lately delivered from the Enemy.

I am

Gentlemen,

Your most Obedient Servant

(Signed.) THS. MUNRO,

Collector.

Camp before

Jamalabad,

19th September 1799.

My DEAR SIR,

The Coorum Egaree, a man of influence and consideration in this quarter, and who has rendered a very considerable service to the Company in keeping the Garrison of Jamalabad within due bounds, and the Country in quiet during the rains, while no co-operation on our part could be afforded him, he now addresses you on the subject of his former situation, as well as his present one; and as I cannot but feel a desire to promote his views, after the essential services he has afforded me, not only in points of information relative to the blockade of this Fortress but in supplying the Troops with provisions of every description and whatever else was required for the Public service, I have therefore every hope and beg to solicit your good offices in placing him in such a situation as circumstances may appear to you to entitle him to merit.

He has long ago expressed a desire to have a personal meeting with you, to make his case known and to give you such information regarding the Country and inhabitants as he was in possession of; but his attendance here has been so necessary that I could not well spare him. However as Colonel Santarins may be expected in two or three days with a reinforcement he may possibly be able to effect the object.

Believe me

My Dear Sir,

Yours very Obediently

(Signed.) J. PATERSON.

(True Copy)

(Signed.) THS. MUNRO,

Collector.

To,

CAPTAIN MUNRO,
&c. &c.

Jamalabad,

2nd October 1799.

DEAR SIR,

Colonel Santarins requests me to say that he sent for the Coorum Egaree, generally called the Rajah, but he declines coming without your permission. The Colonel begs you will therefore

order him here during the siege, as he has promised to show the roads &c. up to and about the Fort.

I am

Dear Sir,

Yours very Obediently

(Signed) R. B. CROZIER,

(True Copy)

(Signed.) THS. MUNRO,

Collector.

To,

Captain MUNRO

Yenoer, 2nd October 1799.

DEAR SIR,

It is not my permission that the Coorum Egaree wants, but my orders—an order which he will very reluctantly obey—because he has already been at a considerable expense and has received no indemnification. He has the charge of a Pagoda where he officiates as an Ecclesiastical Judge, and is thence usually styled Rajah by the Country people; but he has neither Territory nor Troops—So that when he repairs to Camp with a party of armed followers, he is not only at the expense of maintaining them, but by being absent from the Pagoda he loses during that time the fees of his office.

It would be making an improper use of my situation, were I to compel any inhabitant to disburse his private property on the public account, without any certainty of his being repaid—he has maintained a party at his own cost since the beginning of June without receiving a single rupee. I have desired him to proceed to Camp, but have at the same time acquainted him that unless steps are taken for paying him both for past and present services, at the usual rate of four rupees a man, I cannot insist on his remaining there.

Yours Obediently

(Signed.) THOMAS MUNRO,

(True Copy).

(Signed.) THOS. MUNRO,

Collector.

Calicut, 29th August 1799.

To,

Captain MUNRO,
Collector &c. &c. Canara.

SIR,

No. 1 and 2.

We have had the pleasure to receive your letter of the 21st on the subject of the Rajah of Coomla and Vettel Egada.

2. The enclosed extracts from our records will inform you of the peculiar situation of those two chiefs, prior to the breaking out of the late hostilities.

3. Whilst our military preparations were going forward and the army from this side of India was preparing to ascend the Poodicherrum Ghaut, these Chieftains made use of the most pressing instances to be permitted to accompany the army, which, they seemed then to have conceived, was destined to attack the Canara Country. These proposals were, however, declined, with the advice of General Stuart, who apprehended that they might be hurried into the commission of hostilities prematurely, as no formal declaration of war had then taken place; and that at best, their feeble means of annoyance would not be likely to benefit the public cause, but probably attract the attention of the enemy to the then defenceless state of this Province and provoke them to retaliate.

Subsequently, however, and after the attack on General Stuart's army at Seedaseer, it was judged advisable to stir up and encourage every means of annoyance against the enemy, and

No. 3. these Chiefs were in consequence, by the General's orders, as per copy of his letter to us on this subject enclosed, furnished with Arms and Ammunition and prompted by a general promise, that such would be properly noticed, to exert themselves in the common cause which, from the reports we from time to time received

No. 4. from them, we were inclined to believe they did with considerable success and advantage to themselves. Copy of one of those assurances, as a model of all those which were issued on this occasion, we enclose.

We have had sundry applications from them and particularly the Coomla, who is a man of a bold enterprising character, on the subject of their re-instatement in their ancient Rajahships. Copies of two of the latest of which from the Coomla, together with our reply, we have the pleasure to enclose.

As their present conduct is highly improper and evasive of the intent and meaning of the orders to them to refrain from interfering in any respect with the Canara country, our President has written to them on this subject, as they still continue to receive the pensions which, you will observe, they were granted from the conclusion of the former war in requisite terms of severity and reprehension, as per copy of his letter enclosed.

We are Sir,
Your most Obedient Servants
(Signed.) J. SPENCER,
Do. J. SMEE.

(A true Copy.)
(Signed) THOMAS MUNRO,
Collector.

*Extract from the Report of the first Commissioners from
Bengal and Bombay,
Dated 11th October 1792.*

Para. 87. As all the Rajahs who fell under the description in the last paragraph of your Lordship's instructions to General Abercromby, by having been left out of the treaty in conse-

State of the several Malabar Rajahs left out of the Cessions by the treaty of peace.

quence of their respective Districts not being dependent on Calicut, appertain to the Northern part of Malabar, the proceedings held in respect to them by the Gentlemen from Bombay, may be here suitably introduced. They consisted of the Native

Chief of Neliserum, Vitul Hegra and Coomby and Bunga or Bungar, of whom the first ventured to return into his country and has been re-admitted by Tippoo Sultan to a precarious restoration which, by the latest accounts, is likely not to be long stable. The two next (viz. the Rajahs of Coomby and Vitul Hegra, alias Etul Agra,) declared they durst not venture in Tippoo's power, as their ancestors having, in the war 1768, taken part with the English, had been, on the ensuing peace, cut off by Hyder; and that they themselves, having afterwards adhered to the Company's interests in the war that broke out in 1780, had, at its close, been obliged to seek refuge in Tellicherry, where they had been admitted to pensions by the Company, on which they must now still rely, because of their countries (although originally belonging to Malabar) happening to have been placed under the Cutcherry of Bednore, and thus left out of the Cession. In consideration of which circumstances, the said Rajahs had about this time settled on them, by the authority of the Bombay Government, a pension of 200 Rupees per month to each; and they and their families were to reside at Tellicherry, a favor which was not extended to the Bunga Rajah on account of his not having made any tender of his assistance, till very shortly before the late war had terminated, so that he returned into his District, where he is since said to have been made a prisoner by the officers of Tippoo Sultan's Government.

Para 228. After our arrival at Canara on the 27th of March, Sir Robert Abercromby communicated to us the further information which he had received in respect to Tippoo's officers' charges against the Corga Rajah, which were for having committed depredation in the Taluq of Arkajour Coutoor, (or Catanoor,) and Pariapatam and Kotakal, to the detriment or loss of his

Lieutt. Emmet's report on the grounds for Tippoo's vakeels' complaints as far as regards the Corga Rajah.

Government, of about 50,000 Rahties, or Hoons, on which Lieutt. Emmet, the Surveyor employed in that country, observes,

in his letter to General Abercromby, that those depredations were committed before and not since the peace, in corroboration of which the same gentleman further points out that the Corga limits towards Tippoo's country are desolate, whilst Tippoo's contiguous line of frontier is well inhabited, adding, however, on this occasion, that during his survey he had met close

on the Corga boundary, a party of 5 or 600 armed people who informed him that they were under the Coomby Rajah, last mentioned as one of the Company's pensioners in the

87th Para, till Tippoo dispossessed him of his country, after which the Rajah told them that he could not afford to pay them their wages, and recommended them to provide for themselves in the best manner they could, since which period they had supported themselves by plundering villages belonging to Tippoo Sultan, which afforded them a sufficient subsistence and was a practice in which they avowed their intention to continue; and Mr Emmet thought it probable these were the people whose depredations are complained of in the district dependent on the Cutcherry of Jamalabad, which supposition was corroborated from the contents of the separate answer of the Corga Rajah, who mentioned that the depredations complained of by Tippoo

were altogether carried on by the Bunga (who had however been seized on) and by the country Rajahs, the latter of whom, Ramunt Ursoo, (the same name used in Tippoo's Vakeels' memorial) had even applied to him, the Corga Rajah, for a passage thro' his country to proceed into and plunder Tippoo's territory, and that being refused, the Rajah in question proceeded through the Cherical and Nawaub's own territory of Nelisherum.

Para 229. Upon this information, we thought it our duty to instruct Mr. Taylor, the Chief of Tellicherry, to suspend all further payments of the Pension of the Rajah thereon stopped. pension to this Rajah's family, who were and are still residing in Tellicherry, till the re-appearance of their principal, and till he should have accounted for his conduct.

Para 282. In this letter to the Madras Government, we also entered fully into the situation of the Coomla, Vetul Hegra and the several Malabar Rajahs who, having been the Company's allies during the war, were, from the causes already pointed out in the 87th Para, left in a state of insecurity by the terms of the pacification, recommending in particular that the restoration of the Rajah of Vetul Hegra might be proposed to Tippoo's Vakeels on the foundation of the 8th Article of the Treaty of Peace.

Para 490. As coinciding in point of time with the present stage of our report, we may here mention in respect to the Coomla Rajah, whose case is last noticed in the 229th and 282nd Paras, that various efforts were made by his family at Tellicherry to procure the restoration of their pensions, to induce which, they did not scruple at length to allege that Mr. Taylor, the chief of Tellicherry, had compelled their Rajah to go back and throw himself into the power of his enemies for the mere sake of the chance of recovering the arms entrusted to him during the war. This interested calumny was, just about the period of our leaving Calicut, satisfactorily refuted by the return of the messengers sent to the Rajah by Mr. Taylor, who brought back intelligence that the Rajah in question had taken Cowle from the Nawaub's Government and was restored, either to the whole, or a considerable part, of his lands, situated at the distance of nearly two days' journey from Mangalore, whence the Board will judge how far the repeal confirmation of our order for the stoppage of the pension paid to this family, may now be advisable or otherwise.

(True Extract.)

(Signed.) J. CLEPHANE.

Acting Secretary.

(True Copy.)

(Signed.) THOMAS MUNRO.

Bombay Castle,
17th June 1800.

To,

THOMAS WILKINSON Esqre.

*President, and Members for executing the Office of Superior
and Chief Magistrate of the Province of Malabar.*

GENTLEMEN,

We herewith transmit copy of a letter and enclosure from the Governor General in Council, on a Petition presented to them by the Zemindar of Coomby, on the subject of which we desire to be furnished with a full and accurate report from you, stating the purport of whatever proceedings shall have been held by Messrs. Farmer and Stevens as Supervisors, after the dissolution of the Joint Commission from Bengal and this Presidency, and explaining also, as far as you can ascertain, whether the Zemindar in question was really re-instated by Tippoo Sultan, as had been understood by the aforesaid Commissioners, and if so, what circumstances appear to have occasioned the subsequent dispossession, if he be now in reality again removed, and in either case if he be himself now within the Province of Malabar, or have any Agent there. You will continue his pension from the 1st of May last, reserving the payment of the arrears till we shall have determined on your report of his situation, and if neither he nor any Agent on his part shall be within the Honorable Company's bounds, on the Coast,—you will send notice to him, or to his family in the Coomby district, and act in the mean time towards him or his representatives, as above directed.

We are,
Gentlemen,

Your most obedient Servants.

(Signed.) J. DUNCAN.

" S. WHITEHILL.

" J. SPENCER.

Fort William,
20th May 1796.

To,

The Honorable JONATHAN D^r

Gov.

at Bombay.

HONORABLE SIR,

We have the honor to transmit to you a Petition presented to us by the Zemindar of Coomby.

It appears to us extremely improbable that the Petitioner would have repaired to Calcutta to solicit the restoration of so inconsiderable a pension, had Tippoo Sultan stated him in the whole or the greater part of his Lands as supposed by the Commissioners. Unless, therefore, you should have since obtained information of his reinstatement, or there should appear to you objections to the measure, of which we are not aware, we are of opinion, under all the circumstances of the Rajah's case, that his

pension ought to be restored and the arrears paid to him from the date of its discontinuance.

We have the honor to be,
Honorable Sir,

Your most Obedient humble Servants.

(Signed.) JOHN SHORE.

" R. ABERCROMBY.

" P. SPEKE.

" W. COWPER.

(A true Copy.) (Signed.) J. MORRIS.

Secretary

ARZEE FROM RAM THRSOO, ZEMINDAR OF COOMBY.

When the General, Sir Robert Abercromby, was about to set out from Cannanore to Bombay, I went and paid my respects to him. On that occasion the General told me that he would write a statement of my situation to Lord Cornwallis and obtain the release of my Zemindary, and that when the statement respecting the other Zemindars should be taken into consideration, I should meet with particular indulgence from Government, desiring me, therefore, to be perfectly at ease, and saying that he should return from Bombay to the same quarter in four months time, that if I should, thro' my own exertions, by any means obtain Cowle from Tippoo, it were no matter, but that it was not advisable for me to go thence to his Zemindary. I subsequently went to Tellicherry, where I paid my respect to Mr. Taylor, the chief, who said to me that during the war, having been furnished with 530 stand of arms and a quantity of powder and shot, I must pay the price of them, to which I replied that they had been furnished me for the service of Government during the war, whence should I now get the money to pay for them? That I received but 200 Rupees a month pension from Government, upon which I submitted that if it was the intention of Government to require payments, I was content and would give it in writing; that if they would restore my country to me, I would pay the whole amount; that it was a matter of surprise to me that the General should have furnished me with these necessaries, in the same manner as he furnished other Zemindars, without demanding payment for them. What could I expect of this marked unkindness towards me? Mr. Taylor answered that, if I would pay the price of the arms, powder &c., the payment of my pension should be suspended; and accordingly withheld it during three months, when I quitted Tellicherry. I repaired to the limits of my own country, where I endeavoured to obtain a satisfactory Cowlname from Tippoo. At this time the General returned from Bombay to Calicut, and I addressed an Arzee to him, requesting permission to wait upon him. The General sent in reply, that there was no such great necessity for my joining him, that he had several matters of business to transact there, and that he would send for me at the time of quitting Calicut, and communicate to me what was proper, before his departure. Immediately on hearing of the General's arrival at Calicut, Mr. Taylor sent the three months' pension, which he had stopped, to my house, forbidding me, at the same time, upon any account to mention the circumstances to the General. In the mean time Mr. Duncan arrived at Calicut and the

General set out for Bombay without sending for me, and illness too prevented me, at that time, having the honor of attending him. When I recovered, I went to Calicut, but before my arrival, Mr. Duncan had set out to Madras; Mr. Farmer was then at that place. I waited on him and related all the circumstances above detailed, and mentioned the design I had entertained of following Mr. Duncan; that Gentleman told me that he was appointed to the superintendence of all concerns at that place, and there was no necessity for my repairing to Mr. Duncan, desiring me to give him a statement in writing of the circumstances of Mr. Taylor's stopping my pension, to pay for the arms &c., which I accordingly did. Upon this, Mr. Farmer wrote a letter to Mr. Taylor, which he delivered in charge to me; this letter I sent to Mr. Taylor who, after perusal, paid me 8 months' arrears, and considering my pension current as before, continued to pay. A short time afterwards, Mr. Farmer went to Bombay and was succeeded by Mr. Stevens, who likewise continued the payment of my pension during six months, but subsequently stopped it, sending me word to this purpose—why and for what service should he pay me a pension, and that the Certificate did not bear the General's signature, that he should write to Bombay and let me know the answer; and I wished very much to wait upon him, but he would not give orders for that purpose. This afforded me both surprise and concern as to what unknown fault I had committed. Tippoo having put to death two of my uncles for having been employed in the service of the Company, many English Gentlemen, on learning this, have assured me of meeting with distinction among them, and it is a known fact that whosoever has exerted himself in the service of Government is distinguished and supported to his latest posterity. For my part, notwithstanding I am reduced to this situation, I was most cordially zealous in the service of the Company, have committed no fault, and two lives have been sacrificed; but I am still left to hope for that support of which I have hitherto been debarred, whilst even the monthly allowance which was allotted for my support is unjustly withheld, so that I am in actual want of necessary food. When I could no longer subsist upon credit, I had no alternative but to repair hither, which I conceived more advisable, as the General was well informed of all the circumstances that related to me, and I arrived accordingly in the hope that my concern will be favorably settled, and I be made happy in the accomplishment of my wishes. I am, from my heart and soul, ready to devote my life to the execution of the orders of Government, and I hope from your goodness that, in consequence of this statement of my situation, I may obtain relief.

(A true Copy)

(Signed) N. B. EDMONSTON,

P. F.

(A true Copy.) (Signed) J. THORNHILL,

Sub Secretary.

" " JOHN MORRIS,

Secretary.

" " J. CLEPHANE,

Acting Secretary.

" " THOMAS MUNRO,

Collector.

After a time, on the arrival of General Abercromby, I went to my country with the assurance that I would still obtain possession of it, and whilst waging war with Tippoo, peace was made, and it was still my lot to return to Tellicherry.

Victory has now rewarded the Honorable Company, and now that I have confided in the Company thirty and two years, separated from my Rawje in the hopes that full success to the Company would one day restore it to me, I humbly entreat your gracious will and pleasure to give to me my country and afford me an opportunity to display my zeal and attachment by willing exertions in the Company's cause.

It is no doubt known to you, Sir, and to other Gentlemen, the circumstance of my long exile from home and the uniform fidelity I have shown towards the Company.

On account of the late state of warfare in my country, many of the inhabitants have deserted their houses and strayed into divers distant parts, whence I will endeavour to recall them with assurance of protection.

These matters I pray your favorable consideration of, and I have only to observe that the restoration of my Rajahship and the future protection of the Honorable Company to me will be through your regard all to your own praise.

I hope you will listen to what is written above when it shall be read, and satisfy yourself in respect to the points it sets forth, and oblige me with an answer instructing me how I am to conduct myself.

Dated 18th Edavam 974, 28th May 1799.

(Signed) R. DRUMMOND.

Calicut, 5th June 1799,
25th Edavam 974.

To

The Coombla Rajah.

I have received your letter of the 13th Edavam, 18th of Edavam and of the 23rd of May, 28th of May 23rd Edavam, 3rd June and understand their contents.

In regard to your solicitation for permission to proceed to Coorg country, as well as on the other points contained in your letters, I have to request you will make your application to General Hartley, whose orders on the subject you will consider the same as mine.

(Signed) JOHN SPENCER,
President.

(True Copies.) (Signed) J. CLEPHANE,
Acting Secretary.

" " THS. MUNRO,
Collector.

Calicut, 29th August 1799.

To

THE COOMBLA RAJAH,

I have been much surprised and concerned to understand from Captain Munro, who is entrusted, on the part of the Honorable Company, with the management of all affairs in the district of Canara, that there are certain people attended by armed men now residing in Coombla, who are doing every thing in their power to thwart Captain Munro's exertions in promoting the Company's interests, by interdicting the inhabitants from waiting upon him with their accounts, or to settle the revenue each is to pay to the Honorable Company, as also that these people have confined the head man of the Villages and are committing various other unauthorised acts. The persons who act in this manner allege they have your direction for so doing.

It is highly imprudent in you to conduct yourself in this manner, while the consideration of your claims is before Government, as the knowledge of this will inevitably destroy all chance of these meeting with a favorable consideration. On my own part I must also warn you that if, after the receipt of this letter, the same reports of your conduct shall be made by Captain Munro, I shall consider it my indispensable duty to stop the pension you now enjoy, and report your conduct to Government. Let me therefore recommend to you to adopt a better line of conduct and desist from all attempts to throw obstacles in the way to the introduction of the Honorable Company's authority, which can only serve to excite the resentment of Government to the annihilation of the prospect you may have of a favorable consideration to your situation.

(Signed). J. SPENCER.

The same to Vittel Eggada.

(A true Copy.)

(Signed.) Js. CLEPHANE.

Ag. Secretary.

(A true Copy.)

(Signed.) THOS. MUNRO.

Collector.

Cannanore, 26th August 1799.

To,

THE VITTALA HEGGAD RAJAH.

Captain Munro has represented to me that your nephew with a body of armed men is residing at Poonejy, that he has stationed guards at different places and no person can in consequence pass with grain or other articles without his order, that he has confined many of the principal inhabitants of the villages and given orders to the Ryots not to go to Captain Munro.

* It is quite unnecessary for me to say any thing more to you on the impropriety of this conduct. I explained it to you when you visited me at this place (Vittala) and afterwards repeatedly directed you to recall your whole family and not leave one of them behind you. As you have not chosen to obey my orders, but allowed your nephew to remain behind you with

a body of armed men in Vittala, I hold you responsible to Government for his disobedient conduct.

However as I am not desirous of bringing disgrace upon a family that has so long lived under the English protection, although your conduct deserves the most exemplary punishment, I will give you time to recall your nephew, before I issue any orders for his apprehension and the punishment of him and his followers; but if he does not instantly withdraw, or I find any other person of whatever description in your or his name acting in an unauthorized manner, I shall issue a proclamation declaring them rebels and directing their apprehension and immediate execution.

I therefore recommend you to lose no time in ordering your nephew to withdraw, as I shall consider you responsible for his continuing any longer absent from your residence at Tellicherry, or justifying your own conduct by declaring to me that he stays to the Northward in defiance of your orders.

To

THE KOOMBLA RAJAH.

Captain Munro has represented to me that a nephew of yours with a body of armed men is at Addoor acting in a very improper and unauthorized manner

(To continue from the *in the letter to the Vittala Rajah.)

(True Copy.)

(Signed.) THOS. MUNRO.

Collector.

Calicut, 16th August 1799.

To,

CAPTAIN MUNRO,

Collector &c.

&c.

Canara Country.

Sir,

I have had the pleasure to receive your letter of 30th August and 19th Ultimo.

The very long list enclosed in the former, of the articles said to be plundered by the people of the Vittal Heggada Rajah, subsequent to the orders to desist from the farther prosecution of that kind of predatory warfare, has not yet, owing to the absence of the translator attached to the Commissioners and other pressing business, been translated, which will be requisite previous to its transmission to Government, whose orders I shall request thereon, a delay which is of the less consequence, as the Rajah in question is possessed of a considerable sum in the Honorable Company's Funds, which will serve as a security for such reimbursement as may be finally adjudged by Government.

In consequence of your letter of the 19th Ultimo, I instantly sent orders to the two Rajahs on the subject of their improper conduct, copy of which I have the pleasure to enclose;

and directed Mr. Stevens to suspend the payment of their pensions until they had made the restitutions required and until you should have reported a change of conduct on their parts. Copy of the reply of the Vittal Heggada I enclose.

I am,

Sir,

Your most obedient Servant.

(Signed.) J. SPENCER

President.

(A true Copy.)

(Signed.) THOS. MUNRO.

Collector.

Raydroog,
1st December 1800.

To,

WILLIAM PETRIE Esqre.

President, and Members of the

Board of Revenue.

GENTLEMEN,

Agreeable to the directions contained in your letter of the 13th ultimo, I filled up the blanks in the two divisions of Canara. Those of the Northern with the following districts:—

- | | |
|---------------|----------------|
| 1. Cundapore. | 5. Soondah. |
| 2. Honawer. | 6. Bunnawasse. |
| 3. Ankola. | 7. Bilghy. |
| 4. Soopah. | |

and those of the Southern with the remaining ten districts. The revenue of the Southern division is much greater than that of the Northern, but in the Northern, there is a greater extent of territory and a charge not less important than that of the other.

2. Accompanying is another report on the Land rent &c. of Canara. The statement of Sandal trees referred to has been lost, but I shall send another copy as soon as possible.

I am,

Gentlemen,

Your obedient Servant.

(Signed.) THOS. MUNRO,

Collector.

REVENUE RECORDS.

Soondah, 27th February 1800.

To,

J. B. TRAVERS Esquire,
Secretary to the Board of Revenue.

SIR,

1. I received your letter of the 8th, on the 24th Instant, with copy of an Extract of letter from Government placing Canara under the authority of the Board of Revenue. I am anxious to be favoured with the Regulations for collecting and for keeping the Revenue Accounts, as soon as possible, and also with whatever instructions the Board may have to send for my guidance—for many causes must still, for a considerable time, prevent my giving them any details on the revenue or state of the country. The principal of these causes are the Revenue Settlements of Soondah not being yet completed, and the necessity, I was under, of having all my English Writers at Busnoor, above a hundred miles from where I now am, both on account of the difficulty of carrying tents &c. for their accommodation in Canara and of their own objections to the hardships of the journey.

2. Had I been directed to make a settlement of any part of the Mysore dominions, but Canara and Soondah, I could easily have sent in my Jummabundy in November or December, but in those provinces I found many obstacles, which I was not aware of, and which I could have found nowhere else. Some districts were kept in a state of confusion by the emissaries of petty Rajahs, and others were in possession of the enemy for several months after I entered the country. The violence of the monsoon from July till October created much delay in assembling the inhabitants for the purpose of settling their rents—and this delay was increased by their solitary mode of life, for, both in Canara and Soondah it is only bazarmen, fishermen &c. who live in villages. The cultivators of the soil almost universally dwell in detached habitations, every man upon his own land, so that many days are frequently lost in drawing together from the jungles the scattered inhabitants of what is called a village. My progress has also been greatly retarded by the nature of the country. The length of Canara is about seven times its breadth. It is intersected by a vast number of rivers, and has scarcely a road that is passable except along the Sea coast. Soondah is separated from it by Ghauts difficult of access, and it is also a long narrow strip of country and is entirely overgrown with jungle; hence it happens that I have not, for the last 2 months, even received an answer to a letter from my Treasury Gomasthas, in less than fifteen days—or from Mangalore, in less than twenty—or from the districts to the Southward of it, in less than a month. It may therefore be easily imagined how much interruption this occasions in a country entirely new to most of the Revenue servants now employed in it, and where there must yet, for a long time, necessarily be continual references on the subject of accounts.

3. After saying so much in order to account for my slowness in sending in my Jumma-bundy, it may be necessary to mention what has been done and what is still to be done. The settlements of Canara for a small balance of last year and for the current Fusly were completely finished by the middle of January. I then came up the Ghauts from Sidasuvagur and began the settlements of this Country—but though its Revenue is trifling, it has been for some years in such a distracted state, that I shall hardly get through them and those of Bilghi before the beginning of April. Two settlements of Soondah have already been made for the current year—one by Purniah's Manager, while he held it in trust, and the other by Tahsildars sent by me in October last from Mangalore, when I was ordered to take charge. But as neither of them made sufficient allowance for the losses sustained by the inhabitants during the war, I am now making a third, granting reasonable remissions for the collections and exactions made by the descendant of the ancient Rajahs now residing in the Portuguese Territory, and by the Mahrattah Chiefs, Bopajee Scindiah and Dhondajee Ghoklah, who were at the same time and alternately in possession of different Districts. The Jamma and Kistbundy of all the districts already settled have been drawn out, and will be filled up and forwarded to the Board the moment the remaining districts are finished.

4. I have followed the same system as was adopted by Colonel Read in the Barramah, with respect to Provincial, District and Village servants, Pagoda allowances &c., as nearly as circumstances would admit of. Statements of the numbers, pay &c. of the whole, were some time ago made out and forwarded to Mr. Read at Basnoor, to be thrown into prescribed forms, and will be transmitted to the Board whenever they are returned. I am afraid, however, from there being no copy of the standard forms in the Cutcherry that he will not be able to make them perfectly correct. In regulating the amount of allowances, I have considered the average of the three Division Cutcheries of the Barramah as my limit. There is, however, a very heavy extra charge in Soondah for Military Peons. Purniah left near fourteen hundred in this Province. I have reduced them to a thousand, but a further reduction of them can only be made slowly and gradually, for reasons which I shall hereafter have occasion to explain to the Board.

Mr. Read has begun the English copies of the monthly accounts and will, I hope, in the course of next month, be able to finish them as far as the 31st December.

5. The periods of the Kists and their proportions do not differ materially from those of the Barramah. The whole are included between the 1st December and the 12th July. In Canara, both before and ever since its conquest by Hyder, the Kists were paid between the 1st November and 31st October. Something was collected in almost every month; the portions were irregular, but there was always one quarter of the whole outstanding after the 12th July. As I have not however been able to discover that either the seasons or the realisation of the produce are so late as to render it expedient to protract the kists to October, I have anticipated a part of them several months, and made the last kist of land rent payable in June. This will no doubt be attended with some inconvenience to the inhabitants, or at least to the improvident part of them, for the first year, but not afterwards—for there is no natural cause that ought to render the difficulty lasting. The people of Ankolah, where the seasons are the same, have always paid their rent within the Fusly year. This is likewise the case in Soondah, where the

seasons, however, are different. The amount of the kists arising from grain is all paid by the end of February, that from Betel-nut, by the end of April, and that from Pepper, by the end of June.

6. In making the settlement, I did not think myself authorised to adopt any new principle, either of raising or lowering the rents. I thought them too high, as I think they are in every part of India that I have seen, but I conceived that it belonged to the Board, and not to me, to determine what part of them it might hereafter be proper to reduce. I have preserved them as nearly as possible as they were under the Governments of Hyder and Tippu. I have nowhere raised them, and I have lowered them only where I was convinced that they could not otherwise be realised. I have little doubt of the settlements being collected in Soondah—but the inhabitants of Canara are so different in their manners and dispositions from the other natives of India, that I have not the same confidence of realising the revenue of that province—and until I shall have had the experience of one complete year, I cannot pretend to say that the collections may not fall greatly short of the settlements.

7. I shall not be able to state to the Board the exact amount of the revenue, till the settlements are finished. The demands upon it at present, besides the usual charges, amount to near a Lac of Rupees monthly, for the payment of the troops. I transmitted lately to the Resident in Mysore a Bill drawn by the Paymaster of Canara, on the Military Paymaster General of Bombay, for Bombay Rupees 90329—2—14.

I am,

Sir,

Your obedient Servant.

(Signed). TH. MUNRO.

Collector.

Buddengaer in Soondah, 12th March 1800.

To,

WILLIAM PETRIE Esquire,

President,

and Members, Board of Revenue.

GENTLEMEN,

1. As the Resident in Mysore has advised me that he has already referred to you my letter of the 10th January on the sale of Pepper, and has now transmitted to me a copy of a letter from Secretary to Government, dated the 6th February, containing the decision of the Right Honorable the Governor in Council on the subject, I have, in consequence, commuted for a money rent the quantity of Pepper deliverable by the inhabitants as part of the kists of the current year. But it is not enough merely to relinquish Government's share for the present. It is absolutely necessary that I should be authorised to assure the cultivators that Government will not, at any future period, demand any part of the produce from them in kind. The Pepper plantations of this Province have, for some years, been going rapidly to decay, and nothing but such a measure as this will restore them to their former condition.

2. The sale of Pepper was in former times unrestrained in Soondah, and none was received by the Sirkar in payment of the Revenue, till about the year 1754, when, the rapacious avarice of the Rajah led him to monopolise the whole produce of the Country for the purpose of selling it to the European factories. This was continued till the year 1763, when, the

Country having fallen under the dominion of Hyder Ally, he consented, on the representation of the inhabitants, of the losses they had sustained, to restrict the Sirkar share to 500 Nidj of about 518 lbs. each, which he sold to the English factory at Honore. This quantity was regularly delivered by the cultivators during the life of Hyder and the early part of Tippu's reign—but the prohibition he afterwards issued against selling to Europeans, and the effects of the monopoly itself, have since reduced it to 282 Nidj, and it is reckoned that the gross produce is not now one half of what it was before the year 1754. The inhabitants have already seen Government monopolising the pepper in different proportions from 282 Nidj to the whole produce. They will naturally conclude that what happened before may happen again, and nothing but completely removing their apprehensions on this head will encourage them to cultivate extensively a plant which does not yield fruit till the fifth or sixth year, and not till after the application of much labor and expense.

3. The inhabitants always received credit in their kists for the Sirkar Pepper, at the rate of Country Pagodas 18 per Nidj. The average price of the current year has been about 28 Country Pagodas. I might easily have settled the commutation within one or two Pagodas of this price, because the cultivators would have agreed to it, in order to get rid of the interference of the Revenue Servants; but I thought it fairest and best to fix it at the original rate. The immediate loss to Revenue is above 2000 Pagodas. The sacrifice is not great, and the ruinous state of the Plantations requires it. I considered besides, that to have exacted more than the original commutation would have been raising the land rent of the Pepper Plantations, which is already too high, for whenever they begin to yield fruit, it is increased to three or four times its former standard of that of Rice lands—that this has already been done in all the old Plantations—and that, exclusive of this triple or quadruple rent, a duty of about 25 per cent. on the value is paid by all Pepper before it leaves the District. From all this, it appears that the cultivation of Pepper is already loaded with sufficient burdens, and that, so far from throwing the difference of the price of the share now relinquished by Government upon the land rent, it would be better, both for extending the cultivation of the Plant and for the future increase of Revenue, that no additional rent should ever be imposed upon land on account of its having been converted into a Pepper Plantation.

4. Having been apprised by the Commercial Resident in Malabar that he had been allowed to extend his investment to six thousand Cundies, but had only formed his engagement for five thousand, and knowing at the same time that the Pepper which had been delivered was considerably short of these engagements, and that Native Agents were purchasing it on account of the Contractors in Canara, Soondah, Bilghee and Nuggar, I thought it advisable to order the Amildars to sell them the quantity specified, as being on hand, in my letter to Colonel Close of the 10th January, lest by waiting till the price should have been settled by a tedious correspondence with the Resident, it might have been too late in reaching Malabar to be sent home by the ships of the season.

I am,
Gentlemen, Your obedient Servant.
THOS. MUNRO.
Collector.

Cundapur, 29th April 1800.

WILLIAM PETRIE Esquire,
President, and Members of the
Board of Revenue.

GENTLEMEN,

1. I have received your letter of the 4th Instant, covering copy of a letter from Government, of the 29th of March, and Extract of an Act of the 33rd of his present Majesty, and calling on me for my interpretation of it.

I have never imagined that the meaning of the Act could be mistaken. I have always considered it as a most clear and positive prohibition against my receiving, under any pretence, any emolument exclusive of the fixed salary entered in my public accounts. Canara being a recent acquisition, it can have no emoluments derived from the obsolete periods of the Company's Government, but were the Act so loosely worded as to admit of emoluments being received without transgressing the letter of it on the precedent of the late Government, I should think it my duty to supply from my own mind the defect of expression, to conform strictly to the spirit of the Oath and to confine myself to the receipt of my public salary. Understanding the Act therefore in this sense, it is hardly necessary to add that I never have received any money, except my Military pay, which does not appear in my Revenue Accounts.

2. In consequence of a letter from Mr. Uthhaff, of which I enclose the triplicate, I have advanced to the Captain of the Frigate sent him by the Governor of Goa, four thousand (4000) Bahaderi Pagodas, and shall make him such further advances as he may require for purchasing rice. The advanced period of the season rendered it necessary to take this measure upon myself without waiting for your orders.

I am,
Gentlemen,
Your obedient Servant,
(A True Copy.) THOS. MUNRO.
Collector.

Cundapur, 4th May 1800

WILLIAM PETRIE Esquire,
President, and Members of the
Board of Revenue.

GENTLEMEN,

1. I now send you my Moyeri Zaubitahs and Estimates for the Current year, fusly 1209. It was not possible to send them sooner, because the Jammabundy of Soondah was not finished till the middle of last month. I could have wished to accompany the Estimates with the Jammabundy and Kistbundy, in order that you might have an opportunity of comparing the probable receipts with the disbursements, 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 Enamdars 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 these 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 it again. I have therefore deducted it from the Kistbundy, but it will be added to it next year. All Enams have been resumed except those entered in the Jammabundy, which amount to Star Pagodas 6,567—1—5; this sum added to the collections of the Mahrattas constitutes the difference between the Jammabundy and Kistbundy.

3. In the Provincial Cutchery, 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 Cutchery may be detached to Soonda when I am below the Ghauts, and to Canara when I am myself in Soonda. The Sheristedars 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 the 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 Cutcheries, few of them have served in any higher situation than that of a Curnam. Rice, the cheapest article in the Country, is usually 10 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, altho' 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 no where 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 Bahaderi Pagodas, which gives them about one seventh more.

4. In the District charges, the pay of some of the Tassildars is high, for the same reasons that that of some of the Head Servants of my own Cutchery is so—the difficulty of finding people fit to supply their place and the dearness of all the necessaries 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 Districts 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 Cutcheries or from the District Cutcheries to the Treasury, unless it is escorted by a strong party of Peons. The Stull or District Shanbagues in Sedashigur were, under the Mogal Government, Gomastahs of the Desmook. Their Enams, 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 Sauderwarid 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 Enams which, I knew, 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 any body 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 expence of Cutcheries 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 twelve hundred Military Peons were left in Soonda by Purniah. I have reduced them gradually to 700, but 900 is entered as being nearest the average number employed. Soonda is full of Banditti. The heads of almost every village have 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 safe guards for which they are obliged to pay. Every Zemindar protects them in his own Zemindary for the sake of the Customs he levies from them, but he never emits any opportunity of plundering them when they pass by another route, and as half the Revenue of Soonda arises from the Customs on Beetlenut, 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 Devie and three small islands depending upon it are under the Cutchery of Mangalore. They are inhabited by Mopilas 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 Mosque allowances are kept below the proper standard, till the amount of private Enams 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, &c.

(Signed)

THOS. MUNRO.

Collector.

Cundapur, 11th May 1800.

To,

WILLIAM PETRIE Esquire,

President, and Members of the

Board of Revenue.

GENTLEMEN.

1. I now send you the Kistbandy of the Settlement of the Balance of Fusly 1208, the Jumamahbandy and Kistbandy of Fusly 1209 and the general Revenue Statement of 1209; and as they are made out according to the Forms observed in the Barramah, they require very little explanation.

2. There is no Balance of 1208 for Sondah, because that Province not having been delivered over to me till the end of October, not only the whole Revenue of last year, but also a considerable sum on account of the current year had been collected previous to that period. The Settlement of the Balance of last year in Canara was made by deducting from the outstanding balance of that one year, rejecting all older balances, a reasonable sum as a kind of compensation for the losses sustained by the inhabitants during the War; and taking the remainder as the due of Government. A much larger sum than this balance had been embezzled by the Revenue Officers of Tippoo Sultan, some of whom had escaped with their booty, but by the farther greatest part had fallen into the hands of the Rajahs of Coorg, Sondah, Bilghoe, Dhondiah &c., who stripped them of every thing. A few had been seized by the inhabitants, or sent back by Purniah, from whom I recovered some Balances which they had deposited with Soucars, which appear in the Account of Extra Revenue as recoveries from Soucars and inhabitants.

3. The sum of Star Pagodas 14,605—17—1 deducted from the Jumamah before drawing out the Kistbandy was collected by the different Chiefs under whose names it is entered—as it is independent of the plunder carried off by their troops and was collected by Amildars regularly appointed, who gave receipts for the amount it was necessary to carry to the credit of the inhabitants in the Settlement of the current year. A part of the sum collected by Purniah's Amildar, has been remitted to me by order of the Resident in Mysore, and the rest of that Balance, after deducting the charges of collection, will of course also be paid.

4. The Revenue has been divided into the different heads of Land rent, Licences and Customs, as accurately as it could be done in the first Settlement of a new Country where I was pressed for time and always found much difficulty in procuring information on every subject

of detail. Many small branches therefore have been closed under one head which properly belong to another and must be transferred to it next year.

5. All Enams in Canara were ordered to be resumed by Tippoo, but it was impossible to carry such an order into effect while all the detail of Revenue was managed by his Hindoo subjects, and while the Mussalmen in the higher offices found it expedient to indulge their prejudices in order to engage them to favor the more readily their own peculations. Lands to the amount of—entered in the General Statement were therefore, always continued as Enams to different Pagodas, and allowances in money were also paid to them to the amount of more than thirty thousand Pagodas. Both these sums were entered in the Public Accounts as outstanding balances. I have continued the Enams in Land as before, but have reduced money allowances to the sum specified in the Mozen Zabithahs, because there are still in many Districts Devastanum Enam lands to a considerable amount, which have always been concealed from the District Cutcherry and are in general only known to the Curnums of villages, which it is necessary I should have a correct detail of, before I can venture to make any addition to the present establishment.

P. S. The General
Statement will follow
by next Tappal.

I am,

Gentlemen,

Your Obedient Servant.

(Signed) THOS. MUNRO,

Collector.

A letter has just been received from the Amildar of Jamalabad, informing me that a party of the Beel Poligar's Peons had, on the night of the 7th Instant, surprised the Village of Oparangurry in which the Tahsildar of Kurrup then was with his Cutcherry. The Tahsildar found means to escape in the dark, but there are no accounts of the other public servants, or of what money was in the Cutcherry at the time. The District of Kurrup runs along the foot of the ghauts between the passes of Jamalabad and Soobramaney skirting the Bheel country. It is therefore completely exposed to the incursions of the rebels. No more Revenue can possibly be drawn from it while it remains unprotected, and as it is likewise to be apprehended that the inhabitants, who have hitherto been more regular than those of any other District in the payment of their rents, might be compelled, in order to save their property, to join the Banditti, I have taken upon myself to order the Amildar to raise 200 peons and return to his former station. About 85 per cent. of the Revenue of the current year has already been collected. It can hardly be supposed that any body of Peons will enable the Tahsildar to realize the whole of the balance, but they will enable him to collect considerably more than their own pay and to prevent the rebels from establishing themselves in the District. I have communicated my intention of raising Peons to the Resident in Mysore and shall act as he may direct. In the meantime, I trust the Board will view it as a necessary measure which, though it involves a heavy expense, has only been adopted to avoid a greater expense in the loss of Revenue which would inevitably be the consequence of leaving the District deserted.

(Signed). THOS. MUNRO.

No. A Jummahbundy and Kistbundy of Enam and Soondah

DISTRICTS.	JUMMA OF THE PRESENT										
				Classed under its							
	Mogons or Hoblies.	Villages.	Tassildars.	Land Rent, Tribute and Quit rent.			Village Taxes and Licenses.			District Taxes and Licenses.	
	1	2	3	5			6			7	
Mangalore.	4	75		21,803	17	60	135	32	11	6,246	32 31
Vittul.	5	51		19,033	12	7	2,210	31	57	"	" "
Bekul.	5	31		21,933	22	51	583	21	48	"	" "
Kurrupe.	6	143		18,043	25	58	825	21	71	268	5 11
Pootoor.	5	91		22,003	26	39	14	1	2	784	28 64
Buntwall.	6	99		23,384	15	56	1,091	23	12	1,375	11 21
Karkull.	7	90		23,316	7	87	1,104	27	65	527	20 22
Mulki.	9	108		31,177	30	28	121	24	55	2,545	24 34
Bilsawer.	8	111		41,616	22	10	277	28	9	1,314	10 21
Barkoor.	10	136		43,280	13	30	171	20	4	1,514	10 2
Cundapoor.	12	133		49,768	17	60	306	20	46	386	10 21
Hunawer.	14	165		43,327	31	30	3,534	9	41	796	20 40
Ankolah.	12	132		27,083	10	30	259	30	27	1,290	" "
TOTAL.	103	1,473		3,95,978	"	"	10,218	8	89	17,642	29 61
Soopah.	12	323		15,036	26	60	285	10	22	176	" "
Soondah.	11	251		13,718	35	60	1	27	21	84	28 51
Bunnawasse.	6	117		15,761	25	58	"	"	"	"	" "
Bilghi.	13	74		14,148	6	55	"	"	"	5	17 31
TOTAL.	42	764		58,665	22	73	287	1	42	314	5 11
GRAND TOTAL	145	2,237	Star Pagodas	4,54,643	23	62	10,505	10	2	17,963	34 71

for *Fusly* 1209 or from 11th July 1799 to 11th July 1800

YEAR FUSLY 1209.																		
principal Heads						Classed as collected.						Dondajee.		Ghokala.				
Road and market customs.			Grand Total.			Land rent and Village Taxes.			District Licenses.			Road customs.			Land Rent.		Land Rent.	
8			9			10			11			12			13		14	
25,136	17	60	54,322	28	8	21,933	13	71	6,246	32	32	26,136	17	60				
7,895	31	30	29,140	6	14	21,244	10	61	"	"	"	7,895	31	30				
261	17	59	23,486	25	78	22,522	8	19	"	"	"	964	17	59				
1,868	32	73	20,506	14	53	18,339	12	49	268	5	11	1,868	32	73				
2,923	15	35	25,725	35	60	22,017	27	41	784	28	64	2,923	15	35				
1,503	31	9	32,355	9	22	29,476	2	68	1,375	11	25	1,503	31	9				
4,820	15	34	29,768	34	78	24,420	35	19	527	20	25	4,820	15	34				
3,397	29	66	37,243	1	23	31,219	19	3	2,545	24	34	3,397	19	66				
5800	"	"	47,608	24	36	41,591	14	13	1,914	10	23	5,800	"	"				
4,605	25	57	49,571	33	35	43,451	33	31	1,514	10	24	4,605	25	57				
3,885	25	57	54,427	2	16	51,155	2	26	386	10	23	3,885	25	57				
2,957	1	12	55,715	3	49	52,062	4	71	736	20	46	2,857	5	12				
2,674	13	30	31,307	1	60	27,343	4	30	1,290	"	"	2,674	13	30				
67,334	9	42	4,91,160	12	57	4,06,196	2	25	17,649	29	67	67,334	9	42				
9,340	23	52	24,838	24	55	15,322	1	2	176	"	1	9,340	23	52	"	"	"	168 22 10
15,375	22	50	29,192	1	23	13,720	27	1	84	23	52	15,375	22	50	"	"	"	2,396 34 58
18,355	15	34	29,121	5	12	15,761	25	58	"	"	"	13,359	15	34	268	20	6	2,153 15 55
11,251	15	31	25,453	3	48	14,143	6	55	53	17	39	11,251	15	31	"	"	"	" " "
49,329	5	10	1,08,594	34	58	58,952	24	35	314	5	12	49,329	5	10	268	20	6	4,719 " 43
1,16,662	14	52	5,99,775	11	35	4,65,148	33	64	17,963	34	79	1,16,662	14	52	268	20	6	4,719 " 43

No. A. Jummahbundy and Kistbundy of Enam and Soondah

DISTRICTS.	DEDUCT COLLECTIONS OF 1209 DE. RE THE COMPANY'S GOVERNMENT.					
	Bilghi Poligar.		Pompiah Purniah's Amildar of Soondah.			Total.
	Land Rent.	Land Rent.	Sayer.	Extra collections Columns. 16 and 17.	Land Rent.	Customs.
	15	16	17	18	19	20
Mangalore.						
Vittul.						
Bekul.						
Kurru.						
Pootoor.						
Buntwall.						
Karkull.						
Mulki.						
Bilsawer.						
Barkoor.						
Cundapoor.						
Hunawer.						
Ankolah.						
TOTAL.						
Soopah.	8,016	9	41	1,212	14	53
Soondah.	"	"	"	886	7	36
Bunnawassee	1,925	6	14	1,192	32	74
Bilghi.	1,558	"	"	"	"	"
TOTAL.	5,999	15	55	3,291	19	3
GRAND TOTAL	5,999	15	55	3,291	19	3

for Fusly 1209 or from 11th July 1799 to 11th July 1800. (Continued).

Land and Customs.	BALANCE TO BE COLLECTED AFTER DEDUCTING							
	Collections made before the Company's Government.				1st Kist, October.			
	Land Rent.	Licences	Customs.	Total.	Land Rent.	Licences.		
21	22	23	24	25.	26	27		
	21,939	13	71	6,246	32	32	26,156	17
	21,244	10	64	"	"	"	7,895	31
	22,522	8	19	"	"	"	964	17
	18,369	12	19	268	5	11	1,868	22
	22,017	27	41	782	28	64	2,923	16
	29,476	2	68	1,375	11	25	1,503	31
	24,420	35	19	527	20	25	4,820	15
	31,799	19	3	2,545	24	34	3,227	29
	41,594	14	13	1,914	10	23	3,800	"
	43,451	33	34	1,514	10	24	4,605	25
	50,555	2	26	383	10	23	3,885	25
	52,062	"	71	796	20	43	2,857	5
	27,345	"	30	1,290	"	"	2,674	13
	4,06,196	9	28	17,649	29	67	67,334	9
4,486	15	35	10,524	26	78	174	"	1
3,428	23	52	10,437	20	67	84	23	52
5,632	13	74	10,221	22	69	"	"	"
1,558	"	"	13,090	6	55	53	17	39
14,605	17	1	44,674	5	5	312	5	12
14,505	17	1	4,50,870	14	27	17,988	34	79

No. A. Jummahbundy and Kistbundy of Enam and Soondah

DISTRICTS.	2nd Kist, November.													
	Customs.		Total.		Land Rent.		Licences.		Customs.		Total.		Land Rent.	
	28	29	30	31	32	33	34	35	36	37	38	39	40	41
Bangalore.	"	"	1,021	25	47	"	"	250	21	49	"	"	"	"
Bittul.	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Bekul.	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Burru.	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Botoor.	11	15	34	11	15	34	"	"	"	"	"	"	"	"
Buntwall.	"	"	"	"	"	"	"	"	"	"	"	"	3,072	34
Barkull.	"	"	"	"	"	"	"	"	"	"	"	"	2,382	14
Bulki.	"	"	"	"	"	"	"	"	"	"	"	"	3,468	16
Bilsawer.	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Barkoor.	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Bandapoor.	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Bunawer.	"	"	"	"	"	"	"	"	"	"	"	"	8	27
Bnkolah.	"	"	"	"	"	"	"	"	"	"	"	"	"	"
TOTAL.	11	15	34	1,033	5	1	"	250	21	49	"	250	21	49
Bopah.	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Bondah.	"	"	"	"	"	"	"	"	"	"	"	"	4,551	25
Bunnawasse.	"	"	"	"	"	"	"	"	"	"	"	"	5,187	15
Bilghi.	"	"	"	"	"	"	"	"	"	"	"	"	2,890	12
TOTAL.	"	"	"	"	"	"	"	"	"	"	"	"	2,890	12
RAND TOTAL	11	15	34	1,033	5	1	2,890	12	25	49	543	14	3,684	12

for Fusly 1209 or from 11th July 1799 to 11th July 1800 (Continued.)

3rd Kist, December 1799.							4th Kist, January 1800.						
Licences.		Customs.		Total.		Land Rent.	Licences.		Customs.		Total.		Land Rent.
35	36	37	38	39	40		41	42	43	44	45	46	
879	5	5	"	"	"	879	5	5	2,310	6	75	920	"
"	"	"	"	"	"	"	"	"	"	"	"	"	3,230
"	"	"	"	"	"	"	"	"	"	"	"	"	2,280
"	"	"	"	"	"	"	"	"	"	"	"	"	2,162
"	"	"	"	"	"	"	"	"	"	"	"	"	2,338
"	"	"	"	"	"	"	"	"	"	"	"	"	2,426
"	"	"	"	"	"	"	"	"	"	"	"	"	6,424
"	"	"	"	"	"	"	"	"	"	"	"	"	5,405
"	"	"	"	"	"	"	"	"	"	"	"	"	6,911
"	"	"	"	"	"	"	"	"	"	"	"	"	4,412
"	"	"	"	"	"	"	"	"	"	"	"	"	4,536
"	"	"	"	"	"	"	"	"	"	"	"	"	5,226
"	"	"	"	"	"	"	"	"	"	"	"	"	4,008
"	"	"	"	"	"	"	"	"	"	"	"	"	1,127
929	11	66	1,281	23	12	11,222	4	31	48,837	35	59	1,533	30
"	"	"	"	"	"	"	"	"	"	"	"	"	4,237
"	"	"	"	"	"	"	"	"	"	"	"	"	2,255
"	"	"	"	"	"	"	"	"	"	"	"	"	5,187
"	"	"	"	"	"	"	"	"	"	"	"	"	1,246
"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	9,739
929	11	66	1,281	23	12	20,961	9	42	56,577	13	3	1,595	10

No. A. Jummahbundy and Kistbundy of Enam and Soondah

DISTRICTS.	5th Kist, February.				6th Kist, March.			
	Land Rent.		Licences.		Land Rent.		Licences.	
	42	43	44	45	46	47		
Mangalore.	4,620	20 55	918	" "	4,421	" "	9,959	20 35
Vittul.	4,680	21 49	" "	" "	4,680	21 49	3,885	25 56
Bekul.	4,207	22 9	" "	" "	4,207	22 9	4,828	20 46
Kurru.	4,268	4 4	" "	275 18 62	4,558	24 66	3,428	20 46
Pootoor.	4,732	19 64	113 24 75	45 25 67	4,891	25 36	4,571	15 34
Buntwall.	6,582	30 69	165 25 57	" "	4,748	20 46	4,582	30 69
Karkull.	1	1 2	" "	429 13 71	430	14 73	5,142	30 69
Mulki.	4,705	5 11	457 5 11	514 10 23	5,676	20 45	4,705	5 12
Bilsawer.	8,780	13 50	" "	514 10 23	9,294	23 73	8,780	13 50
Barkoor.	9,129	35 49	" "	368	9,497	35 49	9,129	35 49
Cundapoor.	10,456	23 32	" "	2,826 6 14	13,282	29 46	10,456	23 32
Hunawer.	8,136	3 27	168 34 36	430 2 36	8,735	4 19	8,000	" "
Ankolah.	7,306	6 45	" "	" "	7,306	6 45	7,306	6 45
TOTAL	75,622	20 46	1,323 18 19	9,824 15 46	87,270	18 21	79,433	32 63
Soopah.	2,609	28 69	42 10 24	2,057 2 52	4,709	5 65	1,142	30 68
Soondah.	1,704	10 22	" "	1,942 20 68	3,647	5 16	571	15 34
Bunnawasse.	1,122	30 68	" "	1,942 30 68	3,085	25 56	857	5 12
Bilghi.	2,660	28 43	" "	1,496 20 46	4,157	13 9	2,974	19 42
TOTAL	8,117	26 42	42 10 24	7,439 12 74	15,599	13 60	5,545	34 76
GRAND TOTAL	83,740	11 8	1,865 28 43	17,263 28 40	1,02,869	32 11	84,981	31 59

for Fusly 1209 or from 11th July 1799 to 11th July 1800. (Continued).

				7th Kist, April.											
Customs.		Total.		Land Rent.		Licences.		Customs.		Total.					
48	49	50	51	52	53										
3,600	" "	3,791 35 69	4,253 25 58	571 15 34	3,885 25 57	8,710 30 69									
2,326	8 59	7,211 34 35	3,835 25 57	" "	2,057 5 11	5,942 30 68									
171	15 34	5,000	" "	4,828 20 46	295 25 57	5,114 10 23									
228	20 46	3,632 10 23	3,4 8 20 46	5 25 57	217 5 11	3,651 15 34									
580	30 46	5,2 9 5 11	4,571 15 34	137 5 12	571 15 34	5,280									
371	7 16	5,119 27 62	4,582 30 69	165 25 57	371 7 16	5,119 27 62									
800	" "	5,542 30 69	5,142 30 69	181 25 26	800	6,127 20 25									
514	10 23	5,219 15 35	4,705 5 12	437 5 11	514 10 23	5,676 20 46									
1,085	25 57	9,366 3 27	7,968 30 68	674 10 23	616 34 78	9,260 4 9									
1,142	30 68	10,272 30 37	8,562 10 23	655 25 57	1,037 25 57	9,985 25 57									
285	25 57	10,742 13 9	9,603	102 30 69	285 25 57	9,938 20 46									
242	30 68	8,5 6 27 20	9,142 30 68	114 10 23	242 30 69	9,000									
571	15 34	7,877 21 79	4,641 18	261 15 33	477 25 57	5,380 23 10									
13,020	31 28	93,533 3 76	71,014 12 70	3,360 15 12	1,463 21 47	89,8 13 49									
1,417	5 11	2,602 10 23	1,142 30 68	40	1,417 5 11	2,539 35 79									
1,042	30 68	2,514 10 22	571 15 34	16	1,942 30 69	2,530 10 23									
1,42	30 68	2,900	085 25 57	" "	1,942 30 68	2,648 20 45									
2,418	11 24	5,392 30 65	1,371 15 34	32	1,714 10 23	3,117 23 57									
7,723	6 11	13,369 15 31	3,771 15 33	88	7,017 5 11	10,76 20 44									
20,741	1 39	1,06,842 19 27	73,785 28 23	3,448 15 12	18,450 25 5	1,07,4 34 13									

No. A. Jummahbundy and Kistbundy of Enam and Soondah

DISTRICTS.	8th Kist, May.											
	Land Rent.			Licences.			Customs.			Total.		
	54	55	56	55	56	57	56	57	58	57	58	59
Mangalore.	4,253	25	58	571	15	34	6,514	10	23	11,339	15	35
Vittul.	8,885	25	57	"	"	"	2,171	15	35	6,057	5	12
Bekul.	4,823	20	40	"	"	"	235	25	57	5,114	10	23
Kurru.	3,428	20	46	114	10	23	342	30	69	3,885	25	58
Pootoor.	4,571	15	34	137	5	12	571	15	34	5,280	"	"
Buntwall.	4,582	30	69	188	20	46	371	7	16	5,142	22	51
Karkull.	4,000	"	"	114	10	23	870	15	34	4,984	25	57
Mulki.	4,705	5	12	457	5	11	293	33	75	5,456	8	18
Bilsawer.	7,988	"	1	542	30	68	542	30	68	9,053	25	57
Barkoor.	8,262	10	23	400	"	1	822	30	68	9,485	5	12
Cundapoor.	9,600	"	"	102	30	69	285	25	57	9,988	20	46
Hunawer.	10,285	25	58	114	10	23	342	30	69	10,712	30	70
Ankolah.	4,041	18	"	342	30	69	411	15	35	5,595	28	24
TOTAL.	75,013	18	4	3,085	25	59	1,382	7	"	91,928	17	63
Soopah.	1,142	30	68	22	30	68	1,417	5	11	2,582	30	67
Soondah.	457	5	12	20	20	46	2,628	20	46	3,106	1	24
Bunnawasse.	685	25	57	"	"	"	1,885	25	58	2,571	10	35
Bilgh.	1,371	15	34	8	"	"	1,714	10	23	3,093	25	57
TOTAL.	3,657	5	11	51	15	34	7,645	25	58	11,354	10	23
GRAND TOTAL.	78,670	25	15	3,137	5	13	21,472	25	58	1,03,280	18	6

for Fusly 1209 or from 11th July 1799 to 11th July 1800. (Continued.)

	9th Kist, June.												10th Kist, July.					
	Land Rent.			Licences.			Customs.			Total.			Land Rent.			Licences.		
	58	59	60	59	60	61	60	61	62	61	62	63	62	63	64	63	64	65
	1,850	22	59	314	16	46	6,441	16	73	8,636	20	15	"	"	"	228	24	55
	2,813	"	21	"	"	"	124	15	76	2,937	16	17	"	"	"	"	"	"
	1,663	15	76	"	"	"	143	13	30	1,809	29	26	"	"	"	"	"	"
	1,676	"	46	114	10	23	228	20	46	2,018	31	35	"	"	"	8	25	57
	1,145	4	61	137	5	11	571	15	35	1,813	25	27	"	"	"	122	19	23
	1,343	6	34	158	20	45	256	32	73	2,393	23	72	"	"	"	150	"	"
	2,316	20	61	114	10	23	830	"	"	3,260	31	4	"	"	"	114	10	23
	2,099	10	41	457	5	12	228	20	45	2,785	"	20	"	"	"	354	3	69
	3,984	"	1	411	15	34	411	15	34	4,803	3	69	"	"	"	285	25	53
	4,131	7	37	214	10	23	408	20	46	4,754	2	26	"	"	"	214	10	23
	4,815	23	12	102	30	68	114	10	23	5,032	23	23	"	"	"	77	25	57
	11,428	20	46	114	10	23	457	5	11	12,000	"	"	972	11	66	110	30	69
	2,157	9	41	342	30	69	554	10	23	3,045	14	53	163	"	"	342	30	69
	42,121	34	49	2,511	29	53	10,740	17	40	55,374	16	7	1,135	29	24	2,009	27	23
	649	"	"	11	15	34	1,417	5	11	2,077	20	45	"	"	"	5	25	57
	323	15	56	22	30	68	2,514	10	24	2,863	20	68	"	"	"	25	8	13
	415	33	14	"	"	"	1,885	25	58	2,031	22	72	"	"	"	"	"	"
	1,374	15	34	8	"	"	1,714	10	23	3,093	25	57	450	8	"	5	17	39
	2,762	28	24	42	10	22	7,531	15	36	10,336	18	"	450	8	"	36	15	34
	41,884	26	73	2,553	32	"	18,271	32	76	65,710	19	63	1,556	1	24	2046	6	57

No. A. Jummahbundy and Kistbundy of Enam and Soondah for
Fusly 1209 or from 11th July 1799 to 11th July 1800. (Concluded).

DISTRICTS.	11th Kist, August.																													
	Customs.						Land Rent.						Licences.						Customs.						Total.					
	64			65			66			67			68			69														
Mangalore. .	1274	62	1,502	23	37	21,939	13	71	6,246	32	32	26,136	17	60	14,322	28	3													
Vittul. . .	"	"	"	"	"	21,244	10	64	"	"	"	7,895	31	30	23,140	6	14													
Bekul. . .	78	9	41	78	9	41	22,522	8	19	"	"	964	17	51	23,486	21	73													
Kurru. . .	219	24	34	228	14	11	18,369	12	49	28	5	11	1,868	32	73	20,506	14	58												
Pootoor. . .	571	15	35	653	34	55	22,017	27	41	784	28	64	2,923	15	35	25,755	35	60												
Buntwall. . .	133	12	48	283	12	4	29,476	2	68	1,375	11	25	1,563	30	9	32,335	9	22												
Karkull. . .	800	"	"	914	1	25	24,420	35	19	5	7	25	4,820	15	34	29,768	34	78												
Mulki. . .	"	"	"	854	3	69	31,219	13	3	2,541	24	34	3,397	29	66	37,213	1	23												
Bilsawer. . .	285	25	53	371	15	36	41,891	14	15	1,9	4	10	23	3,800	11	11	47,688	24	38											
Barkoor. . .	368	20	46	582	30	69	43,454	33	3	1,514	10	24	4,605	25	57	49,371	33	55												
Cundapoor. . .	88	4	9	165	29	66	50,155	2	20	336	10	25	3,885	25	57	54,427	2	76												
Hunawer. . .	228	20	46	1,311	27	21	52,062	4	7	716	2	46	2,857	5	12	55,715	30	49												
Ankolah. . .	558	7	16	1,061	19	43	27,343	4	80	1,290	"	"	2,674	13	30	31,307	17	60												
TOTAL.	4,605	32	75	7,751	17	42	4,06,196	9	80	17,841	29	67	67,334	9	11	4,56,180	12	57												
Soopah. . .	655	20	26	661	10	3	10,924	26	58	176	"	1	2,251	18	41	20,552	9	20												
Soondah. . .	2,316	39	69	2,342	3	7	10,497	20	67	54	2	52	15,231	5	12	23,753	3	51												
Bunnawasse. . .	1,724	9	41	1,724	9	41	10,221	22	69	"	"	"	13,267	4	29	23,488	27	18												
Bilghi. . .	1,650	19	28	2,165	25	62	13,090	6	55	53	17	28	11,251	15	34	24,845	8	48												
TOTAL.	6,346	31	79	6,833	22	33	44,674	5	7	314	5	12	49,001	7	21	53,289	17	57												
AND TOTAL	10,952	31	84	14,585	3	75	4,50,870	14	37	17,863	34	79	1,16,335	16	78	4,85,169	30	84												

(Signed). THOMAS MUNRO,
Collector.

No. B. Kistbundy of the Balance of Fusly 1208 in Canara.

DISTRICTS.			TAHSILDARS.	1st Kist,		
				Land Rent.		
Mangalore. . .	4	75	Narrain Row.	8,838	22	26
Bekul.	5	131	Tirmul Row.	1,099	6	21
Vittul.	5	57	Tirmul Row.	1,064	24	52
Pootoor.	5	91	Conaree Row.	201	1	43
Kurru.	6	142	Sashagberry Row.	672	7	16
Buntwall.	6	99	Annanjee Row.	"	"	"
Karkull.	7	90	Causee Row.	2,668	28	29
Mulki.	9	106	Latchman Row.	987	15	35
Bilsawer.	8	111	Soorapah.	997	35	18
Barkoor.	10	136	Honomunta Row.	"	"	"
Cundapoor.	12	138	Rama Row.	138	4	9
Honawer.	14	165	Conaree Row.	"	"	"
Ankolah.	13	132	Govinda Row.	"	"	"
Bilghy.	13	74	Tirmul Row.	"	"	"
TOTAL.	115	1,547		11,563	2	22

No. B. Kistbundy of the Balance of

DISTRICTS.	October.						2nd Kist, November.					
	Customs.			Total.			Land Rent.			Customs.		
angalore.	486	12	16	4,324	35	2	243	9	50	17	26	37
skul.	"	"	"	1,099	6	34	1,449	3	10	"	"	"
itul.	"	"	"	1,061	24	52	707	28	15	6	22	9
urup.	8	3	26	209	4	69	1,936	8	42	418	27	60
ootoor.	5	25	56	677	32	72	1,610	9	46	116	23	63
untwall.	"	"	"	"	"	"	1,914	13	13	532	24	15
arkull.	132	"	"	2,800	29	29	4,429	22	56	411	28	63
ulki.	"	"	"	987	15	35	2,483	26	65	119	12	69
ilsawer.	56	32	1	1,454	31	19	2,419	35	33	28	2	46
arkoor.	"	"	"	"	"	"	3,833	7	4	"	"	"
undapoor.	6	5	32	144	9	41	9,242	18	52	"	"	"
Ionawer.	"	"	"	"	"	"	5,769	32	13	81	27	21
Aukolah.	"	"	"	"	"	"	356	11	4	352	7	37
ilght.	"	"	"	"	"	"	"	"	"	10	10	23
TOTAL	695	7	11	12,363	9	33	36,476	10	3	2,096	2	43

Fusly 1208 in Canara. (Concluded.)

3rd Kist, December.									TOTAL.								
Land Rent.			Customs.			Total.			Land Rent.			Customs.			Total.		
19	14	70	"	"	"	19	14	70	4,101	10	66	504	3	13	4,605	13	70
2,881	"	64	"	"	"	2,831	"	64	5,429	10	28	"	"	"	5,429	10	28
593	6	55	26	8	58	609	5	33	2,355	23	42	32	30	67	2,388	18	29
266	"	41	"	"	"	266	"	41	2,453	10	46	423	31	6	2,880	5	52
73	3	45	"	"	"	73	3	45	2,355	20	27	122	18	39	2,478	2	66
269	24	52	"	"	"	269	24	52	2,181	1	65	5,322	24	15	2,716	26	"
212	30	24	"	"	"	212	30	24	7,311	10	29	543	28	63	7,855	3	18
943	35	54	"	"	"	943	35	54	4,415	5	74	119	12	69	4,534	16	63
223	18	62	"	"	"	223	18	62	3,641	17	33	84	34	47	3,726	"	16
672	24	15	"	"	"	672	24	15	4,535	31	19	"	"	"	4,535	31	19
274	30	28	"	"	"	274	30	28	9,655	17	9	6	5	32	9,661	22	41
981	24	44	"	"	"	981	24	44	6,751	20	57	31	27	21	6,833	11	78
489	24	39	"	"	"	489	24	39	845	35	43	352	7	37	1,198	7	"
507	29	46	14	"	"	521	29	46	507	29	46	24	10	23	532	3	69
8,399	16	79	40	8	58	8,439	25	57	56,543	29	24	2,831	18	32	59,375	11	56

No. C. General Revenue Statement of Canara and Soondah for *Fusly*

DISTRICTS.	Total.											
	Total.			Land Rent.			Imposts.			Total Rent and Imposts.		
	1	2	3	4	5	6	7	8	9	10	11	12
Mangalore.	54,612	19	63	22,093	9	42	32,519	10	23	54,322	28	3
Vittal.	29,240	34	37	19,134	4	30	10,106	30	7	29,140	6	14
Bekul.	23,636	6	55	22,088	3	28	1,548	3	27	23,486	25	78
Kurrupe.	21,378	14	53	18,915	25	58	2,462	24	75	20,506	14	33
Pootoor.	25,791	28	3	22,069	18	62	3,722	9	21	25,725	35	60
Buntwall.	32,355	9	22	28,384	15	56	3,970	29	46	32,355	9	22
Karkull.	29,974	19	64	23,521	28	73	6,452	27	41	29,768	34	78
Mulki.	37,297	32	12	1,232	25	17	6,065	6	75	37,243	1	27
Bilsaver.	49,151	8	20	43,139	5	74	5,992	2	26	47,618	24	36
Barkoor.	50,424	25	17	41,133	5	12	6,291	20	5	49,571	33	35
Cundapoor.	54,500	2	27	49,811	17	6	4,653	20	46	54,427	2	26
Honawer.	55,715	39	49	48,527	31	30	7,187	35	19	55,715	30	49
Ankolah.	31,926	11	67	27,702	4	10	4,224	7	57	31,307	17	60
TOTAL PAYEN GHAUT.	4,95,905	27	11	4,00,803	15	23	95,202	11	66	4,91,186	12	57
Soopah.	24,949	1	3	15,147	3	8	9,801	33	55	24,084	33	7
Soondah.	33,112	2	67	14,619	1	24	15,463	1	43	28,685	16	16
Bunnawass.	29,022	13	71	16,462	34	37	13,559	15	34	29,043	20	46
Bilghi.	23,453	3	48	14,143	6	53	11,304	32	73	25,453	3	48
TOTAL BALIA GHAUT.	1,10,386	21	29	60,407	9	44	49,929	11	65	1,07,871	7	37
GRAND TOTAL	6,06,291	12	40	4,61,210	24	67	1,45,131	23	53	5,93,051	20	14

1209 or from 12th July 1799 to 11th July 1800 (Continued.)

GOVERNMENT AND ALIENATED REVENUE.																	
From Government and alienated Lands.																	
FROM GOVERNMENT LANDS.																	
Land Rent.																	
Total Land Rent.			Total Plains.			Ground Rent.			Farmer's Rent.			Reduced Rent.			Aliens' Rent.		
6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
21,803	17	60	21,803	17	60	21,803	17	60	"	"	"	"	"	"	"	"	"
19,133	12	7	19,033	12	7	19,033	12	7	"	"	"	"	"	"	"	"	"
21,938	22	51	21,938	22	51	21,938	22	51	"	"	"	"	"	"	"	"	"
18,043	25	58	18,043	25	58	18,043	25	58	"	"	"	"	"	"	"	"	"
22,003	26	39	22,003	26	39	22,003	26	39	"	"	"	"	"	"	"	"	"
23,384	15	56	23,384	15	56	23,384	15	56	"	"	"	"	"	"	"	"	"
23,316	7	37	23,316	7	37	23,316	7	37	"	"	"	"	"	"	"	"	"
31,177	30	28	31,177	30	28	31,177	30	28	"	"	"	"	"	"	"	"	"
41,616	22	10	41,616	22	10	41,616	22	10	"	"	"	"	"	"	"	"	"
43,225	13	30	43,280	13	30	43,280	13	30	"	"	"	"	"	"	"	"	"
49,768	17	60	49,768	17	60	49,768	17	60	"	"	"	"	"	"	"	"	"
44,527	31	30	48,070	26	19	48,070	26	19	"	"	"	"	"	"	"	"	"
27,083	10	3	27,083	10	3	27,083	10	3	"	"	"	"	"	"	"	"	"
3,95,974	"	69	3,95,520	31	53	3,95,520	31	53	"	"	"	"	"	"	"	"	"
14,832	5	12	14,832	5	12	14,832	5	12	"	"	"	"	"	"	"	"	"
13,222	14	53	13,222	14	53	13,222	14	53	"	"	"	"	"	"	"	"	"
15,689	5	12	15,689	5	12	15,689	5	12	"	"	"	"	"	"	"	"	"
14,118	6	55	14,118	8	55	14,118	6	55	"	"	"	"	"	"	"	"	"
57,941	31	52	57,941	31	52	57,941	31	52	"	"	"	"	"	"	"	"	"
4,53,919	32	41	4,53,462	27	30	4,53,462	27	30	"	"	"	"	"	"	"	"	"

No. C. General Revenue Statement of Canara and Soondah for *Fusly*

DISTRICTS.											
										Total.	
	Planter's Rent.			Hills.			Imposts.			Total.	
	12			13			14			15	
Mangalore.	"	"	"	"	"	"	32,519	10	23	289	27 62
Vittul.	"	"	"	"	"	"	10,106	20	7	100	28 23
Bekul.	"	"	"	"	"	"	1,543	3	27	149	16 57
Kurrap.	"	"	"	"	"	"	2,162	24	75	872	" "
Pootoor.	"	"	"	"	"	"	3,722	9	21	65	28 23
Buntwall.	"	"	"	"	"	"	3,970	29	46	"	" "
Karkull.	"	"	"	"	"	"	6,452	27	41	205	20 66
Mulki.	"	"	"	"	"	"	6,065	6	75	54	30 69
Bilsawer.	"	"	"	"	"	"	5,592	2	56	1,542	19 64
Barkoor.	"	"	"	"	"	"	6,291	20	5	852	27 62
Cundapoor.	"	"	"	"	"	"	4,653	20	46	73	" "
Honawer.	"	"	"	"	"	"	7,187	35	19	"	" "
Ankolah.	"	"	"	"	"	"	4,224	7	57	618	30 70
TOTAL PAYEN GHAUT.	"	"	"	"	"	"	95,202	11	68	4,825	14 34
Soopah.	"	"	"	"	"	"	9,801	33	75	264	33 76
Soondah.	"	"	"	"	"	"	15,463	1	43	1,426	22 51
Bunnawass.	"	"	"	"	"	"	13,359	15	54	773	29 25
Bilghi.	"	"	"	"	"	"	11,304	32	73	"	" "
TOTAL BALLA GHAUT.	"	"	"	"	"	"	49,929	11	65	2,465	13 72
GRAND TOTAL	"	"	"	"	"	"	1,45,131	23	53	7,290	28 26

1809 or from 12th July 1799 to 11th July 1800. (Continued).

FROM																	
						Greater Estates.											
Land Rent.			Imposts.			Total.			Land Rent.			Imposts.			Total.		
16			17			18			19			20			21		
2 9	22	62	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
100	28	23	"	"	"	"	"	"	"	"	"	"	"	"	11	6	14
119	16	57	"	"	"	"	"	"	"	"	"	"	"	"	13	8	59
872	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
65	28	23	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
205	20	66	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
54	30	09	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
1,542	19	64	"	"	"	"	"	"	"	"	"	"	"	"	501	14	53
852	27	62	"	"	"	"	"	"	"	"	"	"	"	"	317	14	72
73	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
618	30	77	"	"	"	"	"	"	"	"	"	"	"	"	95	25	57
4,825	14	34	"	"	"	"	"	"	"	"	"	"	"	"	938	34	15
264	33	76	"	"	"	"	"	"	"	"	"	"	"	"	229	13	30
1,426	22	51	"	"	"	"	"	"	"	"	"	"	"	"	1,229	9	62
773	29	25	"	"	"	"	"	"	"	"	"	"	"	"	114	4	4
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
2,465	13	72	"	"	"	"	"	"	"	"	"	"	"	"	1,572	24	56
7,290	28	26	"	"	"	"	"	"	"	"	"	"	"	"	2,511	22	71

No. C. General Revenue Statement of Canara and Soondah for *Fusly*

DISTRICTS.	ALIENATED LANDS.						Church Benefices.					
	Lesser Estates.						Total.					
	Land Rent.	Imposts.		Land Rent.	Imposts.		Land Rent.	Imposts.		Land Rent.	Imposts.	
	22	23		24	25		26	27		28	29	
Mangalore.	"	"	"	42	10	23	42	10	23	"	"	"
Bekul.	11	6	14	89	22	9	89	22	9	"	"	"
Vittul.	13	8	59	"	"	"	"	"	"	13	18	"
Pootoor.	"	"	"	872	"	"	872	"	"	"	"	"
Kurrupe.	"	"	"	"	"	"	"	"	"	"	"	"
Buntwall.	"	"	"	"	"	"	"	"	"	"	"	"
Karkull.	"	"	"	123	10	23	123	10	23	"	"	"
Mulki.	"	"	"	"	"	"	"	"	"	"	"	"
Bilsawer.	501	14	53	1,020	20	45	1,020	20	45	"	"	"
Barkoor.	317	14	72	400	"	1	400	"	1	"	"	"
Cundapoor.	"	"	"	"	"	"	"	"	"	"	"	"
Honawer.	"	"	"	"	"	"	"	"	"	"	"	"
Ankolah.	95	25	57	286	30	69	286	30	69	"	"	"
TOTAL PAYEN GHAUT.	938	34	15	2,834	22	80	2,834	21	30	"	"	"
Soopah.	229	13	30	"	"	"	"	"	"	"	"	"
Soondah.	1,229	9	62	"	"	"	"	"	"	130	28	23
Bunnawass.	114	4	4	659	27	61	659	27	61	"	"	"
Bilghy.	"	"	"	"	"	"	"	"	"	"	"	"
TOTAL BALLA GHAUT.	1,872	24	56	619	27	61	619	27	61	"	"	"
GRAND TOTAL	2,511	22	71	3,494	14	11	3,494	14	11	"	"	"

1209 or from 12th July 1799 to 11th July 1800 (Continued.)

Muttoor or Chutters.												Service Fees												Grand Total Land Rent, Tribute; Quit Rent and Imposts.		
Land Rent.			Imposts.			TOTAL.			Land Rent.			Imposts.														
28			29			30			31			32			33											
171	15	34	"	"	"	76	2	5	76	2	5	"	"	"	51,332	28	3									
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	29,140	0	14									
113	18	"	"	"	"	122	25	78	122	25	78	"	"	"	23,496	25	78									
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	20,506	14	53									
"	"	"	"	"	"	65	28	23	65	28	23	"	"	"	25,725	35	60									
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	31,359	9	22									
82	10	23	"	"	"	"	"	"	"	"	"	"	"	"	29,768	34	78									
"	"	"	"	"	"	54	30	69	54	30	69	"	"	"	37,248	1	23									
"	"	"	"	"	"	20	20	46	20	20	46	"	"	"	47,608	24	36									
"	"	"	"	"	"	135	12	69	135	12	69	"	"	"	49,571	33	35									
"	"	"	"	"	"	73	"	1	73	"	1	"	"	"	51,427	2	26									
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	55,715	30	49									
"	"	"	"	"	"	236	9	41	236	9	41	"	"	"	31,807	17	60									
167	7	7	"	"	"	784	22	12	784	22	12	"	"	"	1,91,150	12	57									
"	"	"	"	"	"	33	20	46	33	20	46	"	"	"	21,858	24	55									
150	28	13	"	"	"	66	2	46	66	2	46	"	"	"	29,152	1	23									
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	19,121	5	12									
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	25,453	3	48									
171	28	23	"	"	"	102	5	12	102	5	12	"	"	"	1,01,591	31	58									
398	"	"	"	"	"	886	27	24	886	27	24	"	"	"	5,99,775	11	35									

1st 09 or from 12th July 1799 to 11th July 1800. (Continued).

[illegible]

209 or, from 12th July 1799 to 11th July 1800. (Continued.)

From alienated Lands.																	
QUIT RENT AND IMPOSTS.																	
Church Benefices.						Mutt.			Service Fees.								
Temple.			Mosque.			TOTAL.			TOTAL.			Personal.			Pecuniary.		
50			51			52			53			54			55		
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54
55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72
73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90
91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108
109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126
127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144
145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162
163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180
181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198
199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216
217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234
235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252
253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270
271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288
289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306
307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324
325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342
343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360
361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378
379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396
397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414
415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432
433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450
451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468
469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486
487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504
505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522
523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540
541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558
559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576
577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594
595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612
613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630
631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648
649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666
667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684
685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702
703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720
721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738
739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756
757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774
775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792
793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810
811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828
829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846
847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864
865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882
883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900
901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918
919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936
937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954
955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972
973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990
991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008
1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026
1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044
1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062
1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080
1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098
1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116
1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134
1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152
1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170
1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188
1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206
1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	1222	1223	1224
1225	1226	1227	1228	1229	1230	1231	1232	1233	1234	1235	1236	1237	1238	1239	1240	1241	1242
1243	1244	1245	1246	1247	1248	1249	1250	1251	1252	1253	1254	1255	1256	1257	1258	1259	1260
1261	1262	1263	1264	1265	1266	1267	1268	1269	1270	1271	1272	1273	1274	1275	1276	1277	1278
1279	1280	1281	1282	1283	1284	1285	1286	1287	1288	1289	1290	1291	1292	1293	1294	1295	1296
1297	1298	1299	1300	1301	1302	1303	1304	1305	1306	1307	1308	1309	1310	1311	1312	1313	1314
1315	1316	1317	1318	1319	1320	1321	1322	1323	1324	1325	1326	1327	1328	1329	1330	1331	1332
1333	1334	1335	1336	1337	1338	1339	1340	1341	1342	1343	1344	1345	1346	1347	1348	1349	1350
1351	1352	1353	1354	1355	1356	1357	1358	1359	1360	1361	1362	1363	1364	1365	1366	1367	1368
1369	1370	1371	1372	1373	1374	1375	1376	1377	1378	1379	1380	1381	1382	1383	1384	1385	1386
1387	1388	1389	1390	1391	1392	1393	1394	1395	1396	1397	1398	1399	1400	1401	1402	1403	1404
1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1415	1416	1417	1418	1419	1420	1421	1422
1423	1424	1425	1426	1427	1428	1429	1430	1431	1432	1433	1434	1435	1436	1437	1438	1439	1440
1441	1442	1443	1444	1445	1446	1447	1448	1449	1450	1451	1452	1453	1454	1			

No. C. General Revenue Statement of Canara and Soondah for *Fusly*

ALIENATED REVENUE.																
From Government and alienated lands.																
DISTRICTS.	FROM ALIENATED LANDS.															
				General Estates Freeholds.	Lesser Estates.											
	To Planters.	TOTAL.			TOTAL.	Hindoos.		Mussalmen.								
	66	67	68	69	70	71										
Mangalore.	"	"	"	289	27	62	"	"	"	"	"	"	"	"	"	"
Bekul.	"	"	"	100	28	23	"	"	"	11	6	14	"	"	11	14
Vittul.	"	"	"	149	10	57	"	"	"	13	8	59	13	8	59	"
Peottoor.	"	"	"	872	"	"	"	"	"	"	"	"	"	"	"	"
Kurrupe.	"	"	"	65	28	23	"	"	"	"	"	"	"	"	"	"
Buntwall.	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Karkull.	"	"	"	205	20	66	"	"	"	"	"	"	"	"	"	"
Mulki.	"	"	"	54	30	69	"	"	"	"	"	"	"	"	"	"
Bilsawer.	"	"	"	1,512	19	64	"	"	"	501	14	53	501	14	53	"
Barkoor.	"	"	"	852	27	62	"	"	"	317	14	72	317	14	72	"
Cundapoor.	"	"	"	78	"	1	"	"	"	"	"	"	"	"	"	"
Honawer.	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Ankolah.	"	"	"	618	80	7	"	"	"	95	25	57	"	"	5	5
TOTAL PAYEN GHAUT.	"	"	"	4,825	14	34	"	"	"	938	34	15	832	2	24	71
Soopah.	"	"	"	110	12	28	"	"	"	74	27	62	74	27	62	"
Soondah.	"	"	"	930	1	44	"	"	"	732	24	55	732	24	55	"
Bunnawass.	"	"	"	7	8	59	"	"	"	41	16	78	41	16	78	"
Bilghy.	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
TOTAL BALLA GHAUT.	"	"	"	1,741	22	51	"	"	"	818	33	35	848	33	35	"
GRAND TOTAL ..	"	"	"	6,567	1	5	"	"	"	1,787	31	50	1,680	25	59	71

1209 or from 12th July 1799 to 11th July 1800. (Continued.)

Church Benefices.														
TOTAL.			Church.			Temple.			Mosque.			TOTAL.		
72			73			74			75			76		
72			73			74			75			76		
42	10	28	48	10	28	"	"	"	"	"	"	171	15	34
89	22	9	"	"	"	"	"	"	89	22	9	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	13	18	"
872	"	"	872	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
121	10	43	128	10	43	"	"	"	"	"	"	82	10	23
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
1,020	20	45	1,020	20	45	"	"	"	"	"	"	"	"	"
40	"	1	400	"	1	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
28	30	69	286	30	69	"	"	"	"	"	"	"	"	"
2,894	22	30	2,745	"	31	"	"	"	69	22	9	267	7	57
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	130	28	23
659	27	61	659	27	61	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
659	27	61	659	27	61	"	"	"	"	"	"	130	28	23
3,494	14	11	3,404	28	2	"	"	"	89	22	9	398	"	"

No. C. General Revenue Statement of Canara and Soondah for *Fusly* 1209
from 12th July 1799 to 11th July 1800. (Concluded).

DISTRICTS.	Personal.			Pecuniary.			REMARKS.
	78	79	80	78	79	80	
Mangalore.	76	2	5	"	"	"	
Vittul.	"	"	"	"	"	"	
Bekul.	122	25	78	"	"	"	
Kurrupe.	"	"	"	"	"	"	
Pootoor.	65	28	28	"	"	"	
Buntwall.	"	"	"	"	"	"	
Karkull.	"	"	"	"	"	"	
Mulki.	51	30	69	"	"	"	
Bilsawer.	20	20	46	"	"	"	
Barkoor.	125	12	69	"	"	"	
Cundapoor.	73	"	1	"	"	"	
Honawer.	"	"	"	"	"	"	
Ankolah.	236	9	41	"	"	"	
TOTAL PAYEN GHAUT.	784	22	12	"	"	"	
Soopah.	85	20	46	"	"	"	
Soondah.	66	20	46	"	"	"	
Bunnawass.	"	"	34	"	"	"	
Bilghi.	"	"	"	"	"	"	
TOTAL BALLA GHAUT.	102	5	12	"	"	"	
GRAND TOTAL.	886	27	24	"	"	"	

(Signed). THOS. MUNRO,
Collector

Cundapoor, 31st May 1800.

WILLIAM TETRIE Esqre.

President, and Members of the Board of Revenue.

GENTLEMEN,

Land Rent.

I have been very slow in making you a report on the state of this Province, but so many difficulties occasioned 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.

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. Jamalabad had refused to surrender. A great part of the country from Nileishwar to Barcoor had been ravaged by the Goorgs. 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 Biddanore 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 Amuldars, and I despatched them a few days after the Hircarrahs to take charge of Cundapoor, Honore, 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 Mysoor 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 Cucherie 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 Coombla, 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 Resident of Mysore, and that even there, 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 Coombla and Vittel to return to Malabar and to deliver up the arms they had received from the Commissioner. 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 Cucherie, 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 wherever 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 Cucherie, and warning them of the punishment that must inevitably attend their persisting in their disobedience. But it was not till General Hartly again wrote to the Rajahs and threatened to treat their Nephews and adherents as Rebels, that the Ryots of Vittel came to the Cucherie above a month, and that of Coombla near two months after I had first sent for them. In the mean time as the season was passing away it was necessary without waiting for them to go on to Manjeshwer, 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 Cucherie, 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 Amuldars of Hyder and Tippoo laid 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 Diwan or Ashop, to gain their point, and they had so far succeeded in 1796 as to obtain 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 favorable 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 of any previous stipulation. I answered them that the Revenue must be brought back to its former standard, and that then, whatever appeared oppressive should be remitted. Finding that after several weeks wasted in messages I would not give up, they at last came in. The other Districts followed their example, and after the fall of Jamalabad in the beginning of October, the country being now freed from the enemy, the Ryots made very little further opposition to the settlements. Those of Canara were finished in January, and the Jummaundy might have been forwarded to you in February, had not the placing Soondah 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 Biddenore, as well as under Hyder and Tippoo and the cause of its decline. The accompanying statement shews the amount of the Revenue under the Rajahs of Biddenore, 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 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 Curnams 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 transfers 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 copy was made and a memorandum was usually inserted in the Title page mentioning the year of Shaliwahan in which it had been written, and also the date of the original or older from which it had been transcribed. The use of these Registers having been prohibited by 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.

From the remotest times of which there is any record till near the middle of the eighteenth century, all land was assessed in Rice at a quantity equal to the quantity sown of that is to say, a field which required ten Candies of Paddy to sow it paid ten Candies to the Sirkar. The measure then in use was called a Katti, which contained forty-eight Rupees weight; a Katti was therefore equal to three thousand and two hundred eight. The rent of three such Kuttis of land was three Kuttis of Rice or one Ghetti of the same value as the Bahaudrie now is. The revenue was sometimes collected

in kind and sometimes in money at the discretion of the Sircar, and probably as the state of prices rendered the one or the other most advantageous.

7. Between the years A. D. 1334 and 1347 Hurrehur Roy the Rajah of Byjanuggur made a new assessment of Canara upon the principles laid down in the Shaster, 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. Agreeable to the Shaster 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.	$7\frac{1}{2}$
	<u>30</u>

and still following the Shaster he divided the Sirkar's share as follows.

To the Sirkar one sixth of the gross produce	5
Dewastann.	1
Bramins, one twentieth.	$1\frac{1}{2}$
	<u>$7\frac{1}{2}$</u>

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 3 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 Enaum to Bramins and Pagodas, there were many Enaums to Polligars and Potails entered in the Jumma, which were brought forward and added to it in succeeding reigns.

8. This settlement of Hurrehur Roy, which is referred to in all after assessments and the foundation of the past land rent of Canara, is not supposed to have been made from actual measurement, but merely from the rough estimate of the quantity of seed reported have been usually sown in such 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 certain conditions to Chinnapah Gour of Keldi, the founder of the Biddenore Government, Sirkar rental continued unaltered. It was so light that the inhabitants could have had 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 then enjoyed, and that they rather avoided than sought any discussion on so delicate subject, and that the Byjanuggur Rajahs in the possession of extensive dominions were not with realizing a certain though moderate Revenue from the more distant provinces.

9 The Biddenore 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 Cocanut 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 shew the amount of the standard rent of the Sirkar lands actually occupied and paying rent at the end of the Biddenore 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 Biddenore 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 Biddenore Rajahs, though they made no addition to the Enaums, made considerable alteration in them by transferring S. Ps. 23,595-2-13 from Bramins to Muts and Pagodas of Linguents, to which cast they themselves belonged. The deficiencies of Rekah or standard rent in col: 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 the extra assessment of 50 per cent. and that of cocanut trees, as it was found could not be realized.

The waste lands in col: 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 Biddenore Government.

It was usual to grant Tunkas to Peons of Simoga and other Garrison above the Ghauts 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 than their due. By degrees it became a rule that they were to get no more than sixty cent. for their Tunkas; as this was in fact a remission of rent, the Tunkas were generally a upon the poorest Villages, but when in consequence of a reduction of the Peons the were discontinued, it was found expedient still to continue to the Villages the indulgence which they had been so long accustomed and the diminution of rent which this occasioned was entered in col: 6th. The 8th column contains the net standard rent of all the land at the close of the Biddenore Government, which together with the additions in the 9th columns formed the Jumma at that period. The Pugdi or extra assessment of 1711 was by the wife of the Rajah who was also regent during the madness of her husband on

the occasion of the marriage of her son Baswapah Naique, it was at the rate of one sixteenth of the Shist or standard rent, and was for a few years levied as a Nuzzer, but soon came to be considered as a part of the Jumma. The Putti or extra assessment of 1718 in col: 10 was imposed by the Rajah of Soondah for the purpose of discharging the Mogul Peshcush at the rate of 30 per cent. upon all gardens and from $2\frac{1}{2}$ to $12\frac{1}{2}$ upon all rice fields. The addition under this head in Bantwal was made by the Adju Polligar, who then rented part of that District. The Chucker or extra assessment of 1720 was imposed in lieu of interest paid to the Soucars who advanced the early kists for the Ryots. In Biddenore 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 Baswapah 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 an account of the murder of his father.

The additions in col: 13 consists of extra assessments by petty Polligars in the Mangalore Hobly, and those in the next column of Nuzzur formerly made to the Rajahs of Betel nut 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 Ameeldars. 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.

Col: 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. Col: 18 contains an increase of $2\frac{1}{2}$ per cent. in Soondah which was the advantage gained on exchange by substituting the Sawenoor for the Darwar Pagodas. It contains also a small additional rent upon Salt pans, the produce of cocoanut trees formerly presented to Ameeldars 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 w^hever it could be done. The chief part of the extra assessments made on this account is in col: 23. He was informed that a great part of the deductions in cols: 4 and 5 made in three preceeding centuries had been granted in consequence of false Statements. He ordered that such a portion of these lands as amounted, when all extra assessments added to their standard rent, to thirty thousand Pagodas, should be added to their Jum^a as it appeared on enquiry that no such lands were actually in cultivation, this sum w^{as} to the rent of those that were so. He ordered the extra assessment of 1711 to be on the lands of Potails and other head Ryots who had then been excused, and an ay

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 Col: 24 were between 1779 and 1782 by Sheik Ayaz, commonly called Hayet Sahéb 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 Col: 6. He raised the rent of all cocoanut plantations. He calculated the amount of all Roosooms, services &c. usually exacted from Ameeldars 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 Cowle Namas which he sent into Canara, to abolish it.

Col: 25 is an extra assessment made by the inferior Ameeldars in several Districts of a certain per centage on the standard rent, by order from the Diwan. Col: 26 is the Village Sauderwarid or the disbursements usually made by the Potails and Shanbagues as Batta to Peons, charity to Pandarums, Bramins &c. and allowances to dancing women and shewmen, all of which were ordered to be discontinued and the money supposed to be thus saved to be added to the Jumma.

Col: 27 contains a great variety of heads, the principal of which is a sum levied in lieu of repairs of Forts and Cytcheries which the inhabitants had formerly been accustomed to perform gratis every year. Col: 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. Col: 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 Bazar 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 Tipu time called Land rent, though no part of it was ever collected from the Ryots and tho the whole after the reduction of the Peons always appeared as an outstanding balance.

Col: 33.—The sale of prostitutes was the chief source of Extra revenue under the denore Government. It was farmed to the highest bidder and was an instrument of the gre^{at} 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 threatening to bring forward public charges supported by false evidence. Hyder put an all intrusion into private families, and confined the farm to the sale of such women already been expelled from their caste. The Treasury bonds in Col: 34 were bonds during the Biddenore Government by such landholders as had received loans from the s^{ur} 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 years by the different individuals against whom the demand stood. The increase in Column

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 Col: 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 Nuzzarannah in 1792 of 50 per cent., seems to have been suggested to Tippoo by his advisers, merely with the 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 Cucheries 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. Cols: 78, 79 and 80 shew 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 Land holders, 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 Diwan who 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 is a remarkable distinction between the Land rent of Canara, and that of Mysore, and the adjoining countries, for there the rent of every village and almost every Ryot fluctuates because it is not fixed upon the Land, but is regulated according to the supposed ability of the cultivator.

15. The sums entered in Cols: 8, 44 and 72 exhibit the standard rent of the lands in cultivation under the Rani of Biddenore, Hyder and Tippoo; and had all these lands been fully cultivated, they would likewise shew exactly the comparative rates of assessment of three periods. But this was not the case, for a small portion of the land in occupancy under the Rani was waste; more of it was waste under Hyder, particularly in the latter part of his government, and a far greater share under Tippoo. It never was the practice of any one of those Governments to keep an account of waste lands, unless of such as, by the failure of heirs or other accidents, had reverted to the Sirkar. The accounts contained no statement 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 Biddenore 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 narrower 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 if it had been cultivated. So many circumstances render it probable that, during the last five or six years of Tippos' reign, the land in cultivation did not exceed the amount of that of the present year entered in Col: 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 1,50,940-1-36 in Col: 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 as to 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 expence of the preparation of waste ground must have been so great that it never could 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 torrents which fall during the monsoon. Not only these reasons but the more conclusive 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 taken by the Ryots under that Government; for, after the addition made to it by the Biddenore Government 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's 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 Biddnore 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 Biddnore 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 enquired what portion of his estate a Land-lord 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 remit the debt altogether. The Village or District was scarce ever assessed for individual residents. 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 nature 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 reduced a great part of its former population and rendered its remaining inhabitants as wretched as those of the neighbouring countries. Its lands, which are now saleable, are reduced to a small portion, and that chiefly between the Cundapoor and Chanderguerry rivers, and within five or six miles of the sea. It is not to be supposed that the whole of this tract can be cultivated; 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 cultivation, and, even on the sea coast to the northward of Cundapoor, or any where inland from the coast of Canara to the other, excepting upon the banks of the Mangalore and some other rivers. In the vicinity of the Ghauts the lands are not only unsaleable but the greater 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 property 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 Jumulabad and other unhealthy situations near the Hills; by his seizing in one night all the Christians, 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 devastations of war and other accidents. But when an oppressive rent is superadded to all the other mischiefs of a tyrannical Government, the country, however flourishing it may once have been, must sink under them at last and 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 could not do so for ever, failures 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 found 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 that they could remain so long, for the amount of land left unoccupied from the flight or death of the cultivators became at last so great that it could not be discharged by the remaining part of the population, and the collections before the end of his reign fell short of the assessment, from ten to sixty per cent. The measure which he adopted to preserve his revenue

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 the 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 Byjanuggur Government and may be said to have been fixed under the Biddinore 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 done—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 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 was guarded by general equitable and humane laws, or rather customs originating in the precautions which men naturally take for transmitting their possessions to their descendants.

The alienation of land by sale or otherwise was unrestrained; but nothing but gift, or non-payment of rent could take it from the owner. If he absconded with balances against him, it was transferred to another person; but if he or his heir returned at a distant 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 improvement. A crime in the proprietor could extinguish the right of the heir to the succession. 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' Nazzuranah according to the condition in which the lands might have been.

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 Pogodas, 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 the precaution, to be turned out at 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 as the tenant was called tenant by purchase.

25. When the Sirkar disposed of lands which 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 Tuccay 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 Biddinore 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 everywhere 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 fre-

quently does not amount to ten pagodas are often carried before every successive Amaldar 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 Districts 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 lain 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 land as they do in other parts of India; all that they do is to specify the names of the different land-holders 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 Enaums. Government therefore in reforming the Revenue system of this 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. Soondah 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 payment of their Peishcush, were compelled to satisfy the rapacity of the Oomrahs, under whose control they were placed by heavy exactions from their subjects.

31. Soondah 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 Cocanut, Betel, and Pepper, are considered as private property, and follow the same rules 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 Soondah Payen Ghaut one third of the Land rent arises from Cocanut 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 Nuzzaranah, which seldom happens; as in Soondah 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 Malabar 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 Nuzzarannah 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 assessments. 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 some times taken from the ancient tenant and given to a stranger for a Nuzzarannah, 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 Soondah is saleable except gardens, and many of them even, in consequence of the rent with which they are loaded, are unsaleable. Panjymahl or Soondah Payen Ghaut, is nearly in the same state with respect to cultivation as the most desolate Districts of Canara; but Soondah 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 Soondah 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 favor such disorders. 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 Soondah, 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 tranquility; 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 of the land rent would have, it will not be necessary to grant the 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 Carge, 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 Star 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 Soondah, Ballaghaut 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 Para 9. The loss of land rent which this would occasion would be nearly as follows:—

Soondah, 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
<u>Total.</u>	<u>78,371—25—0.</u>

Or, say, in round numbers eighty thousand 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 Babaudrie Pagoda per Carge on 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 Ghauts.

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.	6,561	26	1	1,200	"	7,761	26	19
Cundapeor, Barcoor and Bilsawer.	9,203	"	41	5,600	"	14,803	"	41
The rest of Canara.	17,852	34	59	12,000	"	29,892	34	59
Soondah, Balaghaut and Bilghi.	5,728	5	1	500	1,000	7,288	5	1
<i>Star Pagodas.</i>	39,185	80	40	19,300	1,000	59,485	30	40

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 burthensome 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 &c.,
THS. MUNRO,
Collector.

Cundapeor, 23rd June 1800.

To,

WILLIAM PETRIE, Esqre.,

President, and Members of the Board of Revenue.

GENTLEMEN,

Accompanying I now forward the Demand Collection for May which, by the New Regulations, is I believe the only Monthly Account to be sent to your Board. The outstanding Balances in the five Districts following Mangalore are occasioned by the disturbances in them. The balances in all the other Districts below the Ghauts are merely owing to the lists having

been too late to be inserted. The greater part of the Customs of Sondah arising from the exportation of betel-nut and pepper to the interior provinces of the peninsula, which has been much impeded for the last two months, and Dhondajee having now actually invaded Sondah, there must necessarily be a considerable deficiency at the end of the year.

The rebel Futtah Hyder, after his defeat on the 11th, rallied his followers and took post in a village strongly situated among the hills at the foot of the Ghaut near the Coorg boundary, where he was surprised on the 16th by the Amildar of Kurrup and routed with the loss of 40 or 50 men killed and wounded. He left behind three horses, the whole, I believe, that belonged to his property.

I consider the districts of Pootoor, Kurrup and Buntwall as being now cleared of the banditti, except the party in Jumalabad. The inhabitants are returning to their villages and the Amildars have again begun to collect the revenue; and I expect that a great part of the outstanding balances will be realised. The state of the country is too unquiet and the sufferers among the ryots are too numerous to admit of entering into a detailed investigation of their claims to a remission of rent. I shall therefore collect whatever they can afford to pay and, in lieu of remission, give them an extra advance of Tuckavi. The sum required for this purpose will probably be five thousand Pagodas which I shall disburse whenever the balances are recovered, without waiting for your instructions, because the season of cultivation in Canara is now almost over. But I hope you will sanction the measure. My estimates are calculated for times of peace; it is impossible to make any that will provide for all the disorders attending rebellion and invasion.

Dhondajee's adherents took Bannivassy on the 17th Instant, where they found two hundred candies of paddy which I had collected for the store at Hullihall. They are now in complete possession of that district and are probably by this time masters of Sondah also. The advance of the army will, I imagine, force them to retire but not till they have plundered every thing and siezed the principal inhabitants in order to extort a ransom from them. All this mischief might have been prevented, had I not, contrary to my own judgment, for the sake of economy, discharged five hundred of the peons left in Soondah by Purniah.

I am,
Gentlemen,
Your obedient servant.
(Signed,) TH. MUNRO.

Collector.

Cundapeor, 28th June 1800.

To

W. PETRIE Esqre.,

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 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 the head of Road Customs 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 Soondah.

2. So great a portion of the customs is derived from rice that I think it probable that, 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 Corge of about 1600 pukka seers in the ensuing Fusy. 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 feel 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 Soondah. The pepper is chiefly the wild sort, for the high duties together with the soil not being very favorable, discourage the culture of it in gardens; were the export duties upon it reduced to ~~per candy~~ per candy of 560 lbs., it would in time greatly encourage the culture of it, which at present is entirely neglected. It is exported, as well as the betel-nut to Bombay, Surat, and the Persian Gulf.

4. The produce of the 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 Pulserick 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 Rs. according to the burthen of the vessel. The spirit 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 Cutch 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 hard ware glass and other Europe goods.

8. Hawlut which forms the next division of the table applies only to Soondah and Bilghi. It is the term by which the high duties on pepper, betel-nut, cardamoms, 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 Ny. of 12 mds. or 20, 736 Rups. weight	Average price, Baly. Pagodas.		Customs, Baly. Pagodas.		1st Sort.			2nd Sort.			3rd Sort.					
		Average price, Baly. Pagodas.	Customs, Baly. Pagodas.			Average price, Baly. Pagodas.	Customs, Baly. Pagodas.	Average price, Baly. Pagodas.	Customs, Baly. Pagodas.	Average price, Baly. Pagodas.	Customs, Baly. Pagodas.						
Soondah. . .	1	25	5	7	11	15	3	2	12	2	6	14	9	1	7	5	
Bilghi. . .	1	25	4	6	14	16	3	5	13	2	4	15 1/2	10	1	9 1/2		
Badadbeil. . .	1	"	2	4	"	"	2	4	"	2	4	"	"	1	2	"	
Total Bilghi and Badadbeil. . .	2	25	7	"	14	16	5	9	13 1/2	4	8	15 3/4	10	2	2	9 1/4	

A very small proportion only of the pepper and betel-nut of Soondah and Bilghi is ever exported by sea. The produce of Bilghi goes by Nuggur to Mysore and the Caratic, and that of Soondah to Darwar, 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 Peishensi 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 Soondah, it is less felt by the inhabitants, because the rents of gardens in Bilghi are so much lower than in Soondah 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 Soondah 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 chonkies, 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 Soondah 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 unload 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 Gonjes, 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 Resident's 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 on the road.

10. As far as I can judge from the imperfect knowledge which I can 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 every 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 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 on putting their load into the boat. It is hardly possible to continue 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, betelnut 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:—

Ps. F. A.

By reducing the export duty on rice to one By. Pagoda per Corge.	19,000—,,—,,
River customs on rice.	1,649—,,—,,
Road customs on rice and other grain.	7,494—,,—,,
<i>Total Rice.</i>	28,143—,,—,,
Cattle &ca.	1,692—,,—,,
Pepper.	1,000—,,—,,
<i>Total.</i>	30,835—,,—,,

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 Star 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:—

Distance in			Distance in		
Ports	Roads	Miles.	Ports	Roads	Miles.
Bekul.	1	1	Shiroor.	1	5
Kooniah.	1	16	Kaykini.	1	4
Mangeseer.	1	8	Honawer.	1	18
Mangalore.	1	10	Koompta.	1	10
Mulki.	1	15	Toodry.	1	7
Pudbidry.	1	5	Gungawully.	1	5
Kaup.	1	4	Bellumberron.	1	5
Oodiawer.	1	8	Keni.	1	3
Eyradi.	1	7	Awursah.	1	5
Cundapoor.	1	15	Sedashigur.	1	12
Nugunkuttah.	1	14			
Bydoor.	1	3	<i>Total.</i>	17	180

I am,

Gentlemen,

Your obedient Servant.

(Signed). TH. MUNRO.

Collector

To

W. PETRIE Esqre.

President and Members of the Board of Revenue.

GENTLEMEN,

Exchange 1. On my arrival in Canara I found that the exchange of the Bahaudry Pagoda was at the rate of 7 B. Ps. to 8 S. Ps., but as this high valuation was of very ancient date, as that given to it by the Bombay Government was still 3 per cent higher, and as I supposed that my disbursements would be chiefly below the Ghaut, I saw no immediate necessity for any alteration. The removal, however, of a considerable part of the Military at first stationed in this province having left a greater surplus to be applied to the payment of the troops serving in Mysore, much embarrassment having been experienced from the great difference between the exchange of the two countries, and it being necessary that the loss should fall somewhere, it became expedient to consider what remedy could be employed in order to prevent the occurrence of it in future. That which seems most likely to answer the end proposed, is to reduce the Bahaudry Pagoda to its intrinsic value and to substitute the Star Pagoda for it in the accounts of the country. But it is to be feared that this change will for some years be unavoidably attended by the inconvenience which results from the exchange of Revenue being at one rate, and that of the Bazar at another. An agreement between these can never be effected by a Collector in his own Collectorate while they differ in all the neighbouring countries, but it might certainly be accomplished by a general regulation of Government comprehending all the Company's possessions.

2. It would be difficult to assign any good reason for using a different current money on each of the three establishments of Bengal, Madras and Bombay, but the introduction of the same currency and the same money of account on them all, would produce many advantages. The Bazar exchange would correspond with that fixed by Government; the perpetual fluctuation of the exchange of different coins in the same province would be at an end, and the conveyance of money from one part of the country to another would not, as at present, be subjected to any charge of difference of exchange, but merely to the expense and risk of carriage.

3. In India so great a proportion of the produce of the country goes to the payment of the public Revenue, that more money is probably wanted for the single purpose than for all other purposes together. If the demand therefore is allowed to regulate the price of money as it does that of all other commodities, the great demand of Government on account of the public Revenue ought to make the exchange everywhere correspond with the rate which it may have fixed in spite of all the opposition of Shroffs and merchants, and as Government itself has more money transactions than the whole body of Shroffs and merchants, no operations of any individuals among them could ever alter the exchange of the current coin, for no body would give more, or take less for it than would be given and taken by Government. If the Bazar exchange is perpetually fluctuating and does not seem to be influenced by the Government exchange, it is because almost every Collector has a different exchange of his own fixed without much regard to any general principle.

4. The internal circulation of money is in a great measure to pay the demand of Revenue; we may therefore calculate that the rate of exchange fixed by Government, if made

universal among its servants, would soon become that of the inhabitants. A great deal of the exportation of coin by merchants, is from one part of the Company's possessions to another, either for the purpose of paying balances or to make a profit by the high exchange, which a particular coin may bear at the place to which it is to be exported, but after the establishment of an uniform currency the coin at both places would be the same. The removal of a certain portion of it from the one to the other in order to pay a balance, would not alter the rate of exchange at either; neither would it be transported for the sake of gaining by the exchange, because no such gain could possibly be made. All the inconveniences therefore now experienced by the inhabitants from the current coin of almost every province being different, from Collectors giving a preference to particular coins, and from these coins being bought up in order to increase their value, would cease.

5 It has sometimes been used as an argument against the practicability of establishing an uniform currency and a fixed exchange that the natives have every where such a prejudice or predilection for their ancient local coins, that it would be utterly impossible to hinder the currency of Government from being depreciated. Whatever prejudices the Natives may entertain, this of preferring bad money to good—money local to that of a general use—is not among them. Who is the person that is filled with this prejudice? Not the Ryot, for he seeks only to get the coin which will be most readily received at the Cashier; nor the Bazar man, for he purchases most of his articles from the Ryot and must prefer the coin which he is willing to take; nor the Weaver, for he purchases most of his food and the materials of his manufactures from the Ryot and Bazar man, and must prefer the coin which they like best. Such a prejudice may, with some reason, be ascribed to the Polligar who issues the coins of his petty dominion above its real value with a view of gaining the difference of exchange upon the sum by which the coinage exceeds his annual revenue, and with still more reason to the Officer of Government who gains the difference of exchange upon the whole of the coinage and has the advantage of the Polligar in receiving very little back on his private account, whatever he may receive on that of the public.

6. If all subordinate Mints were abolished and no money but the standard coin issued from those of the Presidencies, the numerous local coins which now create so much confusion and which cannot pass from one District to another without sinking in their value, would soon disappear. They would find their way to the Mint and make room for a coin of more general use.

The adoption of a currency which should have the same value at Bengal, Madras and Bombay, would not only simplify greatly the business of accounts, but it would facilitate the progress of agriculture and trade by abolishing the charges to which they are subjected on exchanging the money of one district for that of another. These charges of exchange now operate upon them as a tax and as one of the worst kind, because, from its very nature, the amount of it must be always uncertain.

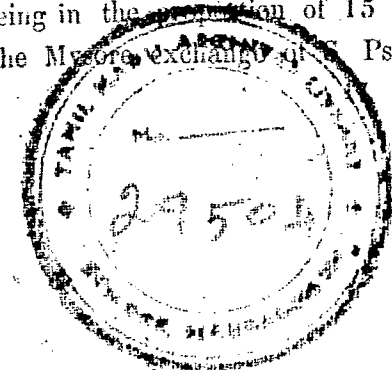
7. The introduction of a uniform currency for the use of the Madras Establishment would be productive, though in an inferior degree, of all the advantages which would result from the same currency being also made the standard money of the other two Establishments. There may be many points connected with a general reform of the coinage which may require deliberation and hinder its being immediately carried into practice, but there can

be no solid objections to fixing without delay the exchange of all the various coins now in circulation throughout the different provinces under the Madras Government. Intrinsic value is the principle by which the rate of their exchange should be determined, for all other modes are liable to variation and none of them therefore would answer the end proposed. Whenever the intrinsic value should have been ascertained by the Assay Master, a table of rates ought to be sent to all Collectors, Paymasters and other public Officers with positive injunctions to conform to it immediately and implicitly in all their receipts and disbursements. The current is so different from the intrinsic value of most coins that it may be expected that arguments will come in from all quarters stating the impossibility of complying with the regulation. If it was confined to a single Collectorate such arguments might have some foundation, but if it is made general there can be no doubt of the practicability of carrying it into effect. The different coins in the Bazar would not at once come to their intrinsic value, but in a year or two the general and constant action of a fixed Sirkar Exchange would bring them to this level.

8th. The Exchange of the Bahaudry Pagoda in Canara is more than 6 per cent. above its intrinsic value, but as it has for more than a century been valued at this high rate by its ancient Sovereigns, all persons in whose hands that coin now is, must have paid the price of it at this high exchange either in the produce of their lands or some other equivalent. To lower it therefore to its intrinsic value would be depriving them of a certain portion of property which they have fairly acquired; for it would take from them 6 per cent. of all they have in that coin which is probably about 60 per cent. of all their money. It would also be making a temporary addition of 6 per cent. to all that part of their rents which is paid in Bahaudry Pagodas which is about 60 per cent. of the whole.

9th. Were there a sufficiency of Star Pagodas in circulation to answer the demands of Revenue, or were the exchange of the Bahaudry Pagoda to sink 6 per cent. in the Bazar immediately on being lowered 6 per cent. by Government, the inhabitants would only sustain the original loss of 6 per cent. on their Bahaudry Pagodas in hand; because they would either pay their rents in Star Pagodas or if they pay in Bahaudries they would take them only at their reduced rate. But as there are very few Star Pagodas in circulation here, the Bahaudry Pagoda from the want of such a coin as a substitute would most likely not fall to the Sirkar rate in less than two or three years, and the Ryots during so long a period would have to pay the difference between the Bazar and Sirkar Exchange. Though this difference added to the original loss of 6 per cent. would actually constitute their total loss, they would not understand it in this manner, but would consider it as a permanent addition of 6 per cent. to their rents. I should therefore be unwilling in a Country so recently fallen under the Company's Government, to adopt a measure so obnoxious to the inhabitants without at the same time granting them a compensation. The reduction which I have already proposed in my letter of the 28th June last of the customs on grain, will be a full compensation and it will enable me to convince them that they have no reason to complain. It would then be proper to reduce the exchange of the Bahaudry Pagoda 100 to S. Ps. 106-30, both because this rate is within a fraction of the Assay Master's valuation and because being in the proportion of 15 to 16 anas it is better adopted to Revenue accounts than the Mysore exchange of S. Ps. 108,

V 211328, 8 M 00
M 00



which could never be made use of by the Village Curnaums who make all their calculations by annas.

10th. If the duties on grain were not lowered it would be most advisable in the event of reducing the exchange of the Bahaudry Pagoda 6 per cent. to make a reduction also of 6 per cent. on a proportion of the revenue equal to that which it is supposed will be received in that coin. The gross revenue may be taken at B. Ps. 5,25,000, and the collections at 3,15,000 which at 6 per cent. will occasion a loss of B. Ps. 18,900.

11th. If neither the duties on grain nor the Exchange are altered, all disbursements below the Ghauts will be made at the same rate as the collections, but those above the Ghauts which may be reckoned at two Lacs of B. Ps. must be made at the Mysore exchange which is 5 per cent. less, by which a loss of ten thousand Pagodas would be incurred.

12th. The situation of the Mysore territories on the borders of Canara, the long period that the Bahaudry and Sultany Pagodas have been their standard money and the late coinage of the Kishan Raj Pagoda which differs from them only in the impression, are great obstacles to bringing the Star Pagoda into circulation in Canara. Without questioning the right of the Raja to coin money in his own name, it may be observed that had the Kishan Raj been made to correspond exactly in weight and standard with the Star Pagoda, it would not only have been more convenient for the payment of the troops but it would have facilitated in a very great degree the commercial intercourse between Canara and Mysore.

I am,

Gentlemen,

Your obedient Servant

(Signed) THOS. MUNRO

Collector.

On reductions of Rent.

To

WILLIAM PETRIE Esqre.

President, and Members of the Board of Revenue.

GENTLEMEN,

1. 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 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 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 Soondah, 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 favorably 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 Amuldar to receive money to set aside the decisions 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 any thing 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, 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 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 tend to a disclosure of their circumstances. A careful survey would, however, yield 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 some thing 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 very 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 Magani 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 landlord's rent 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 the 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 favor 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 present 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 Mooras 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, render 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. Any thing 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 Nazaranahs for the Sirkar, of fines for pretended or trifling offences and of presents for an endless succession of Asophs and mildars, from the arbitrary and uncertain amount of different Kists, from their frequent anticipations 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

53

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 wholly 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 income of the landlord was affected by these and other temporary causes the removal of them will enable them to rise gradually to its former standard and 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 ever were 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 has 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 favor 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 shews 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 disposed 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 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 Cacherie 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 on Column 88.	Reduction in Star Pagodas
Mangalore.	14	1231
Vittel.	12	956
Bekul.	15	1,656
Kurru.	20	1,440
Pootoor.	14	1,237
Buntwal.	16	2,177
Kareul.	22	1,755
Mulki.	21	2,349
Bilsawer.	29	3,071
Barcoor.	37	3,259
Cundapur.	28	3,743
Honawer.	28	3,988
Ankola.	35	2,348
		30,190
Soopah.	40	1,794
Soondah.	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 7½ per cent. lower than 1209,—30½ per cent. lower than Tippoo Sultan's assessment in Column 71 and 25½ per cent. lower than his collections in Canara in 1788/9, 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 Star Pagodas 4,73,550—3—12 in 1788/9, that of this sum S. Ps. 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 account 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 per centage 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 Vittal is nearly the same, but I have made a smaller allowance for Vittal on account of the superior advantage to be derived from its commutation of rent in kind for money as shewn in No. 3. Bekul suffered more than any other District by the ravages of the Coorgs 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 Coorgs, 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 District 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. Karkul 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 this 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 Karkul will obtain by the abolition of the inland duties upon grain. Barcoor, Bilasawer and Cundapoor have lost by the commutation for which allowance was made in the settlement. They are all in a flourishing condition, particularly Bilasawer, 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. Bunnawassee 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 Indelnut 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 Coomblah. The irruptions of the Coorgs, but especially in the late war, have been the true cause of the decline of its agriculture which will recover gradually. The reduction 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 13000 Pagodas, which being added to the Jumma will make the present assessment only about 25000 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 export customs on rice to 2 Bahaudry Pagodas per Corge, and abolish-

ing 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 Customs 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 7000 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 their 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 favor 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 present 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 (Star 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 Enams 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, Star Pagodas 2,46,623—14—12 in Column 8, and compose his Shist, Star Pagoda 3,27,159—7—62 in Column 44 after deducting that part of Star Pagodas 8,282—3—48 which was Shist. The other part goes to diminish the extra assessment. In the same manner the Enams 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 Star Pagodas 3,59,752—32—35. They are also, as far as they are cultivated, included in the Shist of the settlement of 1209, amounting to Star Pagodas 2,84,604—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 Enams which are in cultivation. No increase of revenue, therefore, remains to be drawn from Enams unless by recovering them from waste.

17. After having given my sentiments as to the amount of the assessments 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 common 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 on 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 laborers, it has most likely, by employing more labor, 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 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 favor of small proprietors, yet as Government have determined to introduce every where 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 them 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 Maganies or Grams, 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 Maganies 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 shew that great landed property has always had a tendency to excite a turbulent spirit in the possessor, which has been favored 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 Biddenore assessment the second year after they are brought into cultivation.

3rd. All inferior estates which on failure of heirs have theretofore 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 every day diminish, because if it follows the laws 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 reversion 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 landlord, 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, Soondah and Bilghi, but in many villages in Bilghi, Ankola and throughout the whole of the villages in Soondah 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 after the long series of oppression 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 favorable 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 lain 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 provinces of Malabar, Goa, Bombay and Arabia can be no where else so well supplied, and there is every reason to conclude that their consumption by the abolition of all regulations in favor of particular countries and the reduction of the duties, will be increased.

25. Besides the land and customs, sandalwood 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.

I am,
Gentlemen,
Your obedient servant
(Signed.) THS MUNRO,
Collector.

* Such as are growing in the Northern Division including Soondah.

To
WILLIAM PETRIE Esqre.

Coondapore, 14th July 1800.

President, and Members of the Board of Revenue.

GENTLEMEN,

The large outstanding balances in the accompanying Demand collection are not all due by the country, for a considerable part of them, tho' collected, have been prevented, by the disturbed state of some of the Districts, from reaching the Treasury. Above ten thousand Pagodas, of which I have not yet received the particular accounts, have been collected in the Province of Sondah—part of this sum has been disbursed to the Troops there, and part of it, it is to be feared, has fallen into the hands of the enemy. A still larger collection from the Southern districts of Canara was detained some time at Mangalore and came here too late for insertion in the June accounts.

There will unavoidably be at the close of the year a heavy balance of customs outstanding in Ballaghaut, owing to the depredation of Dhondia's parties; and the disturbances which have existed for some months past in the Southern parts of Canara will also occasion a loss there, both of customs and Land rent, but in those districts where no enemy has appeared, there will be little or no balance.

I am in hopes that tranquillity will soon be completely restored in Canara. The eldest nephew of Vittel Hegada was made prisoner by the Tahsildar in the beginning of the current month. My design of seizing Hegada himself by surprise having become public through the imprudence of the Amildar, I ordered him to proceed with all his Peons to Vittel and to endeavour to establish himself there and collect the balances of revenue. He was attacked on the 9th instant by Hegada but repulsed him with considerable loss, and in the pursuit made prisoners nine persons of his family, which will, I imagine, deter him, even if he should escape, from attempting to excite any disturbances in future.

The balance outstanding of 1208 is not due by the inhabitants. It was collected in October last and forwarded with that month's kists, but one of the Peons who escorted it took the opportunity, when he was standing sentry over it one night upon the road, to make off with a bag containing Star Pagodas 771—0—2 in Bahaderi Pagodas. As this Peon was not one of the number given over by me to the Tahsildar, but was entertained by himself without authority and was not even a native of the country for whose honesty in such a case his family would have been a security, I thought that the Amildar, as a punishment for his negligence and as a warning to others to be more cautious, should be obliged to make good as much as he could of the loss. He was formerly Sheristadar of Bekul under the late Asoph, and was taken prisoner and plundered by the Coorug of all his property in May 1799, which is the cause of his being unable to pay the balance against him. The sum recovered, which is above two hundred pagodas has been raised by begging among his relations and selling his effects, and as I am convinced that no more can possibly be got from him, I wish to have authority from the Board to strike out from the accounts at the close of the Fusly 1209, the balance of 1208, Star pagodas 547—0—2, in order to clear them from balances which can never be realized.

I am,
Gentlemen,
Your Obedient Servant.
(Signed.) THOS. MUNRO.

Account Current with the Tahsildars of Canara and

Tahsildar.	REVENUE OF FUSLY 1208.																	
	Outstanding on the 28th February 1800.												Kists for May 1800.					
	Land Rent.			Licences.			Customs.			TOTAL			Land Rent.			Licences.		
Mangalore. . .	"	"	"	"	"	"	"	"	"	"	"	"	20,058	27	21	5,703	27	10
Vittel. . .	"	"	"	"	"	"	"	"	"	"	"	"	18,401	4	43	"	"	"
Bekul.	771	"	2	"	"	"	"	"	"	771	"	2	20,855	28	23	"	"	"
Kurrupe. . . .	"	"	"	"	"	"	"	"	"	"	"	"	16,093	6	3	144	41	11
Pootoor. . . .	"	"	"	"	"	"	"	"	"	"	"	"	20,872	22	60	521	40	30
Buntwall. . . .	"	"	"	"	"	"	"	"	"	"	"	"	27,527	32	34	1036	26	60
Karkul.	"	"	"	"	"	"	"	"	"	"	"	"	22,171	14	58	238	35	59
Mulki.	"	"	"	"	"	"	"	"	"	"	"	"	29,200	8	40	1,734	15	33
Bilsawer. . . .	"	"	"	"	"	"	"	"	"	"	"	"	37,910	14	12	1,216	41	11
Barkur.	"	"	"	"	"	"	"	"	"	"	"	"	50,320	25	77	1,085	25	58
Coondapors. . .	"	"	"	"	"	"	"	"	"	"	"	"	45,339	15	14	205	19	58
Honawer. . . .	"	"	"	"	"	"	"	"	"	"	"	"	29,661	2	39	571	15	34
Ankola.	"	"	"	"	"	"	"	"	"	"	"	"	25,022	7	31	604	4	22
Soopah.	"	"	"	"	"	"	"	"	"	"	"	"	10,275	20	58	158	30	70
Soondah.	"	"	"	"	"	"	"	"	"	"	"	"	10,110	41	11	36	20	46
Bunnawassie. .	"	"	"	"	"	"	"	"	"	"	"	"	9,805	19	55	"	"	"
Bilghy.	"	"	"	"	"	"	"	"	"	"	"	"	11,268	19	21	40	"	"
TOTAL.	771	"	2	"	"	"	"	"	"	771	"	2	4,04,397	16	20	13,362	8	22

Soondah for Fusly 1209 to the 30th June 1800.

REVENUE OF FUSLY 1209.																	
Kists for June 1800.									Total to the 30th June 1800.								
Customs.	Land Rent.	Licences.	Customs.	Land Rent.	Licences.	Customs.	Licences.	Customs.	Land Rent.	Licences.	Customs.	Licences.	Customs.	Licences.	Customs.	Licences.	TOTAL.
13,42	26	"	1,830	2	5	314	15	47	6,541	16	78	21,939	7	71	6,018	1	57
7,771	9	34	2,843	"	21	"	"	"	124	15	76	21,214	4	64	"	"	"
742	30	68	1,636	15	76	"	"	"	143	13	30	22,522	2	19	"	"	"
1,120	17	73	1,676	"	16	114	10	23	228	20	46	13,369	6	49	259	9	34
1,700	20	46	1,143	4	61	137	5	11	571	15	35	22,017	27	41	661	3	41
1,111	21	48	1,948	6	34	188	20	45	256	32	73	20,475	38	68	1,235	5	25
3,220	15	24	2,346	29	61	114	10	23	800	"	"	24,420	35	13	413	4	2
3,169	3	21	2,099	10	43	457	5	12	228	20	45	31,299	19	3	2,191	20	45
3,102	31	68	3,184	"	1	411	15	34	411	15	34	41,894	14	13	1,618	14	45
3,523	14	45	4,131	7	37	211	10	23	408	20	46	43,451	33	14	1,299	33	1
3,693	5	25	4,815	23	12	102	30	69	114	10	23	50,154	38	26	3	8	46
2,171	9	3	11,423	20	46	114	10	23	457	5	11	51,889	23	5	685	25	57
1,561	31	71	2,157	9	41	342	30	69	554	10	23	27,179	16	72	916	35	11
7,178	28	4	649	"	"	11	15	34	1,417	5	11	10,924	20	58	170	4	24
10,399	35	79	326	15	56	22	30	68	2,514	10	24	10,437	14	67	59	9	34
9,655	41	10	415	33	14	"	"	"	1,885	25	58	10,221	10	69	"	"	"
7,336	30	68	1,371	15	34	8	"	"	1,714	10	23	12,639	34	55	43	"	"
87,108	6	8	44,883	38	73	2,553	2	"	18,270	38	76	4,49,281	13	13	15,915	10	22
															1,05,379	3	4
															5,70,375	26	39

Account Current with the Tahsildars of Canara and

Tahsildar.				REMISSIONS.					COLLECTION CONTINUED.				
	FUSLY 1208 and 1209.			REVENUE OF FUSLY 1209.					REVENUE OF FUSLY 1208				
	GRAND TOTAL.			To the 30th June 1800.					In June				
	Land Rent,	Licences and	Customs.	Land Rent.	Licences.	Customs.	TOTAL.		Land Rent.	Licences.	Customs.	TOTAL.	
Mangalore. .	52,819	20	46	22	22	22	22	22	22	22	22	22	22
Vittel. . . .	22,139	30	14	22	22	22	22	22	22	22	22	22	22
Bekul. . . .	24,179	4	39	22	22	22	22	22	22	22	22	22	22
Kurrupe. . .	20,277	12	42	22	22	22	22	22	22	22	22	22	22
Pootoor. . .	25,031	25	2	22	22	22	22	22	22	22	22	22	22
Buntwall. .	32,071	14	54	22	22	22	22	22	22	22	22	22	22
Karkul. . .	28,824	12	55	22	22	22	22	22	22	22	22	22	22
Mulki. . . .	36,888	21	34	22	22	22	22	22	22	22	22	22	22
Bilsawer. . .	47,036	33	22	22	22	22	22	22	22	22	22	22	22
Barkur. . . .	48,988	20	46	22	22	22	22	22	22	22	22	22	22
Condapore .	54,260	20	40	22	22	22	22	22	22	22	22	22	22
Horawer. . .	54,403	21	28	22	22	22	22	22	22	22	22	22	22
Ankola. . . .	30,242	10	17	22	22	22	22	22	22	22	22	22	22
Soopah. . . .	19,690	17	17	22	22	22	22	22	22	22	22	22	22
Soondah. . .	23,410	28	44	22	22	22	22	22	22	22	22	22	22
Bunnwassee.	21,763	35	57	22	22	22	22	22	22	22	22	22	22
Bilghy. . . .	22,288	33	66	22	22	22	22	22	22	22	22	22	22
TOTAL. . . .	5,71,346	26	41	22	22	22	22	22	22	22	22	22	22

Soondah for Fusly 1209 to the 30th June 1800.

REVENUE OF FUSLY 1209.												
To the 31st May 1800.						In June.						
Land Rent.	Licences.	Customs.	Land Rent.	Licences.	Customs.	Land Rent.	Licences.	Customs.	Land Rent.	Licences.	Customs.	Land Rent.
20,058	27	21	5,703	27	10	16,763	14	20	1,820	22	50	314
18,134	20	33	3,073	39	37	3,073	39	37	2,171	18	22	18,134
17,324	12	68	234	12	30	234	12	30	228	24	22	17,324
14,629	37	11	30	30	68	1,077	29	4	3,233	11	58	17,875
20,011	20	35	387	35	18	1,195	41	32	22	24	22	20,011
26,931	2	66	1,036	26	60	596	12	22	22	22	22	26,931
21,956	12	42	298	35	59	3,220	9	34	2,423	22	57	24,379
27,110	27	74	1,731	15	33	3,169	3	21	4,173	8	5	31,285
37,910	14	12	1,216	41	11	3,102	30	68	3,925	35	51	41,840
39,320	25	77	1,085	25	58	3,328	14	45	22	22	22	39,320
30,543	30	6	235	19	58	3,083	5	25	11,614	8	20	50,154
32,661	2	20	571	15	31	2,171	9	35	11,428	20	46	51,089
24,532	37	4	604	4	22	1,561	25	71	22	22	22	24,532
7,275	20	58	153	24	70	4,094	30	4	278	39	22	7,554
9,110	41	11	56	20	46	7,797	25	31	22	30	68	9,110
9,305	19	55	5,930	39	57	5,930	39	57	393	40	40	9,805
11,263	19	21	40	22	22	6,283	22	23	1,371	15	34	12,639
3,83,632	35	73	13,110	28	67	69,084	22	69	40,277	15	61	4,23,470

Account Current with the Tahsildars of Canara and

Tahsildar.											REVENUE OF FUSLY 1208.							
											FUSLY 1208 and 1209.			To the 30th June 1800.				
	Total to the 30th June 1800.										GRAND TOTAL							
	Licences.			Customs.			TOTAL			Land Rent, Licences and Customs.			Land Rent.			Licences.		
Mangalore. . .	6,018	1	57	22,968	28	12	50,865	35	60	50,865	35	60	"	"	"	"	"	"
Vittel.	"	"	"	5,245	15	37	23,379	35	70	23,379	35	70	"	"	"	"	"	"
Bekul.	"	"	"	462	36	30	17,787	7	18	18,011	7	18	547	"	2	"	"	"
Kurrupe. . . .	259	9	34	1,368	11	32	19,502	17	35	19,502	27	25	"	"	"	"	"	"
Pootoor. . . .	367	35	18	1,424	23	32	21,823	37	5	21,823	37	5	"	"	"	"	"	"
Buntwall. . . .	1,036	26	60	596	12	"	28,563	41	46	28,563	41	46	"	"	"	"	"	"
Karkul.	413	4	2	3,791	10	20	28,584	7	41	28,584	7	41	"	"	"	"	"	"
Mulki.	2,191	20	45	3,242	26	34	36,719	40	78	36,719	40	78	"	"	"	"	"	"
Bilsawer	1,628	14	45	3,351	1	79	46,819	24	27	46,819	24	27	"	"	"	"	"	"
Barkur.	1,085	23	58	3,628	14	45	44,234	24	20	44,234	24	20	"	"	"	"	"	"
Coondapore. . .	308	8	46	3,797	15	48	54,260	20	40	54,260	20	40	"	"	"	"	"	"
Honawer. . . .	695	23	55	2,617	34	46	54,392	39	20	54,392	39	26	"	"	"	"	"	"
Ankola.	604	4	22	1,561	25	71	26,798	25	17	26,798	25	17	"	"	"	"	"	"
Soopah.	170	4	24	5,356	32	2	13,281	12	4	13,281	12	4	"	"	"	"	"	"
Soondah.	59	9	34	9,381	5	78	18,551	14	42	18,551	14	43	"	"	"	"	"	"
Bunnawassie. .	"	"	"	6,324	32	17	16,130	9	72	16,130	9	72	"	"	"	"	"	"
Bilghy.	48	"	"	9,145	29	25	21,833	32	"	21,833	32	"	"	"	"	"	"	"
TOTAL.	14,895	22	22	84,664	25	48	5,23,539	15	44	5,23,754	15	44	547	"	2	"	"	"

Soondah for Fusly 1209 to the 30th June 1800.

BALANCE.																	
REVENUE OF FUSLY 1209.												FUSLY 1208 and 1209.					
To the 30th June 1800.												GRAND TOTAL.					
Customs.		TOTAL.		Land Rent.		Licences.		Customs.		TOTAL.		Land Rent, Licences and Customs.					
"	"	"	"	60	"	"	"	1,893	26 66	1,953	26 66	1,953	26 66	"	"	"	"
"	"	"	"	3,103	26 31	"	"	2,660	9 73	5,759	36 24	5,759	36 24	"	"	"	"
"	"	"	517	"	2	5,197	31 51	"	"	423	7 63	5,620	39 19	6,167	39 21	"	"
"	"	"	"	434	"	"	"	280	27 7	774	27 7	774	27 7	"	"	"	"
"	"	"	"	2,006	7 6	274	10 23	927	12 48	3,207	29 77	3,207	29 77	"	"	"	"
"	"	"	"	2,544	36 2	188	20 45	774	"	41	15 8	3,567	15 8	3,567	15 8	"	"
"	"	"	"	41	"	"	"	229	5 14	270	5 14	270	5 14	"	"	"	"
"	"	"	"	13	25 4	"	"	154	39 32	163	22 36	163	22 36	"	"	"	"
"	"	"	"	54	6 30	"	"	163	2 23	217	8 53	217	8 53	"	"	"	"
"	"	"	"	4,181	7 37	214	10 23	408	20 46	4,753	38 26	4,753	38 26	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	10	24 "	10	24 "	10	24 "	"	"	"	"
"	"	"	"	2,546	21 68	342	30 69	554	16 23	3,443	27 "	3,443	27 "	"	"	"	"
"	"	"	"	3,370	3 "	"	"	3,039	2 18	6,409	5 13	6,409	5 13	"	"	"	"
"	"	"	"	1,326	15 56	"	"	3,532	40 25	4,859	14 1	4,859	14 1	"	"	"	"
"	"	"	"	415	33 14	"	"	5,217	34 51	5,633	25 65	5,633	25 65	"	"	"	"
"	"	"	"	"	"	"	"	455	1 66	455	1 66	455	1 66	"	"	"	"
"	"	"	"	2	25,311	3 39	1,019	30 "	20,714	19 36	47,045	10 75	47,045	10 75	"	"	"

Account Current with the Tahsildars of Canara and Soondah for Fusly 1209 to the 30th June 1800.

STATEMENT OF ADVANCES FOR CULTIVATION.										REMARKS.
Fusly 1209.										
Cultivation.			Repairs.			TOTAL.				
To cash advanced to the end of last month.	8,700	18	"	"	"	8,700	18	"		
Advances to the 30th June.	9,278	20	46	"	"	9,278	20	46		
Total advances and balances.	17,978	38	46	"	"	17,978	38	46		
Balance to the 30th June 1800.	17,978	38	46	"	"	17,978	38	46		

(Signed.) THOS. MUNRO,
Collector.

Coondapore,
18th August 1800.

To,

WILLIAM PETRIE Esqre.
President, and Members of the
Board of Revenue.

GENTLEMEN,

Para 1st. On my arrival in Canara, I found that the exchange of the Bahaudry Pagoda was at the rate of 7 Bahaudry Pagodas to 8 Star Pagodas. But as this high valuation was of very ancient date, as that given to it by the Bombay Government in the payment of their troops was still 3 per cent. higher, and as I supposed that my disbursements would be chiefly below the ghauts, I saw no immediate necessity for

From Major Munro, relative to the inconvenience from the coinage of this district and Mysore.

any alteration. The removal however of a considerable part of the Military at first stationed in this Province having left a greater surplus to be applied to the payment of the Troops serving in Mysore, much embarrassment having been experienced from the great difference between the exchange of the two countries, and it being necessary that the loss should fall somewhere, it became expedient to consider what remedy could be employed in order to prevent the recurrence of it in future. That which seems most likely to answer the end proposed is to reduce the Bahaudry Pagoda to its intrinsic value and to substitute the Star Pagoda for it in the accounts of the country. But it is to be feared that this change will, for some years, be unavoidably attended by the inconvenience which results from the exchange of Revenue being at one rate, and that of the Bazar at another. An agreement between these can never be effected by a Collector in his own Collectorate, while they differ in all the neighbouring countries; but it might certainly be accomplished by a general regulation of Government, comprehending all the Company's possessions.

2. It would be difficult to assign any good reason for using a different current money on each of the three establishments of Bengal, Madras and Bombay, but the introduction of the same currency and the same money of account on them all, would produce many advantages. The Bazar exchange would correspond with that fixed by Government, the perpetual fluctuation of the exchange of different coins in the same province would be at an end, and the conveyance of money from one part of the country to another would not, as at present, be subjected to any charge of difference of exchange, but merely to the expense and risk of carriage.

3. In India, so great a proportion of the produce of the country goes to the payment of the public revenue, that more money is probably wanted for this single purpose than for all other purposes together. If the demand therefore is allowed to regulate the price of money, as it does of that of all other commodities, the great demand of Government on account of the public Revenue ought to make the exchange everywhere correspond with the rate which it may have fixed in spite of all the opposition of shroffs and merchants, and as Government itself has more money transaction than the whole body of shroffs and merchants, no operations of any individuals among them could ever alter the exchange and the current coin; for, no body would give more or take less for it, than would be given and taken by Government. If

the Bazar exchange is perpetually fluctuating and does not seem to be influenced by the Government exchange, it is because almost every Collector has a different exchange of his own fixed without much regard to any general principle.

4. The internal circulation of money is in a great measure to pay the demands of Revenue. We may therefore conclude that the rate of exchange fixed by Government, made universal among its servants, would soon become that of the inhabitants. A great deal of exportation of coin by merchants is from one part of the Company's possessions to another, either for the purpose of paying balances, or to make a profit by the high exchange which a particular coin may bear at the place to which it is to be exported; but after the establishment of an uniform currency the coin at both places would be the same. The removal of a certain portion of it from the one to the other, in order to pay a balance, would not alter the rate of exchange at either; neither would it be transported for the sake of gain by the exchange, because no such gain could possibly be made. All the inconveniences therefore, now experienced by the inhabitants from the current coin of almost every Province being different, from Collectors giving a preference to particular coins, and from these coins being bought up in order to increase their value, would cease.

5. It has sometimes been used as an argument against the practicability of establishing an uniform currency and a fixed exchange, that the natives have every where such a prejudice or predilection for their ancient local coins, that it would be utterly impossible to hinder the currency of Government from being depreciated. Whatever prejudices the natives may entertain, this, of preferring bad money to good, money of a local to that of a general use, is no among them. Who is the person that is filled with this prejudice? Not the Ryot, for he seeks only to get the coin which will be most readily received at the Cacheri; nor the Bazarman, for he purchases most of his articles from the Ryot, and must prefer the coin which he is willing to take; nor the Weaver, for he purchases most of his food and the materials of his own manufactures from the Ryot and Bazarman, and must prefer the coin which they like best. Such a prejudice may, with some reason, be ascribed to the Polligar, who issues the coin of his petty dominion above its real value, with the view of gaining the difference of exchange upon the sum by which the coinage exceeds his annual revenue, and with still more reason, to the officer of Government, who gains the difference of Exchange upon the whole of the coinage, and has the advantage of the Polligar in receiving very little back on his private account, whatever he may receive on that of the public.

6. If all Subordinate Mints were abolished, and no money but the standard coin issued from those of the Presidencies, the numerous local coins which now create so much confusion and which cannot pass from one District to another without sinking in their value, would soon disappear. They would find their way to the Mint and make room for a coin of more general use. The adoption of a currency which should have the same value at Bengal, Madras and Bombay, would not only simplify greatly the business of accounts, but it would facilitate the progress of agriculture and trade, by abolishing the charges to which they are subjected on exchanging the money of one District for that of another. These charges of exchange, now operate upon them as a tax, and as one of the worst kind, because from its very nature the amount of it must be always uncertain.

7. The introduction of an uniform currency for the use of the Madras Establishment would be productive, tho' in an inferior degree, of all the advantages which would result from the same currency being also made the standard money of the other two Establishments.

There may be many points connected with a general reform of the coinage, which may require deliberation and hinder its being immediately carried into practice; but there can be no solid objection to fixing without delay the exchange of all the various coins now in circulation throughout the different Provinces under the Madras Government.

Intrinsic value is the principle by which the rate of their Exchange ought to be determined, for all other modes are liable to variation, and none of them would therefore answer the end proposed. Whenever the intrinsic value should have been ascertained by the Assay Master, a Table of rates ought to be sent to all Collectors, Paymasters and other Public Officers, with positive injunctions to conform to it implicitly in all their receipts and disbursements. The current is so different from the intrinsic value of most coins that it may be expected that arguments will come in from all quarters stating the impossibility of complying with the regulation. If it was confined to a single Collectorate, such arguments might have some foundation; but if it is made general, there can be no doubt of the practicability of carrying it into effect. The different coins would not in the Bazar come at once to their intrinsic value; but in a year or two the general and constant action of a fixed Sirkar exchange would bring them to this level.

8. The exchange of the the Bahaudry Pagoda in Canara is more than 6 per cent. above its intrinsic value; but as it has for more than a century been valued at this high rate by its ancient sovereigns, all persons in whose hands that coin now is, must have paid the price of it at this high exchange either in produce of their lands or some other equivalent. To lower it therefore to its intrinsic value would be depriving them of a certain portion of property which they have fairly acquired, for it would take from them 6 per cent. of all they have in that coin which is probably about 60 per cent. of the whole of their money. It would also be making a temporary addition of 6 per cent. to all that part of their rents which is paid in Bahaudry Pagodas, which is about 60 per cent. of the whole.

9. Were there a sufficiency of Star Pagodas in circulation to answer the demands of Revenue, or were the exchange of the Bahaudry Pagodas to sink 6 per cent in the Bazar, immediately on being lowered 6 per cent by Government, the inhabitants would only sustain the original loss of 6 per cent. on their Bahaudry Pagodas in hand; because they would either pay their rents in Star Pagodas, or if they paid in Bahaudries, they would take them only at their reduced rate. But as there are very few Star Pagodas in circulation here, the Bahaudry Pagoda, from the want of such a coin as a substitute, would most likely not fall to the Sirkar rate in less than two or three years, and the Ryots, during so long a period, would have to pay the difference between the Sirkar and the Bazar exchange. Though this difference, added to the original loss of 6 per cent. would actually constitute their total loss, they would not understand it in this manner, but would consider it as a permanent addition of 6 per cent. to their rents. I should therefore be unwilling, in a country so recently fallen under the Company's Government, to adopt a measure so obnoxious to the inhabitants, without at the same time granting them a compensation. The reduction which I have already proposed in my

letter of the 28th June of the Customs on Grain, will be full compensation, and it will enable me to convince them that they have no reason to complain. It would then be proper to reduce the exchange of the Bahaudry Pagoda to 100 to Star Pagodas 106—30—” both because this rate is within a fraction of the Assay Master's valuation, and because, being in the proportion of 15 to 16 annas, it is better adapted to Revenue accounts than the Mysore exchange of 108 Star Pagodas, which could never be used by the village Curnums who make all their calculations by annas.

10. If the duties on Grain are not lowered, it would be most advisable, in the event of reducing the exchange of the Bahaudry Pagoda 6 per cent. to make a reduction also of 6 per cent. on a proportion of the revenue equal to that which it is supposed will be received in that coin. The gross revenue may be taken at Bahaudry Pagodas 5,25,000 and the collection in that coin at 3,15,000 which, at 6 per cent. will occasion a loss of Bahaudry Pagodas 1,89,000.

11. If neither the duties on Grain, nor the exchange are altered, all disbursements below the ghauts will be made at the same rate as the collections; but those above the ghauts, which may be reckoned at 2 lacs of Bahaudry Pagodas, must be made at the Mysore exchange, which is 5 per cent less, by which a loss of ten thousand Pagodas would be incurred.

12. The situation of the Mysore territories on the borders of Canara, the long period that the Bahaudry and Sultani Pagodas have been their standard money, and the late coinage of the Kishan Raj Pagoda which differs from them only in the impression, are great obstacles to bringing the Star Pagoda into circulation in Canara. Without questioning the right of the Rajah to coin money in his own name, it may be observed that, had the Kishan Raj been made to correspond exactly in weight and standard with the Star Pagoda, it would not only have been more convenient for the payment of the Troops, but it would have facilitated, in a very great degree, the commercial intercourse between Canara and Mysore.

I am,
Gentlemen,
Your Obedient Servant.
(Signed). THOS. MUNRO
Collector.

Cundapore,
21st August 1806

To,
WILLIAM PETRIE Esqre.
President and Member of the Board of Revenue.

GENTLEMEN.

1. The great amount of the outstanding balances in the accompanying Demand collection, is to be attributed solely to the late disturbances; for no part of them, as far as I have yet been able to discover, is owing to the ordinary causes of failures. The actual balance against the inhabitants is however not so great as it appears from the accounts, for there are collections in several districts made previous to the close of the Fusly which have not been

brought forward, because Military operations had hindered the Tahsildar from remitting them to the Treasury. The whole of the balance in Vitel has been realized since the seizure of the Hegada. The balances of Land rent in Kurrup and Buntwal, after having been all collected, have been in part returned to those inhabitants whose houses had been burned, or who had otherwise suffered in any remarkable degree from the depredations of the rebels. I do not expect that the total loss of Land rent in Canara will exceed a thousand pagodas. That of customs will probably be greater, from causes which I shall have occasion to explain when I come to address you on the subject of remission.

2. The conquest of Sawenoor by Dhondah and his having been near two months in possession of the districts of Soondah and Bunniwassy will sufficiently account for the heavy balances above the Ghauts. A part of them will soon be recovered, but as several of the Customs farmer's agents with large quantities of Betel nut and pepper fell into the hands of the enemy, it is to be feared, in spite of every exertion, there will, after all, remain a considerable balance outstanding.

3. I have deducted the charges for Military Peons before calculating my commission. Though they are in no way connected with revenue, the Peons have been employed in the Southern district of Canara in suppressing rebellion; but though this service has been completely effected, it would not be prudent to disband them immediately, because it would leave the country exposed to the depredations of the Poligars of Munzerabad in Mysore. The Peons in Soondah are employed in protecting the country against the ravages of banditti retained in the service of a number of Petty Maharatta Zemindars who yield very little obedience to the Poonah Government, and they must be kept up as long as that Government is too weak to retain its tributaries in due subjection. It is impossible to ascertain what number will be required to be kept up, until it is known what changes the present campaign will produce upon the frontier; but at all events, it cannot well be less than a thousand men, which, with five hundred for Canara, will make a charge of about twenty five thousand pagodas for the current Fusly.

I am,
Gentlemen,
Your obedient Servant.
(Signed.) THOS. MUNRO
Collector.

Cottishwer,
12th September 1800.

To,
WILLIAM PETRIE Esqre.
President and Members of the Board of Revenue.

GENTLEMEN,

I send you the accompanying annual abstract, as it appears to come under the description of “information connected with accounts which it has been customary to transmit”, which your letter of the 9th April last directs to be transmitted as usual. It contains nothing that requires much explanation. The settlements and collections of current revenue has been already sufficiently detailed in the Jummabundy and the monthly demand collection.

2. The extra revenue is composed of the usual heads of fines, Batta, unclaimed property, land not included in the Jumma &c. and of captured property belonging to the late Government, amounting to Star Pagodas 22,244—20—70, of which above Star Pagodas 3,50 was a balance of revenue in the hands of the Asoph of Derria Bahader Ghur.

3. The Receipts from the General Treasury are the amount of cash which I receive from the Paymasters of Mysore and Canara, in order to enable me to pay the Revenue Servants before the collections began.

4. The total charges collected, Star Pagodas 87,798—5—68, are less than the Estimate, Star Pagodas 1,05,980—39—46, by a sum of Star Pagodas 18,182—33—58, as appears from the following comparison.

	Estimated charges.			Actual charges.			More.			Less.		
Collector's Cutcherry. . .	10,124	1	64	7,142	20	44	"	"	"	2981	23	20
Do. Sader Warid. . .	"	"	"	879	33	36	879	38	36	"	"	"
District Servants. . .	25,661	6	36	20,624	17	63	"	"	"	5036	30	53
Do. Sader Warid. . .	1,438	6	36	1,332	37	12	"	"	"	250	11	24
Village Servants . . .	13,315	44	75	8,609	43	21	"	"	"	4,706	4	54
Charges Extra. . . .	18,256	18	51	15,124	28	76	"	"	"	3,131	31	55
Advances for Cultivation . . .	17,500	"	"	19,371	30	35	1,871	30	35	"	"	"
Tank Repairs. . . .	5,000	"	"	4,000	6	"	"	"	"	999	36	"
Batta and Premium. . . .	"	"	"	7	12	"	7	12	"	"	"	"
Pensions.	906	19	17	436	41	8	"	"	"	419	20	9
Pagoda and Mosque allowances.	13,783	32	7	10,317	27	13	"	"	"	3,465	4	74
	1,05,980	39	46	87,798	5	68	2,758	38	71	20,941	33	49
										2,753	38	71
										18,182	39	58
										"	6	"
										18,182	33	59

Deduct difference of Exchange between 42 and 45 fs. in the Estimate.

Wherever the disbursements fall short of the Estimates it is to be attributed to the same cause, to none of the establishments having been formed at the beginning of the Fusly 1209

to their having been filled up by degrees month after month, and to some of them not having been completed even at the end of the year.

The disbursements under the head of Tuckavi have exceeded the Estimate, because the depredations committed by the enemy during the late disturbances rendered it necessary to make a further advance to the inhabitants who had suffered most.

5. The Officer who acted as Prize Agent for the Bombay army in Canara, having transmitted a representation to Government stating his claims to agency on all public property taken possession of by the army in this Province, I thought it improper, while such a claim was depending, to charge commission on that part of it which has been brought to the Account of Revenue, and have therefore deducted the amount, Star Pagodas 22,244—20—70, from the net Revenue. —

6. The Military Peons who in the statement are included in Extra revenue must, during the present year at least, continue to be a heavy charge. I was obliged to employ above a thousand including armed inhabitants near two months against Vittul Hegada in Canara, and above fifteen hundred for nearly the same time in Soondah, in order to co-operate with the regular troops, in expelling Dhondia's parties from that Province and also from some posts within the Maharattah Territory. Tranquillity being now in a great measure restored, I have for the present reduced the establishment of Peons to five hundred in Canara, and to eight hundred in Soondah. Though no part of this force is directly required for the collection of the revenue, yet it is required to protect the inhabitants who pay the Revenue from the inroads of banditti from the neighbouring countries. Were the peons in the Southern part of Canara to be disbanded, it would leave an opening for the refractory Polligar of Bhull to plunder the Districts near the ghauts; and were those in Soondah disbanded, it would leave that Province exposed to the incursions of numerous gangs of banditti protected by the Maharattah Zemindars. As those Zemindars yield but very little obedience to the Maharattahs, either peons or a greater regular force must be kept up in Soondah as long as the Poonah Government shall be unable to restrain its tributaries within due bounds. The peons in Canara may be discharged when the Polligar of Bull is completely subjected. It would however be most advisable to do it gradually and as my own interest is materially concerned in this measure, it may be believed that I cannot wish to see it delayed beyond the period at which it may be effected without inconvenience or danger.

I am,
Gentlemen,
Your Obedient Servant.

(Signed). THOS. MUNRO

Collector.

General Abstract Statement showing the amount of Revenue due, gross collections, charges July 1800, with Balances of Revenue

HEADS OF REVENUE.	Balance of Fusly 1208 outstanding 12th July 1799.			Current Revenue of Fusly 1209 from 12th July 1799 to 11th July 1800.			Total of each line.		
	1			2			3		
Balance of Cash.	"	"	"	"	"	"	"	"	"
Land Rent.	56,543	29	24	4,50,870	14	37	5,07,414	7	61
Licenses.	"	"	"	17,963	34	79	17,963	34	79
Customs.	2,831	18	32	1,16,325	35	30	1,19,166	35	30
Extra Revenue.	"	"	"	"	"	"	"	"	"
Batta and Premium.	"	"	"	"	"	"	"	"	"
General Treasury.	"	"	"	"	"	"	"	"	"
Advances for Cultivation.	"	"	"	19,371	30	35	19,371	30	35
	59,375	11	59	6,04,541	24	69	6,63,917	"	45

and net Revenue in Canara and Soondah for Fusly 1209 or from 12th July 1799 to 11th remaining due on the latter date.

Grand Total of each sub division.	Remission of balances of 1208 within Fusly 1209.			Remission of balances of 1209 within Fusly 1209.			Gross collection on account of outstanding balances of 1208.			Gross collection on account of current Revenue of Fusly 1209.			Total gross collection on account of the two preceding heads from 12th July 1799 to 11th July 1800 of each line.		
4	5			6			7			8			9		
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	56,119	31	54	4,45,669	21	58	5,01,789	11	32
"	"	"	"	"	"	"	"	"	"	17,156	18	55	17,156	18	55
5,44,545	6	10	"	"	"	"	2,831	18	32	98,693	34	34	1,01,525	16	66
"	"	"	"	"	"	"	"	"	"	47,499	7	46	47,499	7	46
"	"	"	"	"	"	"	"	"	"	328	19	71	328	19	71
"	"	"	"	"	"	"	"	"	"	6,893	2	46	6,893	2	46
19,371	30	35	"	"	"	"	"	"	"	1,122	36	"	1,122	36	"
6,63,917	"	45	"	"	"	"	58,951	8	6	6,17,363	14	70	6,76,314	22	76

General Abstract Statement showing the amount of Revenue due, gross collections, charges July 1800, with balances of Revenue

HEADS OF REVENUE.	Total of each sub division.			Balance of cash in hand 12th July 1799.			Total gross collection and balance from 12th July 1799 to 11th July 1800.			Charges collection paid within the year from 12th July 1799 to 11th July 1800 &c. Note No. 1.		
	10			11			12			13		
Balance of Cash.	"	"	"	"	"	"	"	"	"	"	"	"
Land Rent.	"	"	"	"	"	"	"	"	"	"	"	"
Licenses.	"	"	"	"	"	"	"	"	"	"	"	"
Customs.	6,20,470	40	73	"	"	"	"	"	"	"	"	"
Extra Revenue.	"	"	"	"	"	"	"	"	"	"	"	"
Batta and Premium.	47,827	27	37	"	"	"	"	"	"	"	"	"
General Treasury.	6,893	2	46	"	"	"	"	"	"	"	"	"
Advances for Cultivation.	1,122	36	"	"	"	"	"	"	"	"	"	"
	6,76,314	22	76	"	"	"	6,76,314	22	76	76,314	22	76

NOTE No. 1.
Detail of charges collection in Column 13 Viz:—

Collector's Cutcherry Servants.	7142	22	44
Do. Sanderwarid.	879	38	36
District Servants.	20,624	17	63
Do. Sanderwarid.	1232	37	12
Village Servants.	8609	40	21
	38,489	28	16
Charges Extraordinary.	15,124	23	76
Advances for cultivation.	19,371	30	35
Tank repairs.	4,000	6	"
Batta and Premium.	7	12	"
	76,993	21	47

NOTE 2nd.
Detail of Pensions &c. in Column 14.

Pensions.	436	41	8
Pagodas and mosque allowances.	10,317	27	13
	10,804	26	21

and net Revenue in Canara and Soondah for Fusly 1209 or from 12th July 1799 to 11th remaining due on the latter date.

Established Pensions paid from 12th July 1799 to 11th July 1800 &c. Note No. 2.	Total charges of collection, Pensions, charity, &c. to be deducted before calculating commission.			Net collection from 12th July 1799 to 11th July 1800 &c. Note No. 3.			Salaries, allowances and commission paid within the year as per Note subjoined No. 4.			Remittances to the Revenue Treasury, Paymasters, commissaries &c. as per Note subjoined No. 5.			Balance of cash on the 11th July 1800.		
	14			15			16			17			18		
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
10,804	26	21	87,793	5	63	5,88,516	17	8	12,007	11	26	3,51,792	18	2	2,24,716

NOTE No. 3.
Before calculating commission the following sums have been deducted, viz:—

Receipts from General Treasury.	6,893	2	46
Sales of captured property, these being a claim upon it for Prize agency.	22,241	20	70
	29,134	22	36
Balance.	5,59,378	35	51
Add difference between 36 and 24 fs.	"	6	"
Net Revenue on which commission is calculated.	5,59,378	41	52

NOTE 5.

Paymasters.	3,19,157	13	50
Agent for Horses.	17,29	7	60
Government of Bombay.	9,334	19	23
Envoy at Goa.	4,571	19	23
	3,51,792	18	2

NOTE No. 4.

Assistants' Travelling charges.	52	22	40
Assistants' Salary.	470	"	"
House Rent.	94	"	"
Collector's Salary.	3,000	"	"
Do. Commission.	8,390	30	66
	12,007	11	26

General Abstract Statement showing the amount of Revenue due, Gross collections, charges and net Revenue in Canara and Soondah for Fusly 1209 or from 12th July 1799 to 11th July 1800 with Balances of Revenue remaining due on the latter date.

HEADS OF REVENUE	Balance of Fusly 1208 outstanding on the 11th July 1800.	Balance of Fusly 1209 outstanding on the 11th July 1800.	Total Balances outstanding on the 11th July 1800 of each line.	Total Balances of each sub division.
	20	21	22	23
Balance of Cash	" " "	" " "	" " "	" " "
Land Rent	423 39 50	5,200 34 19	5,624 32 29	" " "
Licenses	" " "	807 16 24	807 16 24	" " "
Customs	" " "	17,641 24 44	17,641 24 44	24,973 31 17
Extra Revenue.	" " "	" " "	" " "	" " "
Batta and Premium	" " "	" " "	" " "	" " "
General Treasury	" " "	" " "	" " "	" " "
Advances for cultivation . .	" " "	18,248 36 35	18,248 36 35	18,248 36 35
	423 39 50	41,898 28 2	42,322 25 52	42,322 35 52

The alteration of the exchange from 36 to 42 fanams has caused a difference under several heads between this amount and the monthly Abstract. It makes a difference of 12 fanams on the balance of cash in hand, and it adds Pagodas 8—6—0 to the outstanding balance, because the Jumma in the monthly Abstract and Demand collection has been lessened Pagodas 8—12—0 by calculating all the Kists from 1st May in detail at 42 fanams. The difference between Pagodas 8—12 and 8—6 arises from a different arrangement occasioning a more frequent addition of Fanams in one than the other. The Jumma in the first four columns above is calculated at 36 fanams, all the sums in the remaining columns at 42 fanams.

(Signed.) THOS. MUNRO.

Collector.

Cundapore,
23rd October 1800.

To,

WILLIAM PETRIE Esqre.

President and Members of the Board of Revenue.

GENTLEMEN,

I received your orders respecting the Sea Customs on the 14th Instant when I was employed in settling the Jumalabad District, but as I also received at the same time a letter from the Chief Secretary to Government directing me to proceed with all possible expedition to the Mysore country, I confined myself to the business in which I was then engaged of settling the land rent, which in consequence of the late troubles, required immediate attention, and having finished it, I returned here yesterday in order to deliver over charge to my Assistant. Whoever may be appointed to the charge of Canara will find the current business to be as much as he can make himself acquainted with the first year, and were he to attempt to introduce the Madras Customs Regulations, he would most likely involve himself in too much business and be obliged to neglect the Land rent which ought to be the chief object of his care. I must therefore submit to the Board the propriety of deferring the introduction of those Regulations till the ensuing Fusly, and of settling the customs in the same manner as last year. I shall leave, on the supposition of your concurring in this measure, an Estimate of what they ought to produce as a guide to the Collector in renting them. I have already given directions for the abolition of the inland duties on grain and cattle, and for reducing the Export duty on rice to two Bahadry Pagodas the Corgo, so that every serious obstacle to the free trade of the country will be immediately removed.

I shall see the Amildar of Soondah on my way to Mysore, and after having ascertained the real extent of the loss of the Customs farmer from the late warfare, I shall address you on the subject of the remission of balances in Soondah and Canara.

I am,
Gentlemen,

Your obedient Servant.

(Signed). THOS. MUNRO

Collector.

Harpenhilly,

26th November 1800.

To,

WILLIAM PETRIE Esqre.

President and Members of the Board of Revenue.

GENTLEMEN,

I now forward you my Demand collection for October and a statement of such outstanding balances as ought to be remitted. It may be proper to remark that the actual balances are considerably lower than those entered in the demand collection, because the land rent and about one third of the customs above the Ghauts have long since been collected and paid to the garrison of Hullihall, but are not brought to account from Paymaster's bills not having yet been received.

2 Under the head of Land rent in the statement, the sum of Star Pagodas 397—26—56 against the Districts of Poottoor and Buntwall had been actually collected by the Tahsildars, but was, by my directions, returned to the inhabitants, because, in consequence of the loss of Jumalabad, they had been twice plundered in the course of one year.

3. The sum of Star Pagodas 235—8—0 under the head of licences is a balance against the Farmer of Arrack and Tobacco in Ankola, occasioned by the Officer Commanding at Sedasewaghur having prohibited him from selling in the Pettah of that place during the months of February and March. I was then in Soondah, and before I received information of what had been done and had time to reinstate the man in his farm, the loss had been sustained. I suspect, however, that the loss is exaggerated, for I had no opportunity of investigating it on the spot; but should this be the case, Mr. Read can make him refund the difference with a fine for producing a false account. I advised Lieutt. Colonel Migrar who commanded in Canara, of the irregular behaviour of Lieutt. Maxwell, the Officer in question who, I understand, has since been ordered to be tried on charges brought against him by the Resident in Mysore.

4. Under the head of Customs, the balances in Mangalore, Vittel and Bekul were occasioned by orders given by myself, for I found it necessary, in consequence of continual complaints, to put a stop in the month of March to the levying of all duties on cattle and sheep for the use of the troops at Mangalore, and a few weeks after, to remit the duties on grain and all kinds of provisions destined for the detachment before Jumalabad.

The balances in Kurrup and Poottoor arise from the Jumalabad and Soobramunny passes having been shut up several months by the rebels; those above the Ghauts proceed solely from the disturbances raised by the adherents of Dhondiah. In calculating loss of the renters there was little difficulty in ascertaining the amount, because from the 17th of May when the rebels entered Soondah and took Buddingoor, until they were expelled in August, all collections in Soondah, whether of Land rent or customs, were made by them. I therefore suppose that the renter in that District is entitled to a remission equal to his probable receipts between the 17th of May and the 12th of July, which it appears by a comparison with former years, ought to have amounted to Star Pagodas 2,857—6—0.

As the enemy did not enter Soopah, the loss in that district is reckoned upon the number of loaded bullocks hindered from proceeding thro' Sawenoor—by their having possession of that Province—and upon the number employed in carrying merchandise, which were pressed to transport stores &c. to Hullihill. The remission required for Soondah, though large, is still inferior to the loss of the renter, because the export of commodities, though not completely stopped, was partially interrupted as early as the middle of April.

5. Though the total estimates of necessary remission is great, yet when the distracted state of the country during several months of the year is considered, I trust that the Board will not think it unreasonable. Had there been no rebellion, the whole would have been collected within the year with a balance.

I am,
Gentlemen,
Your Obedient Servant.
(Signed.) THOMAS MUNRO
Collector

Estimate of remissions in Canara required for 1209.

	Land rent.			Licences.			Customs.			TOTAL.		
Mangalore.	"	"	"	"	"	"	337	8	32	337	8	32
Vittel.	"	"	"	"	"	"	139	20	32	139	20	32
Bekul.	"	"	"	"	"	"	22	20	8	22	20	8
Kurrup.	"	"	"	"	"	"	75	6	4	75	6	4
Poottoor.	305	12	"	"	"	"	9	23	8	315	35	8
Buntwall.	91	14	56	"	"	"	"	"	"	91	14	56
Ankola.	"	"	"	235	18	"	"	"	"	235	18	"
Soondah.	"	"	"	"	"	"	2,857	6	"	2,857	6	"
Soopah.	"	"	"	"	"	"	184	"	"	184	"	"
	397	26	56	235	18	"	3,625	"	4	4,258	2	60

As the balance of Customs outstanding in Soopah is only 70—22—2, and the estimated remission Star Pagodas 184, there is a sum of 113—19—78 to be repaid to the renter.

(Signed.) THOS. MUNRO
Collector.

To,

WILLIAM PETRIE Esqre.

President, and Members of the
Board of Revenue
Fort St. George.

GENTLEMEN,

In making my Estimates of necessary reductions of the revenues of Canara in my letter of the 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 for the reduction, I was secured against every charge of failure of revenue, and I was at the same time at liberty to stop as much short of the whole reduction as might seem to be advisable on further investigation. The letter too of the Board's, dated the 26th March 1800, which I have just received, led me to suppose that I might suddenly be called upon to make a permanent settlement, and induced me to propose a greater reduction than I should otherwise have done, from the apprehension that a failure in some quarter or other might be the consequence of a higher assessment. It never was my idea, however, 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 partial and frequent alterations, and that the right should have been reserved to 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 of the proportions of the reduction, may be more maturely weighed. 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 the amount of 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 Sondah, 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 favorably than I formerly did of the condition of the inhabitants of Canara; but none

70
33
has so much attracted my attention as their numberless disputes about landed property. In the Barramah, a dispute about land scarcely came before me once in 6 months. In this country every other cause of litigation or complaint seems to be lost in that of land. It alone produces more than 19 in twenty of all the complaints that I hear. The accumulated suits of half a century appear to have broken loose at once, and every moment that 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 Sirkat servants, not only under the Mysore but under the Biddanore government, for it was the practice of almost every Amuldar to receive money to set aside the decisions of his predecessors, which accounts for such a multitude still remaining unsettled. Both these 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 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 tolerably good criterion for estimating their comparative state of wealth or poverty. We may be sure that wherever lands are so much the object of contention, there is no danger of their being unable to discharge the public rent, 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 for, 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 any thing 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, 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 ought to be reduced.

4. It is scarcely possible to ascertain the produce or value of land 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 tend to lead to any disclosure of their circumstances. A careful survey would however yield us a great deal of useful information which cannot be drawn from them, for by learning the rents paid by tenants to the 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 landlords. 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 becomes the subject of litigation. There is always some thing or other on such 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 very frequent, a great number of examples might soon be collected from each 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 Moganie is 15 per cent, and the highest 40 per cent. 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 of 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 as much worse than it really is. According to their own statements, however, there is a wide difference between the condition of the farmer of the Baramahl and that of the landholder of Canara.

6. Among the numerous causes respecting land which have come before me, the landlord's rent 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 comprehended every description of land, those of the poorest as well as of the most substantial landholders. A cause in which most of the Native Christian proprietors were concerned, has furnished me with a great number of examples, the result of which is still more in favor of the landlords. In 1784, when they were carried into captivity by Tippoo, their lands were confiscated and either given away or sold to men of other castes for a price far below their value. They have now claimed their restoration, and in order to determine what the present holders may be entitled to as a compensation for purchase money, improvements &c. 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 3 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 that they have got the name of being 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, render them fully as productive as theirs are; that the Hindoos, though they have more bad lands have also more good, and that the average rent of Hindoo landlords is not, in any one of the five districts 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 have probably furnished me with the details of a thousand estates, the average of which might, without any material error, 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 on 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 Mutki, Cundapore and Bekul, where it may be from 30 to 40, and Ankolah and part of Honawar, where it is somewhat less.

7. Any thing like equality of assessment or of produce can hardly be supposed to exist throughout so extensive a tract of country. The clear rent is, in many instances, as low as 15 per cent. 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 those of the assessment. Many of those estates which now yield the smallest proportions of rent were formerly among the most productive. They have fallen into decay from the exactions of Nuzzerannahs 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 the different Kists, from their frequent anticipation by which petty landholders 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 Amildars for this purpose, and above all from the gratuitous services required every year by the Sirkar. 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. These sheds, and all other public buildings besides the houses of all 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 wholly 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 income of the landlord was affected by these and other temporary causes, the removal of them will enable it to rise gradually to its former standard, and 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 those 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 has 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 the Rani or of Hyder or Tippoo ever were paid 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 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 alterations 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 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 favor 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 a proprietor of Sirkar land, he shews at the same time a confidence both in the forbearance of Government and in his own means of improvement, because by the customs of the country, whatever may happen, he has from this moment no claim to remission. In the district of Cundapoor, Sirkar lands which paid a rent, last year, of Star Pagodas 3,071-15-8 have, this year, been given away in proprietary right at an annual rent of Star Pagodas 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 disposed of in the same manner. The facility of collection and the growing confidence of the landholders convince me that the settlement of 1209 might be always 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 of a certain sum as revenue, but also at giving a new spirit to agriculture and 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 landlords 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 the 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 intelligent 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 Col. 88.	Reduction in Star Pagodas.		Reduction per cent. in Col. 88.	Reduction in Star Pagodas.
Mangalore.	14	1231	Cundapoor.	28	3743
Vittel.	12	956	Honawer.	28	3968
Bekul.	15	1656	Ankolah.	35	2348
Kurrupe.	20	1440			<u>30190</u>
Pootoor.	14	1237	Soopah.	40	1794
Buntwall.	16	2177	Soondah.	25	1400
Karkull.	22	1755	Bunwassie.	23	1410
Mulki.	21	2349	Bilghie	40	1370
Bilsawer.	29	3071			<u>5974</u>
Barkoor.	37	3259			<u>36164</u>

Though this deduction brings the proposed settlement about 7½ per cent. lower than in 1209, 30½ per cent. lower than Tippoo Sultan's assessment in column 71 and 25½ per cent. lower than his collections in Canara in 1788-9, 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 Star Pagodas 4,74,550-3-12 in 1788-9, that of this sum, star 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 land rent 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 Reka or Shist, because I suppose the Reka itself to have originally been like all other assessments extremely unequal and that this inequality has been increased in particular districts by the falsification of accounts. It however deserves consideration, as shewing what the land rent formerly has been, as 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 wrought 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 that 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 advantages 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

and more equally in giving rigour to agriculture and relieving the poorer class of landlords than any reduction of customs could do, because they receive the benefit of it immediately, without waiting for the sale of their 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 favor 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, or in proportion to his rent, than the poor one can possibly 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 a 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 customs, then the same quantity of surplus that now exists will be equal to its present 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 rent.

16. In the settlement 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 83 is Pogodas 10,006-2-6, 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 Col: 88, Star Pagodas 16,580, in my statement, which I never mean should be remitted, because it is composed not of extra assessments, but of new heads of revenue, chiefly Shanbagues, Rusooms, 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 Rusooms.

I omitted at that time to explain to what head the Inams deducted from the Rekeh 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 Biddenore Shist, Star Pagodas 2,46,623-14-12 in Column 8 and compose his Shist, Star Pagodas 3,27,159-7-62, in Column 44, after deducting that part of Star Pagodas 8,282-3-48 which was Shist. The other part goes to diminish the extra assessment. In the same manner the Inams resumed by Tippoo are first exhibited as a new head of revenue in Column 56 and afterwards entered under their proper head of Shist in Column 72, making his total Shist, Star Pagodas 3,59,752-32-35. They are also, as far as they are cultivated, included in the Shist of the settlement of 1209, amounting to Star Pagodas 2,84,604-28-45 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 Inams which are in cultivation. No increase of revenue, therefore, remains to be drawn from Inams, unless by recovering them from waste.

17. After having given my sentiments as to the amount of the assessment that 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 in estates, 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 these 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 arrangement for placing a number of small estates under the collection of one head landlord, any facility in collection, any security for revenue, would 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 frequent 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 also what it is likely to be here after. The benefits expected to result from the formation of great estates are no doubt the saving of detail in accounts, the improvement of the country, and the security of revenue from the lands being in the 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 abundance of food and where it is common 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 continually 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 instance 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 on 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 multitude 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 as the security for their 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 demand, 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, would compensate in a thousand ways for such accident.

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 which 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 with either 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 easily as by 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 balances under the late Government, there is not one in which these balances can fairly be attributed to the rent alone, 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 settlements immediately with them. Under such a system, the gross produce of the country will be greater, and the collection of 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 readily 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 favor of small proprietors, yet as Government have determined to introduce every where 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 them 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 Inams are for lands, and not for 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 a modern date and that it is an usurpation of Revenue Officers and head inhabitants together. The very circumstances 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 ever 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 the ancient one of Maganies or Grams, and the size of estates ought to be from one hundred to five thousand Pagodas Jumma. To break in upon ancient boundaries and land marks, for the sake of ideal advantages to be derived from 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 Maganies 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 five thousand Pagodas, because the proprietors might, in time, become a kind of petty Poligars. All past events in this country shew that great landed property has always had a tendency to excite a turbulent spirit in the possessor, which has been favored 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 Sondah would place under the landlord a larger 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 his 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 respectively 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 the proprietary right of all waste lands to which there are no owners, on condition of his paying the Beddanore 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 every day diminish, because, if it follow the laws of other property, though it now belongs to one man, it must on his death be divided with his estate among his children. We should 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 reversion 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 duly be effected at some unknown 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 Ankolah, Soondah and Bilghy; but in many villages of Bilghy and Ankolah and throughout the whole of the villages in Soondah, running along the Mahrattah 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, not only of them but 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 so important a measure. 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 understand the scope of the system intended to be introduced; and it should also be allowed, in order to let the country recover after the long series of oppression under which it has suffered. The remissions already granted have removed every impediment in the way of this desirable end, and in five years they will work a wonderful improvement in the condition of the inhabitants. Judging from the confidence which 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 at the final settlement, no price ought to be demanded for them, because as they were all before private property upon which the superior landlord has no claim, there is no new advantage attached to his tenure, except the $2\frac{1}{2}$, 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 in 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 authority, 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 realisation of the revenue will not be the 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 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 assessment restrained their cultivation, and they will furnish him with the means of cultivating completely the higher and more unproductive lands of his estates which, in many of the 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 in the open air; but the same rains which deny its 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 no where else so well supplied, and there is every reason to conclude that their consumption by the abolition of all regulations in favor of particular countries and the reduction of duties will be increased.

25. Besides the land and customs, Sandalwood 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 to procure either 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 560lbs. The average produce from Reports which I do not by any means consider as accurate is $\times \times \times$ Mds. to each tree above, and $\times \times \times$ Mds. to each tree below the Ghauts.

HURRIHURE,
9th November 1800.

I am
Gentlemen,
Your Obedient Servant.
(Signed). THOS. MUNRO,
Collector.

Statement of the Produce and Rent of forfeited Estates of Christians in
Canara 1800.

	No. of estates.	No. of Tenants renting the estates.	LANDLORD'S GROSS RENT.					Landlord's rent to Govern- ment, Bahaudry Pagodas.	Landlord's net rent, Bahaudry Pagodas.	
			In money, Bahaudry Pagodas.	In kind, Moras of Rice of Pucka seers each.	Price of Rice in Bahaudry Pagodas.	Total Gross Rent.				
Mangalore.	31	70	292 7 15	1023	342 6 11	635 4 10	234	7 12	400 6 14	{ † Rent to Govt. 35 1 1/2 per cent. * Landlord's profit. 63 "
Buntwall.	77	126	206 3 3	3782	915 5 "	1151 8 3	444	" 5	707 7 14	{ " " " " " 38 9 " " " " " 61 7
Mulky.	17	16	203 3 "	"	" " "	203 3 "	65	1 "	143 2 "	{ " " " " " 31 A " " " " " 58 12
Kerkull.	3	3	10 3 12	10	2 5 "	12 3 12	3 6 4	9 2 8	" " " " "	{ " " " " " 27 7 " " " " " 72 9
Peetoor.	13	20	84 4 4	380	95 "	179 4 4	111	7 10	67 6 10	{ " " " " " 62 A " " " " " 37 12
	141	235	802 2 2	5200	1335 6 11	2187 8 13	839	2 15	1323 5 14	

The prices adopted in the statement, 3 Moras to the Bahaudry Pagoda in Mangalore and 4 Moras in the other Districts, are considerably below the average, 2 1/2 Moras in Mangalore, and now that the inland duties are abolished, 3 Moras in the other Districts would be nearer it.

(Signed). THOMAS MUNRO
Collector.

Statement shewing the different heads which compose the amount of the Deficiency in the
the Land rent

ALTERATIONS WHICH HAVE NECESSARILY REDUCED THE SETTLEMENT																		
ABOLISHED OR TRANSFERRED FROM CANARA																		
	Profit on Paddy issued to Peons.			Profit on Sirkar Rice sold.			Sale of Prostitutes.			Treasury Bonds.			Districts seized by the Rajah of Cooruga 1791.			TOTAL.		
	1			2			3			4			5			6		
Mangalore.	"	"	"	378	"	41	"	"	"	5	25	57	"	"	"	383	26	13
Vittel.	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Bekul.	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Kurrupe.	"	"	"	"	"	"	"	"	"	"	"	"	6,18	31	57	6,989	34	57
Pootoor.	"	"	"	90	23	11	"	"	"	"	"	"	"	"	"	90	23	11
Buntwall.	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Karkull.	"	"	"	53	25	57	"	"	"	"	"	"	"	"	"	53	25	57
Mulki.	"	"	"	"	"	"	37	30	48	"	"	"	"	"	"	37	30	48
Belsawer.	"	"	"	"	"	"	333	"	62	140	20	48	"	"	"	473	21	28
Barkoor.	"	"	"	"	"	"	250	25	56	89	5	12	"	"	"	339	30	68
Cundapore.	"	"	"	176	25	57	"	"	"	"	"	"	"	"	"	176	25	57
Honawer.	"	"	"	1,611	2	5	11	15	34	342	3	69	"	"	"	1,955	12	28
Ankola.	8,637	7	16	18	16	36	92	13	9	"	"	"	"	"	"	8,743	"	61
TOTAL.	8,637	7	16	2,328	21	47	725	13	49	575	10	24	6,989	34	57	19,259	15	33
Soopah.	"	"	"	"	"	"	104	25	16	"	"	"	"	"	"	106	25	16
Soondah.	"	"	"	44	20	66	74	14	32	"	"	"	"	"	"	517	35	18
Bunnwassie.	"	"	"	201	33	3	"	"	"	"	"	"	"	"	"	201	33	34
Bilghy.	"	"	"	567	27	62	"	"	"	"	"	"	"	"	"	567	27	62
TOTAL.	"	"	"	1,213	10	2	181	5	48	"	"	"	"	"	"	1,394	13	50
GRAND TOTAL.	8,637	7	16	3,541	31	49	906	17	17	575	10	24	6,989	34	57	20,653	29	3

settlement of 1209 of Tippoo Sultan's fixed assessment in Column 71 of the statement of
of Canara.

OF 1209 BELOW THE COLLECTIONS OF 1788/9.														Deficiencies of Land rent assessed but never collected.	Various Taxes includ- ed in the Land rent never collected.	Loss of lands from inundations of the Sea and Rivers.							
TRANSFERRED BUT NOT ABOLISHED.																							
Amin Divi Laccadives entered in the customs of Manga- lore.			Inams included in the Jumma, but not in the Kistbundy.			Repairs of Banks de- ducted from the Jumma of 1209 to be entered in 1210.			TOTAL.			Total of the 10 preceding heads.											
7			8			9			10			11					12			13			14
2,285	25	57	289	27	62	"	"	"	2,573	17	31	2,959	7	57	1190	"	42	323	"	62	"	"	"
"	"	"	100	2	23	"	"	"	100	28	23	100	28	23	"	"	"	55	18	21	569	31	50
"	"	"	149	16	57	"	"	"	149	16	57	149	16	57	"	"	"	"	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	6,985	34	57	"	"	"	9	20	46	"	"	"
"	"	"	65	23	23	"	"	"	65	23	23	156	15	34	"	"	"	10	34	78	172	1	2
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1,596	15	77	32	31	31	327	21	8
"	"	"	205	20	66	51	12	43	257	4	2	310	10	6	541	22	10	160	5	73	"	"	"
"	"	"	83	"	"	"	"	"	83	"	"	125	50	48	69	16	78	31	25	56	251	13	50
"	"	"	1,771	9	40	77	5	73	1,818	15	38	2,329	"	51	145	7	31	"	"	"	1,021	"	68
"	"	"	976	27	2	40	23	32	1,017	14	52	1,557	9	4	"	"	"	253	9	21	612	24	76
"	"	"	73	"	"	503	10	23	576	10	23	753	"	"	"	"	"	383	6	13	213	25	57
"	"	"	"	"	"	"	"	"	"	"	"	1,56	12	28	600	2	24	700	"	20	701	5	20
"	"	"	"	"	"	"	"	"	"	"	"	8,748	"	61	"	"	"	854	29	24	99	28	64
2,285	25	57	3,720	14	51	672	23	11	6,678	27	39	25,938	6	72	4,176	29	25	2,20	2	25	4,039	8	75
"	"	"	43	28	23	"	"	"	43	28	23	150	17	39	1,778	16	16	733	15	76	"	"	"
"	"	"	930	1	43	"	"	"	930	1	43	1,418	"	61	1,529	27	20	428	22	9	"	"	"
"	"	"	41	16	78	"	"	"	41	16	78	243	14	3	1,427	15	53	595	"	"	"	"	"
"	"	"	"	"	"	"	"	"	"	"	"	567	27	62	"	"	"	175	17	39	"	"	"
"	"	"	1,015	10	64	"	"	"	1,015	10	64	2,109	24	24	4,735	23	9	1,950	19	44	"	"	"
2,285	25	57	4,735	25	35	672	23	11	7,694	2	23	28,347	31	26	8,912	16	34	4,800	21	60	4,039	8	75

Statement shewing the different heads which compose the amount of the deficiency in the settlement of 1209 of Tippoo Sultan's fixed assessment in Column 71 of the statement of the Land rent of Canara.

	Waste lands upon estates now occupied.			Waste unoccupied and unclaimed estates.			Remission of Extra assessments in order to relieve the landlords and secure the collections.			GRAND TOTAL.		
	15			16			17			18		
Mangalore. . .	59	10	64	111	6	75	1,965	2	25	6,607	29	5
Vittel.	60	10	33	346	2	27	1,668	20	46	2,801	3	7
Bekul.	"	"	"	510	1	2	5,257	4	71	5,916	22	50
Kurrupe.	2,670	1	40	4,004	"	4	3,151	10	23	16,827	31	10
Poottoor.	171	15	34	448	8	39	1,524	3	69	2,483	7	16
Buntwall.	531	3	49	2,449	20	47	2,176	11	47	7,183	32	19
Karkull.	1,246	7	57	1,635	29	66	2,195	31	71	6,133	19	48
Mulki.	1,136	"	41	1,519	2	25	3,091	12	7	6,817	29	43
Belsawer.	400	3	"	76	3	7	2,342	29	63	6,307	8	78
Barkoor.	368	"	"	1,993	11	48	2,293	25	56	6,875	9	1
Cundapore.	2,800	4	14	1,510	20	"	6,115	14	11	10,789	34	15
Honawer.	4,036	39	40	2,644	29	26	5,720	27	21	16,868	35	19
Ankola.	5,860	34	37	6,515	33	35	1,394	10	23	23,473	29	4
TOTAL.	19,340	13	56	23,769	25	1	38,491	24	58	1,18,576	2	72
Soopah.	4,029	5	11	4,640	2	5	1,199	21	30	12,531	16	17
Soondah.	1,147	18	"	1,831	4	9	"	"	"	6,385	"	19
Bunnwassie.	1,124	15	14	1,905	11	5	228	20	46	5,524	4	70
Belghy.	4,803	5	13	2,129	1	64	200	"	"	7,873	16	18
TOTAL.	11,104	7	38	10,505	19	3	1,628	15	76	32,364	1	44
GRAND TOTAL.	30,444	21	14	34,275	8	4	40,120	4	54	1,50,940	4	36

(Signed): THOMAS MUNRO,
Collector.

Statement of Profit and Loss to the Landlords of Canara from the commutation of rents in kind for money.

	Number of Moras of Rice.			Sirkar price in Star Pagodas.			Bazar price in Star Pagodas.			Maunds of Pepper of 28 lbs. or 1120 Rupees weight each.			Sirkar price of Pepper, Star Pagodas.			Bazar Price of Pepper, Star Pagodas.		
Mangalore.	9,079	"	"	1,848	30	7	3,438	37	69	"	"	"	"	"	"	"	"	"
Vittel.	17,295	4	"	2,938	2	66	5,647	15	34	"	"	"	"	"	"	"	"	"
Bekul.	8,59	10	"	1,553	32	32	2,804	28	64	"	"	"	"	"	"	"	"	"
Kurrupe.	22,520	10	$\frac{1}{4}$	3,367	26	19	6,434	14	32	"	"	"	"	"	"	"	"	"
Poottoor.	19,761	3	"	3,075	11	5	5,645	25	57	"	"	"	"	"	"	"	"	"
Buntwall.	19,180	10	"	3,327	35	37	5,992	8	18	"	"	"	"	"	"	"	"	"
Karkull.	16,625	5	$\frac{1}{4}$	3,334	1	2	4,764	"	"	"	"	"	"	"	"	"	"	"
Mulki.	14,534	"	"	2,935	30	23	5,555	23	53	"	"	"	"	"	"	"	"	"
Belsawer.	5,342	2	"	3,052	22	29	2,442	10	23	"	"	"	"	"	"	"	"	"
Barkoor.	24,282	15	$\frac{1}{4}$	11,89	8	19	11,100	"	"	"	"	"	"	"	"	"	"	"
Cundapore.	19,333	"	"	11,049	10	4	9,584	20	46	"	"	"	"	"	"	"	"	"
Honawer.	14,613	2	$\frac{1}{4}$	5,255	3	28	6,630	"	"	998	32	"	728	2	25	1,423	21	57
Ankola.	15,989	"	"	4,609	27	"	6,091	15	34	483	1	2	363	10	23	736	20	46
	2,07,195	14	"	58,317	24	36	76,201	13	30	1,441	31	2	1,995	12	48	2,160	10	23
Soopah.	"	"	"	"	"	"	"	"	"	2,36	14	"	1,748	7	16	2,416	7	7
Soondah.	"	"	"	"	"	"	"	"	"	3,317	7	"	2,422	13	9	3,353	23	40
Bunnwassie.	629	11	"	293	18	20	239	28	36	4,211	10	"	3,817	21	7	4,263	32	6
Belghy.	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
	629	11	"	293	18	20	239	28	36	9,914	31	"	7,983	5	32	10,038	26	53
	2,07,324	9	"	53,616	6	56	76,441	5	66	11,396	34	2	2,084	18	"	12,199	"	76

MINUTE THEFEON.

The Board are happy to observe from Major Munro's further report that there is strong reason to believe the assessment on the country much easier than was at first supposed; agreed however to defer the consideration of the Report until furnished with additional information from the present Collectors and from the survey of Barkoor. In the meantime they record a corrected Comparative statement, that entered in Consultation 28th August, having been taken from Major Munro's statement before its errors now pointed out were discovered.

Statement of Profit and Loss to the Landlords of Canara from the commutation of rents in Kind for money.

	Total Sinkar price of Rice and Pepper, Star Pagodas.			Total average Bazar price of rice and pepper, Star Pagodas.			Profit.			Loss.		
Mangalore.	1,848	30	7	3,453	30	69	1,610	12	62	11	11	11
Vittel.	2,932	2	66	5,647	15	34	2,89	12	49	11	11	11
Bekul.	1,553	31	31	2,804	28	64	1,250	32	32	11	11	11
Kurru.	3,367	26	19	6,434	14	32	3,066	24	13	11	11	11
Pootoor.	3,075	11	5	5,645	25	57	2,570	14	52	11	11	11
Buntwall.	3,327	35	37	5,992	18	18	2,664	8	61	11	11	11
Karkull.	3,334	1	2	4,764	11	11	1,429	34	73	11	11	11
Mulki.	2,935	30	28	5,355	23	53	2,59	29	25	11	11	11
Belsawer.	3,052	32	29	2,442	10	23	11	11	11	610	12	6
Barkoor.	11,839	8	19	11,100	11	11	11	11	11	799	8	19
Cundapore.	11,049	10	4	9,584	20	46	11	11	11	1,464	25	38
Honawer.	5,93	5	53	8,103	25	57	2,120	20	4	11	11	11
Ankola.	4,973	1	23	6,828	11	11	1,849	34	57	11	11	11
	5,44	4	4	78,361	23	53	21,821	32	32	2,874	9	63
Soopah.	1,748	7	16	2,416	7	7	667	35	71	11	11	11
Soondah.	2,422	13	9	3,358	23	40	936	10	31	11	11	11
Bunnwassie.	4,116	3	27	4,58	24	42	387	21	15	11	11	11
Bilghy.	11	11	11	11	11	11	11	11	11	11	11	11
	8,286	23	52	10,278	19	9	1,991	31	37	11	11	11
	67,700	24	56	88,640	6	62	23,813	27	67	2,874	9	63

(Signed) THOMAS MUNRO,
Collector

Corrected Statement shewing the proportion of the Reka of 1660 to the Shist or Govern-
ment Rental of that period as per Column No. 3, the settlement of the past year 1209 Column 4,
the proportion it bore to the Reka and Shist, Columns 5 and 6. The permanent settlement sug-
gested to consideration by Major Munro, Column 7, shewing also its decrease below 1209
Columns 8 and 9, drawn out with a view to exhibit the inequalities adverted to by the Board.

DISTRICTS.	Reka or Standard rent of A. D. 1660.	F.		G.		H.		I.	
		Inams.		Deficiencies of Reka or Standard rent.		Waste Lands.		Tunkkas to years.	
			Centage.		Centage.		Centage.		Centage.
Mangalore.	16,255	3,973	24 ¹ / ₁₆	2,783	17 ³ / ₁₆	729	4 ⁷ / ₈	"	"
Vittel.	13,529	2,423	17 ⁴ / ₁₆	2,000	14 ¹² / ₁₆	497	3 ¹ / ₈	"	"
Bekul.	22,197	3,888	17 ⁷ / ₁₆	4,705	21 ³ / ₁₆	4,541	20 ⁷ / ₈	"	"
Kurru.	22,570	10,214	45 ⁴ / ₁₆	2,417	10 ¹¹ / ₁₆	594	4 ⁵ / ₈	"	"
Pootoor.	14,436	2,868	19 ¹³ / ₁₆	676	4 ¹¹ / ₁₆	202	1 ⁵ / ₈	"	"
Buntwall.	26,042	3,463	13 ⁵ / ₁₆	5,587	21 ¹ / ₁₆	3,585	13 ¹ / ₈	"	"
Karkul.	19,080	4,967	26	1,260	6 ⁹ / ₁₆	2,214	11 ³ / ₈	"	"
Mulki.	25,893	4,491	17 ⁵ / ₁₆	4,493	17 ⁵ / ₁₆	2,428	9 ⁵ / ₈	13	"
Belsawer.	46,300	11,924	32 ³ / ₁₆	7,249	15 ⁹ / ₁₆	5,839	11 ³ / ₈	428	1 ⁵ / ₈
Barkoor.	55,381	18,215	32 ¹⁴ / ₁₆	11,171	20 ² / ₁₆	2,939	5 ⁵ / ₈	1,754	3 ¹ / ₈
Cundapore.	63,582	20,452	32 ² / ₁₆	11,126	17 ⁷ / ₁₆	8,860	13 ¹ / ₈	2,388	3 ¹ / ₈
Honawer.	66,172	10,278	15 ⁸ / ₁₆	13,263	20	5,045	7 ¹ / ₈	3,935	5 ¹ / ₈
Ankola.	59,207	7,313	12 ⁵ / ₁₆	20,918	35 ⁵ / ₁₆	7,598	13 ⁵ / ₈	"	"
	4,50,646	1,07,461	"	87,653	"	44,774	"	8,511	"
Soopah.	53,705	14,977	27 ¹¹ / ₁₆	16,759	31 ³ / ₁₆	11,555	21 ³ / ₈	"	"
Soondah.	32,715	10,959	33 ⁵ / ₁₆	9,942	30 ⁶ / ₁₆	719	2 ³ / ₈	"	"
Bunnwassie.	25,175	6,113	24 ⁴ / ₁₆	7,562	30	572	2 ¹ / ₈	"	"
Belghy.	18,509	4,346	23 ⁸ / ₁₆	1,271	6 ¹³ / ₁₆	932	5	"	"
	1,30,104	36,395	"	35,534	"	13,778	"	"	"
GRAND TOTAL.	5,80,750	1,43,856	"	1,23,187	"	58,552	"	8,511	"

Corrected Statement shewing the proportion of the Reka of 1660 to the Shist of 1209 Column 4, the proportion it bore to the Reka and Shist, Columns 5 and 6. The decrease below 1209 Columns 8 and 9, drawn out with a view

DISTRICTS.	2 Shist on Balance of Standard rent after deduction of the 4 preceding columns.	3 Proportion per cent Column 2 to 1 below.	4 Total Current year's assessment 1209.	5 Proportion per cent of as to 4.	6 Proportion per cent 2 to 4 above.
Mangalore.	8,763	53 $\frac{1}{6}$	21,939	34 $\frac{1}{6}$	150 $\frac{1}{6}$
Vittel.	8,607	63 $\frac{1}{6}$	21,244	57	146 $\frac{1}{6}$
Bekul.	9,067	40 $\frac{1}{6}$	22,522	1 $\frac{7}{6}$	14 $\frac{1}{6}$
Kurrupe.	8,943	39 $\frac{1}{6}$	18,339	18 $\frac{1}{6}$	105 $\frac{1}{6}$
Poottoor.	10,689	74	22,017	52 $\frac{1}{6}$	105 $\frac{1}{6}$
Buntwall.	13,405	51 $\frac{1}{6}$	29,476	13 $\frac{1}{6}$	119 $\frac{1}{6}$
Karkul.	10,638	55 $\frac{1}{6}$	24,420	27 $\frac{1}{6}$	129 $\frac{1}{6}$
Mulki.	14,468	55 $\frac{1}{6}$	31,299	20 $\frac{1}{6}$	110 $\frac{1}{6}$
Belsawer.	18,359	39 $\frac{1}{6}$	41,894	9 $\frac{1}{6}$	128 $\frac{1}{6}$
Barkoor.	21,300	38 $\frac{1}{6}$	43,454	21 $\frac{1}{6}$	104
Cundapore.	21,258	33 $\frac{1}{6}$	50,155	21 $\frac{1}{6}$	135 $\frac{1}{6}$
Honawer.	33,650	50 $\frac{1}{6}$	52,062	21 $\frac{1}{6}$	54 $\frac{1}{6}$
Ankola.	23,076	53 $\frac{1}{6}$	27,343	53 $\frac{1}{6}$	18 $\frac{1}{6}$
	2,02,323	"	4,06,194	"	"
Soopah.	10,413	19 $\frac{1}{6}$	15,322	71 $\frac{1}{6}$	47 $\frac{1}{6}$
Soondah.	11,094	33 $\frac{1}{6}$	13,720	58 $\frac{1}{6}$	23 $\frac{1}{6}$
Bunnwassie.	10,927	43 $\frac{1}{6}$	15,761	37 $\frac{1}{6}$	44 $\frac{1}{6}$
Belghy.	11,359	61 $\frac{1}{6}$	14,148	23 $\frac{1}{6}$	18 $\frac{1}{6}$
	44,393	"	58,951	"	"
GRAND TOTAL	2,46,616	"	4,65,145	"	"

Government Rental of that period as per Column No. 3, the Settlement of the past permanent settlement suggested to consideration by Major Munro, Column 7, shewing also its to exhibit the inequalities adverted to by the Board.

PROPOSED PERMANENT JUMMA.							7	8	9
A	B	C	D	E	AD	AE	Total pro- posed perma- nent Jumma the amount of the two preceding Columns.	Decrease of the proposed perma- nent Jum- ma below 1209.	Percentage of decrease of the permanent settlement below 1209.
Col. 83.	Col. 84.	Col. 85.	Col. 89.	Col. 91.	Total of the 5 preceding columns.	Per centage of Hyder's extra assess- ment added.			
12,175	1,143	1,571	831	135	15,855	+ 1,59 $\frac{1}{6}$	17,447 $\frac{1}{6}$	4,492	20 $\frac{1}{6}$
9,831	742	3,323	1,230	2,210	17,241	+ 1,078 $\frac{1}{6}$	18,319 $\frac{1}{6}$	2,925	18 $\frac{1}{6}$
10,312	1,194	6,304	577	283	18,670	+ 1,023 $\frac{1}{6}$	19,693 $\frac{1}{6}$	2,830	12 $\frac{1}{6}$
9,512	1,064	3,531	1,338	825	15,759	+ 733 $\frac{1}{6}$	16,497 $\frac{1}{6}$	1,872	10 $\frac{1}{6}$
12,689	845	3,251	479	14	17,278	+ 1,367 $\frac{1}{6}$	18,645 $\frac{1}{6}$	3,372	15 $\frac{1}{6}$
13,931	794	2,071	837	1,091	18,724	+ 3,046 $\frac{1}{6}$	21,770 $\frac{1}{6}$	7,706	26 $\frac{1}{6}$
14,436	1,272	1,489	892	1,104	19,193	+ 1,451 $\frac{1}{6}$	20,644 $\frac{1}{6}$	3,776	15 $\frac{1}{6}$
15,419	1,595	683	1,077	121	18,900	+ 3,293 $\frac{1}{6}$	22,193 $\frac{1}{6}$	9,106	29 $\frac{1}{6}$
29,697	1,432	2,046	1,323	277	34,775	× 1,670	36,445	5,449	18
32,634	1,356	1,973	1,784	171	37,968	× 1,311 $\frac{1}{6}$	39,279 $\frac{1}{6}$	4,175	9 $\frac{1}{6}$
34,187	1,073	1,243	2,202	386	39,091	× 2,274	41,365	8,790	17 $\frac{1}{6}$
31,606	2,370	3,796	2,751	3,534	44,007	"	44,007	8,005	15 $\frac{1}{6}$
20,283	200	1,770	89	259	22,661	"	22,661	4,632	17 $\frac{1}{6}$
2,46,762	15,050	22,960	15,410	9,910	3,10,122	18,846	3,38,968	67,210	Average remis- sion. 16 $\frac{1}{6}$
10,006	1,629	286	539	295	12,745	× 191 $\frac{1}{6}$	12,936 $\frac{1}{6}$	2,388	15 $\frac{1}{6}$
7,884	2,308	"	285	1	10,429	× 193 $\frac{1}{6}$	10,622 $\frac{1}{6}$	3,098	22 $\frac{1}{6}$
9,439	1,888	"	193	"	11,325	× 421 $\frac{1}{6}$	12,046 $\frac{1}{6}$	3,715	23 $\frac{1}{6}$
10,537	403	"	191	"	11,131	× 753 $\frac{1}{6}$	11,884 $\frac{1}{6}$	2,234	16
37,566	6,388	285	1,164	286	45,930	1,561	47,490	11,463	Average remis- sion. 19 $\frac{1}{6}$
2,81,628	21,408	33,246	16,574	10,106	3,66,552	23,106	3,89,658	73,623	"

+ 30 per cent of Hyder Extra Assessment.
× 25 per cent of Do. Do.

Anagoondy,
9th December 1800

To,
THE COLLECTORS OF CANARA.

GENTLEMEN,

On means for preserving
the prosperity of Canara and
Soondah.

1. 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 every thing 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 closer investigation, it is essential that your Kacheri should be so constituted, as that it should facilitate and not impede the accomplishment of your object. For this purpose a Kacheri 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 Munshi 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 Headman. That he may be so, his Kacheri 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 Moonshies 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 Kacheries and Moonshies unconnected with them, so many different interests are created that a combination becomes impossible, and instead of it, a rivalry is 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 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 Biddenore rent and $\frac{1}{4}$ of Hyder's addition, and none should be laid on any land that pays the Biddenore and $\frac{1}{4}$ of Hyder's assessment. No land that may be raised the current year to the Biddenore and $\frac{1}{4}$ of Hyder's addition should ever be raised higher, because tho' many causes have contributed to sink the rent of Land below the Mysore Government assessment, none have had so great a share as the quantity 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 rent 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 favor, has of late years been reduced below the Biddenore 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 $\frac{1}{4}$ or perhaps $\frac{1}{5}$ 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 burthened with them; the inequality thus occasioned is of no importance, for the rent of land never can be so nicely adjusted as to correspond 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 Jumabundy 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 $\frac{1}{4}$ to $\frac{1}{2}$ 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 they transferred in Cundapur. Wherever the land is equal to the Biddenore and half of the Mysore assessment, the land should be made over to the preoccupier 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 circumstance 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 Kachery you will find a Cowl containing regulations for renting out every description of waste land, and every District 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 Warg 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 Kacheri to make a general reduction in the land rent of $\frac{1}{4}$ fanam per Bah. Pagoda or $2\frac{1}{4}$ 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 Biddenore rent and half of Hyder's addition.

9. As so great a part of the 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 land as may have been brought into cultivation. In Ankola and Soondah 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. Baddengoor and some other villages which have suffered from the ravages of Dhoondigee'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 Biddenore 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 Devastaun, Gram Dewaita, Bhutnurtu, Mutt service &c. The produce of land is to be ascertained in the usual way by the Hoolis Nowis by inspection and enquiry 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 survey 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 shew 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 Hoolis Nowis 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 (Chalguennis) or tenants by purchase for ever (Moolguenis) 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 landholder 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 skilful 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 the Kacheri 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 Hunower 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, 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 Moyenzabitah 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.) THOS. MUNRO
Collector.

MEMO.

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

BASROOR,
1st November 1808.

(Signed.) A. READ,
Collector.

Anuntpoor,
1st July 1801.

To,

WILLIAM PETRIE Esqre.
President &c. Board of Revenue.

GENTLEMEN,

I have hitherto been prevented by the long arrears of accounts in the Ceded Districts from replying to your letter of the 16th May on the survey of five villages in Barkur.

The form observed in the statements is, as far as I can recollect, an exact copy of that which I gave to the Surveyors before leaving Canara, except that it does not shew the Wargs or Estates, which though situated within the limits of the Villages, are not considered as belonging to them but to other Villages in which their rents are paid. This however may be owing to there being no Estates of this kind in the five Villages. Single Estates are frequently made up of lots of land in two or three different villages and their rents collected in other villages where none of their land is situated. It appeared to me necessary, when preparing regulations for the survey, that such Estates or parts of Estates should be exhibited in the villages in which they lay, not in those in which they paid their rents, in order to facilitate a permanent settlement by villages, if Government should prefer the mode to a settlement by Estates.

2. In an agricultural survey the gross produce of the land being rated too high or too low must depend either on the measurement of the land or the valuation of the crop or both. But frauds are more easily, and therefore more commonly, practised in the measurement by diminishing the number of Goontas. The surveyor may likewise enter land of a higher in an interior class, but examples of the last are rare because he cannot possibly succeed unless he is in league with the valuator who follows him, and he is usually too cautious to risk the chance of being detected by means of an associate. False measurement can only be discovered or prevented by surveying again a few fields in suspected villages. It was my intention to have adopted this measure which, by leaving the surveyors uncertain where the trial would be made, has generally the effect of deterring them from suppressing any part of the land in their accounts. Having had no opportunity of making this experiment I cannot therefore pretend to say whether or not the measurement of the five villages is correct.

3. Supposing the measurement to be just, the produce may be underrated by the valuator—but this does not seem to have happened in the present instance; I am rather inclined to think, when I compare it either with the seed or the number of Goontas, that it is 10 or 15 per cent too high. I judge from all the information that I could gather during my short stay in Canara and also from some experiments made by having the Grain cut down, beat out and measured. This Grain was of the second crop, for all the first had been reaped before the survey began. I directed the Estimators to try the truth of their own Estimates by similar Experiments on the first crop of the current year in different situations and though, from my leaving Canara before the Grain was ripe, I could not see them executed, I think I may venture to say that the valuation is beyond the actual produce.

4. In fixing the valuation prices of Grain and other articles, I examined the Bazar average of the last twenty years, and also the fixed rates at which it is customary among the inhabitants to convert rents in kind into money, and I took a medium between them for the Survey. The Barkoor Rice though rated at only $12\frac{1}{2}$ B. Pagodas was sold last year from 11 up to 18 in proportion as the season advanced, and the average was about $13\frac{1}{2}$ because the chief part of it was sold early. We cannot judge by the past what the prices will be in future, because exportation has sometimes been prohibited and always restrained by heavy duties or forcing the supply occasionally towards the interior parts of the Peninsula. It is only since the establishment of the Company's Government that there has been any thing like a free exportation, and as the duties have also been lowered, an increasing demand and a consider-

able rise in the price will certainly follow and the share of the Landlord compared to the Sirkar rent will become proportionally greater.

5. By the Statement it appears that the Landlords have very little rent for themselves after discharging the Public Revenue. Tombuttoo is the most desolate and hilly district of Barkoor, 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 Karkull, Buntwall and Kurrup are as thinly inhabited as Tombuttoo. Their Tenants are also pretty numerous, but they do not bear near so high a proportion to the Landlords as in that Maggani. 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 Barkoor near the Sea. I think it also probable that the Chali Guenis or Tenants at will in some cases have been called Moolguenis 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 an 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 even though at will 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 cowle 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 Tenant levelling a few spots on the side of a hill. From these circumstances it is evident that if prices and the state of improvement were to remain stationary, Government could scarcely ever derive any additional Revenue from the Tenants at will.

6. 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 part 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 Nuggar 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 price should become permanent, which there is little room to doubt, the Landlords will soon perceive it, and after being convinced by the experience of several years that there is no danger of its falling to its old average, they will everywhere 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 Moolguenis, which is not done in the statements though it has probably been done by the surveyors.

Besides the Moolgueni or Tenant by purchase, there is in some parts of Canara and probably in Barkoor another species of Tenant for ever—called the Nayr gueni. The origin of this tenure is by some derived from the Tenants having held of the Nayrs who were in ancient times masters of the country but the more common opinion derives it from agricultural services which gave the right of ploughing, the word Nayr signifying a plough, and in this way it corresponds in some degree to the description which has sometimes been given of the Soccege tenure. The Nayr Moolgueni as it is usually called, is both a more ancient and more secure tenure than the other property denominated the Shud Moolgueni or tenure by simple purchase. In this last case when the descent to heirs is not particularly specified there are instances of the Landlords resuming the farm on the death of the Tenant, but he is never allowed to retain it unless where he is supported by the Revenue servants.

7. The Survey ought also to show the different classes of Inams and their amount. The most considerable branch of Inams is what is called Melwassi or overplus. It is a part of the ancient money Inams of the Nuggar Government, which was ordered to be resumed by Hyder and Tippoo but was privately continued by their servants, and therefore never entered in any Public accounts. The proportion which the Melwassi bears to the ancient Inam will be understood from an example. Suppose that an Inam at the close of the Nuggar Government was Shist 15 By. Pagodas, extra assessments, vizt, chuckerwantaki 1 Pagoda, and Pudgi P. 1—2 fanams, total Pagodas 17—2 fans. Hyder ordered half or Pagodas 8—6 to be resumed, to which he added Hunnawantaki, one tenth, making the total resumption By: Pags: 9—4. This resumption though one half in the aggregate was not so in detail. Some Inams were left untouched, others were totally resumed and the rest were resumed in various proportions. The remaining half of the Inam Pags: 8—6 was ordered to be resumed by Tippoo, but his servants deducted 3 Pags: on account of loss, partly real and partly pretended, which was supposed to have been Rekah Nisht or Rekah loss when the Inam was first granted, and this 3 Pags: constitutes what is now called Melwassi. The known amount of it when I left Canara was about 8,400 By: Pags: and there was probably 1,600 more that would have been brought forward in the course of the Jumabundy. As nearly the whole of it belongs to Pagodas, it was my intention, instead of paying them according to the Estimate of 1210, to have reduced the Treasury disbursement to them two or three thousand Pagodas below that of 1209.

8. Exclusive of the Melwassi there are various public and private Inams in Canara. The Sirkar Inams entered in the Public accounts are of the following kinds.

1st. Is when the Sirkar rents of a village belong to a Pagoda or Inamdar, but the land itself remains in possession of the owners. When the heirs of any of them are extinct their Estates fall to the Pagoda as Superior, or when any of them fail in their payments the Pagoda can sell their land in discharge of their balance.

2nd. Is when the Sirkar instead of giving the whole gives only a certain portion of the rent of a Village.

3rd. Is when the Sirkar gives an Inam in land. This, however, can be done only when the failure of heirs or other causes have made the land revert to the Sirkar.

Each of these three kinds comprehends grants by some of the ancient petty Polligars such as Bangar and Chauter, who were at one time proprietors of nearly the whole of their respective Districts. When Hyder deprived them of their right of superiority, they had already sold about 9/10ths of their possession—such part of the remaining 1/10th as they occupied was left to them as their Warg or Estate and the remainder was seized as Sirkar land and sold to whoever wanted it.

9. Gram Dhirrum is:—1st—When a number of people, wishing to give an Inam at their joint charge to a Brahmin or Pagoda, apply to the Amildar who directs the amount to be added to their several Shists and to be deducted from the Shist of him who is to pay the Inam. This is done for the convenience of the Inamdar that he may have only one person to apply to for his allowance. The granters give a Sunped binding themselves and heirs to pay the amount, which is registered by the Curnum.

2nd Is when the person who is answerable to the Inamdar gives him instead of money a piece of land but still retaining his own proprietary right.

3rd. Is when a number of people give jointly an Inam in land, which they can only do by agreeing to pay the rent of an estate which has fallen to the Sirkar and making it over to the Inamdar. They sometimes purchase the proprietary right for him and then he unites in his own person the Inamdar and Moolligar. If they omit this, he is simply Inamdar, unless he chooses to purchase the Moolligari from the Sirkar, which he frequently does.

10. Woll Dhirrum differs from Gram Dhirrum in nothing but in being the grant of an individual instead of a community.

The survey has nothing to do with Woll Dhirrum, but it ought to investigate the Gram Dhirrum, because I believe there are cases where there is no Inamdar and where the produce is enjoyed by the person on whom the assignment was originally made. The survey might also include a register of the slaves employed in agriculture. This description of men is pretty numerous in Canara. They are sometimes sold without, but more commonly along with, the lands.

11. I have this day received a letter from Mr. Read, Collector of the Northern division of Canara, requesting me to state, for your information, my reasons for fixing the exchange of the Pice so far below and of the Belli fanams so far above the Bazar rate.

At the time of my arrival in Canara the Bazar exchange of Pice was from 90 to 100 to the Surat Rupee. This low value of the Pice was occasioned by some regulations of Tippoo's. He had some years before stripped all the Pagodas and other public buildings of their copper coverings which he directed to be coined into Pice and to be issued at a rate much above its usual standard. A new coinage took place every year and it was ordered that the last year's coinage should at the same time lose 10 or 15 per cent of its value. By this means the Pice was 10—20 or 30 per cent. worse than its original price according to its age. This absurd regulation, it was supposed, would yield a revenue by bringing back the depreciated coin to the mint.

I considered the receipt of copper in payment of the Revenue as merely optional, but to avoid losing by it when it came in payment of broken money, I fixed the exchange at 70 to the Surat Rupee as soon as it fell to this rate from that at which it had formerly been, and

I meant to have reduced it nearly to the Bazar rate as soon as I saw that it had found its usual level of 50 to 55.

12. The exchange of the Belli fanam was fixed at 5 to the Surat Rupee or 20 to the Bahaderi Pagoda, which was somewhat above its real value. It was at that time a coin little known in Canara and was only used as change. About three months after, when I was in Soondah, I received advice from the Amildars of Mangalore and Barkoor that more than half of their collections were composed of Belli fanams. Upon an inquiry, it was found that a great proportion of these fanams were of an inferior standard. They consisted of two recent coinages at Tellicherry, both about ten per cent below the standard of the old Bombay coinage, and of New Pyche fanams about ten per cent below the Tellicherry. I wished at first to have put an entire stop to any further receipt of Belli fanams, but such a vast number had been poured into the country and given to the Ryots for their grain that such a measure could not have been adopted without causing a serious loss to them. I therefore thought it sufficient as a beginning to limit the receipts of Belli fanams in every case to 10 per cent of the sum to be paid and to reject the Pyche fanams altogether. I hoped that by this means most of the Belli fanams would return to Malabar, and as I expected that I should have got rid of all in the Treasury by the month of December, I meant then to have lowered their exchange to 22½ or 23 to the Bahaderi Pagoda, and to have continued the regulation of not receiving any more than 10 per cent in the collections. It was my limiting the receipt to 10 per cent that reduced the Bazar exchange from 20 at which it had hitherto stood, to 23 and at one time to 25 per Pagoda.

Had the Belli fanams been admitted freely in the collections they would have maintained their old exchange, but I could not remove the restriction with any kind of safety, for the next coinage from Tellicherry might have been 10 per cent worse than the last. Rupees and Dollars were there instantly converted into Belli fanams and by this simple process improved 10 or 12 per cent in their value and thrown into Canara.

I am,
Gentlemen,
Your obedient Servant.
(Signed.) THOS. MUNRO,
Collector.

WILLIAM PETRIE Esqre.
President and Member of the
Board of Revenue.

GENTLEMEN,

I could have wished to refrain from giving you any detailed information on the survey of the Barcoor District till I had personally attended its progress and seen what has been done; because I know from the novelty of the business to the people employed in it, and the incessant opposition they had met with from the inhabitants, under a suspicious idea that its eventual object is an increase of their rent, that it must be very defective. The commands of your Board, however, conveyed in your Secretary's letter of the 16th Ultimo, left me no alternative. The mere abstract register of a few villages would not afford that full information

I could wish to convey. I have therefore delayed sending it thus long in order that a detail of each village, and each Estate therein might accompany it, they are now transmitted in the following numbers. I. Abstract Survey Register and valuation of the five villages, of which 2 and 3 are the details. The most evident inequalities and inaccuracies therein I shall in the course of this letter endeavour to point out and account for.

2d. In Canara there are four different sorts of wet or paddy lands, the first called Bile, which can constantly be supplied with water, and from which the farmer can have three crops of grain in the year.

The second is called Muzzel, a more sandy soil, from which the farmer may have two crops of Paddy and a crop of Gram or any dry grain of the country afterwards.

The third is called Neel Bile, from which one crop only is obtained, its cultivation depends chiefly on the fall of rain, the land lying very high, but to provide against exigencies small reservoirs of water are formed near it, which in the event of a scarcity of rain, supply its place.

The fourth sort called "Mucky or Baun Bile" is of an inferior kind to the latter and as its cultivation depends entirely on the fall of rain, its produce is very precarious;—if it ceases for a few days only the crop is lost.

The two latter descriptions of land in the accounts of the country and by the Surveyors, are classed under one head. I have divided them to show the difference.

3rd. The total number of Goontas under the head Terry Zemeen is the total wet land of each Estate to have entered the detail of the three different sorts, and the produce and valuation of each would have stretched the abstract to a useless length—the following statement of Chick Shetty's own farm in the village of Rettardy and of a farm he lets to an undertenant is not far from the average proportion of each description of land.

Rettardy village, Chick Shetty Landlord.

	Quantity of Produce Price									
	Goontas,	As.	Seed sown	Moras	As.	By.	Pgs.	F.	Ch.	
Bile 1st sort of land.	151	15	8	2	79	8	12	„	5	
Muzzel or 2nd sort.	141	3	„	8	22	„	6	8	12	
Bile or 3rd sort.	235	5	5	„	19	„	5	9	8	
Total.	528	7	18	2	120	8	27	8	7	Vide detail of village.

Memethisven shetty undertenant to Chick Shetty Landlord.

Bile or 1st Sort.	71	16	1	„	22	„	6	8	12	
Bile or 3rd Sort.	275	5	5	„	29	„	9	10	„	
Total.	346	15	6	„	51	„	15	9	6	Vide tenant Estate in detail of the village.

As the survey advances, I shall show in abstract the total amount of each description of land in every maugauny.

4th. The inequality in the quantity of seed required to sow a certain number of Goontas in different villages and farms arises evidently in a few instances from mis-information given by the Ryots or landlords, but it is chiefly attributable to the quality and nature of the soil, in some of which from being of chunam kind the seed is not sown so thick; and in some places in the second and in all the third sort of land, there is so much rugged, uneven, and rocky kind of ground that seldom more, and often less than two thirds of a Goonta is

cultivable. This is likewise the case on all the high lands which are cultivated on the declivity of hills where the plots are all in ridges from the summit of an eminence to the bottom—and in addition of much of it being rocky, a considerable part of the Goonta is occupied by banks, which are in number in proportion to the smallness of the cultivated plots. The same reasons account for the difference in the produce of a Goonta.

The price at which the rice is valued is perhaps lower than it ever may sell at, though the produce of the Barkoor Taluq, save in a very few plots, is a coarse red rice which however will generally fetch from 14 to 16 Pagodas a Corge, very little of it is exported.

5. When the rains promise to be plentiful one crop of paddy is often obtained from the Kooshky or Dry Land—but as the whole is more generally cultivated with gram or nacheny, it is universally termed Dry Land. The data, by which its produce is valued, is the quality of grain with which it has generally been sown and the amount of its produce calculated on the quantity of seed sown annually.

The average quantity of Land one moora of seed will sow, its produce, and the value of the gross produce of a Goonta of Land in the five villages, of which No. I. is abstract Register is as follows.

	Mora of seed.	Quantity of land it will sow Goonta. As.	Produce Moras. As.	Value of the gross produce of a Goonta			
				By. Pags.	Fam.	Mily.	F. Cash.
Terry Zemeen or wet land.	1	72 5½	13 12½	9½	3	4	
Kooshky Zemeen.	1	84 14	9 8	5	1	48	

6. The land called Cumaree is separated in the detail of each Estate from the two other descriptions of land, because the profit derivable to the landlord from it is uncertain, and because to make any accurate estimate of the average annual gain requires a deeper investigation on the spot than has yet been made—for almost every district has a different custom in respect to these lands. "Cumaree" is a Canaree or rather Kolamcor word literally meaning Hilly Land. It is a particular kind of jungle or underwood land, if the trees on which are cut down and burnt to manure the soil, it will yield one crop of dry grain—the same spot is not cultivable two years running—after the crop is cut a little grass for cattle is all the Ryot obtains from it for the rest of the year; he then quits it and it grows to jungle again in the space, upon an average, of five years, when the landlord lets it again to whoever will farm it. Lands of this sort are generally cultivated by the Beller caste. If one man and his wife take as much land as they can manage, they pay the landlord one Bahadry fanam for the year, if two men and their wives, they pay two fanams, and so on in proportion to their numbers. If they are in want of rice which they generally are, the landlord sends them a mora or corge for which they pay him two six months afterwards, or when they reap the fruits of their industry; they frequently also perform a kind of service, for as this kind of land is generally on heights bordering on the landlord's paddy grounds, it is expected that they will watch and prevent cattle or other destructive animals from straying into them. The amount of Cumaree lands is not very great, being chiefly in the Maugaumes which border on the Range of Ghauts.

7. The total Garden produce of the five villages is about one fifteenth part of their gross produce valuation, the proportion of which in betel-nut and pepper is scarcely worth notice. They are both valued low, the farmer will always fetch from 7 to 9½ and 10 Pagodas a candy, and the latter from 22 to 25, often more. The average gross produce of each tree is as follows.

	Produce of trees or vine	Value in annas of a By. Fanams.	Mily fanams each Fans. cash.
1. Betel-nut trees.	12	9½*	2 78
1. Pepper vine.	8½	2	51

* this is about a 32nd fraction more.

8. The nisp or half of the gross produce is reckoned as the Ryot's or undertenant's share; the expense he has been at in preparing or planting gardens is then calculated and allowance as interest is made thereon and entered in the next column. These 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 his undertenants. 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 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 their landlord only can raise their rent readily concur in his wishes, they care not how great their gains are represented to the Circar and they know the only way to avoid an increase of their own, is to insure, if possible, a remission of their landlord's rent.

9. There will always however be a very great disproportion in the amount paid by the different undertenants to their landlords for the following reasons. Many of those entered among the "Challi Guenees" or tenants at will, are no doubt "Mooly Guenees 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 these farms, however much they may increase its produce, or however high the landlord's rent of his whole Estate may be raised by Government, are sufficient cause for an increase of the tenant's rents, and thence the undertenants in Canara may truly be said to enjoy a more quiet possession of their land, a greater share of the produce thereof, and a more certain reward for any extraordinary labour or expenses they may be at than in most other parts of India. Every increase of the landlords rent must fall on him alone, many of the farms rented by his undertenants were probably in part waste or unprepared at the time of letting them, consequently the rent fixed on them was low the same land may now be as good as any in the Taluq, but even the rent of the Challi Gueney or tenant at will so long as he continues to pay it with regularity remains the same. It may therefore be presumed that the landlord in very few cases receives one half of the gross produce of the land he lets to undertenants; he generally retains the most productive land in his own hands; and what he rents out, though of an inferior sort, has most frequently 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 which had been the case, Canara would long ere this have been a desert; 'tis that spirit and encouragement to cultivation, which has ever been given by the landlords to their undertenants and to them by the Rani's Government, the greatest of which was a fixed rent; that has enabled this country to withstand the continued oppressions and Nuzzerannas of the late tyrannical Government, and which will enable it now under a just and moderate administration to rise superior to any tract of country of its extent in India.

10. It is not to be supposed that the produce of the soil calculated on the quantity of seed sown and the quality of the land can be correct, its error however will be ascertained as far as can be, by an experiment now making, that is, by cutting down the crops of a few fields of the first, second, and third sort of land, thrashing them out, and measuring the produce. I shall also be able to ascertain with some exactness when I have time to attend personally to the survey, the actual amount paid by each undertenant to his landlord. The tenants have in general a written agreement under which they cultivate their land, and the landlords keep regular accounts of their tenants' rents, corresponding therewith, and which they must in a case of this sort be obliged to produce.

11. The waste land is divided into four sorts, the first of which called "Acheut" having been once in cultivation but left waste in consequence of the inability of the Ryots occasioned by the oppression of the former Government, will again become so, as the Shist will be levied on a certain portion of it every year. Very little of it, as may be supposed, is of the first or second sorts, Bile or Muzzel, for when the farmer found his means decreasing, and was obliged to quit any part of his land, he would naturally retain the best in cultivation. Great part of this land, however, is now kept for grass and plantation of trees. The second kind of waste called Laizuk Bunjer is land supposed to contain ability for cultivation if levelled and prepared; The third sort called "Parumboke" is the space of ground occupied by rocks, houses, and villages, and the fourth description is entirely jungle.

12. By the accompanying abstract survey register of five 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 Mooligars or landlords, leaving a balance of 1,547—35—9 including the nisp or half the gross produce to the Gueneyas or undertenants, and the settlement of the current year of the estates composing these villages being 724—23—9, leaves only 68—41—40, clear gain to the landlord. This statement, I conceive, may be incorrect, and particularly in the amount paid by the tenants to their landlords, who have no doubt combined in making them mis-state circumstances to the Surveyors. They are naturally averse in the extreme to disclosing any thing which may tend to make the value of their land known, particularly the profit arising therefrom to them, and notwithstanding the assurances which have been given them, they view the survey with a most jealous and hateful eye; they cannot or will not believe that Government would be at such an expense, unless its ultimate object was an increase of Revenue; no wonder therefore if they practise every act of intrigue and deception to prevent the truth being known. The difficulties, these mis-statements of theirs occasion, I should consider

ing, could I attend the survey myself for sometime, which I hope to be able to do next month.

13. The survey is considerably advanced, and I have hopes of the Barkoor district being completed before the rains. The Hoolos or valuation, however, has gone on but slowly for want of hands, who understand the business. More villages, than I now send registers of, are completed, but as the same disproportion of profit arising to the Mooligar exists in all, I shall not move till I have ascertained whence the mistake arises, if it is one. My Cutcherry people and myself are so fully employed just now that I trust your Board will excuse my only having converted the abstract into Star Pagodas, the detail remaining as translated from the survey registers in Babaudry Pagodas, fanams and annas.

I have the honor to be

Gentlemen,

Your very obedient Servant

(Signed) L. G. RAVENSHAW,

Collector.

Morebiddery,

25th March 1801.

Abstract Survey and valuation of Estates composing five Villages

Names of the Maugauny Tomebuttu.		Ditto. past Bearing			Total Beete nut Trees			Estimate in number Mun. produce 40 seer each.		
								Mun.	Seers.	Annas.
Mongus or Vellores.	Landlords Names.									
Hegadar Pike. . .	Muddo Row.	"	"	"	698	"	"	12	10	2
Ootoor Pike. . . .	Suncra Narrain Butt.	84	"	"	8,346	"	"	163	2	12
Hootrey Pike. . . .	Munje Shetty. . .	"	"	"	"	"	"	"	"	"
Hemmun Piky. . . .	Pooteya.	"	"	"	185	"	"	8	1	8
Bettardy.	Chick shitty.	"	"	"	450	"	"	6	20	"
	Sambery.	"	"	"	"	"	"	"	"	"
	Timmy Hebbar.	"	"	"	"	"	"	"	"	"
	<i>Total.</i>	84	"	"	9,629	"	"	182	30	1

in Tomebuttu Maugauny of Barkoor Talook

Price at 6 Pags. by Per candy or S. Pags. F. C. 6-38-45.			PEPPER VINES.			Estimate of other lesser trees in money.			Total Garden. produce.			DRY LANDS.		
			Vines.			Estimate number of mun. produce.						Stall.		
S. Pags.	F.	C.				Mun.	Seer.	S. Pags.	F.	C.	S. P.	F.	C.	
4	10	74	20	"	"	"	10	"	12	17	8	2	71	17
5	41	76	747	"	"	10	11 $\frac{3}{4}$	11	5	11	44	15	2	111
"	"	"	"	"	"	"	"	"	"	"	19	3	17	19
1	"	77	10	"	"	"	5 $\frac{1}{2}$	"	6	9	8	9	18	4
2	10	23	"	"	"	"	"	"	"	"	6	23	11	8
"	"	"	"	"	"	"	"	"	"	"	1	4	65	1
"	"	"	"	"	"	"	"	"	"	"	7	57	"	7
63	19	10	777	"	"	10	27 $\frac{1}{4}$	11	23	57	82	20	76	157

Abstract Survey and valuation of Estates composing five Villages

Names of the Maugauny Tomebuttu.		DRY LANDS.				Estimate produce.		Valuation.		
		Quantity of seed sown.				Moras.	Ann.s.			
		Goonta. As.		Moras. A.						
								Pags.	F.	C.
Mongus or Vellores	Landlord's Names.									
Hegadar Pike. . . .	Muddo Row.	936	15	6	8	124	8	88	33	60
Ootoor Pike. . . .	Sunera Narrain Butt.	1,350	4	20	11	140	"	43	28	74
Hootreky Pike. . . .	Munje shetty. . . .	76	"	"	12	18	"	4	"	"
Hemmun Piky. . . .	Pootega. . . .	"	"	"	"	"	"	"	"	"
Bettardy. . . .	Chick shitty. . . .	200	"	2	"	41	"	3	6	34
	Sambery. . . .	"	"	"	"	"	"	"	"	"
	Timmy Hebbar. . . .	"	"	"	"	"	"	"	"	"
Total.		2,563	8	30	8	288	8	89	21	8

91

in Tomebuttu Maugauny of Barkoor Talook.

otal wet and dry nds and Garden tall Goonta As.			Valuation in Money.			Nisp half or Rajata share.			Beruze or Interest reckoned on Money laid it in mackine Gardens.			Total of Ryots or share.			Balance bringth male- gast share from the gain.		
			Star pagodas.	F.	C.	Star Pagodas.	F.	C.	Star Fagodas.	F.	C.	Star Pagodas.	F.	C.	Star. Pags.	F.	C.
67	6,297	10	896	38	70	198	19	74	1	2	45	199	22	39	197	16	31
14	22,135	2	1,523	2	51	761	23	18	13	44	3	775	22	21	747	25	30
81	1,138	4	78	5	50	39	3	68	"	"	"	39	3	68	89	1	63
29	1,550	12	107	2	70	53	35	67	"	10	74	54	1	61	53	21	9
67	2,727	14	175	"	33	87	22	1	"	25	6	88	2	7	86	48	31
17	479	13	40	1	48	20	"	53	"	"	"	20	"	52	20	"	76
11	272	13	20	15	7	10	8	3	"	"	"	10	8	3	19	7	51
383	34,592	3	2,341	"	67	1,170	23	43	15	57	48	1186	16	11	1,154	29	56