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Selections from the Records of

Collector of [illegible]

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1244-45

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SELECTIONS FROM THE RECORDS

OF THE

COLLECTOR OF SOUTH CANARA

Published by Authority.

REPORTS

OF

MR. F. ANDERSON,

Sub-Collector in charge,

ON

THE JAMABANDI OF CANARA

FOR

Faslis 1244 and 1245.

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

MANGALORE.
PRINTED AT THE COLLECTORATE PRESS, SOUTH CANARA.
1890.

496

No. 62.

To

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

Gentlemen,

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

PARA 1. I have the honor to report upon the settlement of Canara for Fasli 1244 and to forward the usual accounts and statements.

2. The following statement shews the settlement of Fasli 1,244 compared with that of the preceding one, by which it appears, that an increase has resulted to the amount of Rupees 15,330—2—5 which in addition to the settlement of the Puttur Taluk amounting to Rupees 66,997—7—3 makes a total increase in the revenue of the Zillah to the amount of Rupees 82,327—9—8.

Taluks.	Beriz.			Settlement of Fasli 1243.			Settlement of Fasli 1244.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P	Rs.	A.	P.	Rs.	A.	P
Mangalore...	2,18,950	7	5	2,02,217	4	0	2,06,979	14	8	4,762	10	8	0	0	0
Bekal... ...	2,05,009	2	0	1,91,682	11	2	1,92,204	7	2	521	12	0	0	0	
Bantval. ...	2,28,707	7	7	1,80,991	9	7	1,82,524	5	2	1,532	11	7	0	0	
Barkur. ...	3,48,861	2	0	2,98,855	4	4	3,00,796	0	8	1,940	12	4	0	0	
Coondapoor..	2,50,086	8	0	2,01,335	8	8	2,04,274	8	3	2,938	15	7	0	0	
Honaver. ...	2,09,013	13	0	1,67,806	12	2	1,69,927	14	0	2,121	1	10	0	0	
Ankola. ...	1,52,029	14	1	1,13,424	4	9	1,14,554	9	7	1,130	4	10	0	0	
Supah... ...	1,13,476	10	0	71,445	7	7	70,338	11	2	0	0	0	1,106	12	5
Sunda... ...	1,68,268	11	7	1,08,873	13	7	1,09,922	14	9	1,049	1	2	0	0	0
Bilghi... ...	68,795	9	7	49,345	6	5	49,901	1	3	555	10	10	0	0	0
Total...	19,63,199	5	3	15,85,978	2	3	16,01,424	6	8	16,553	0	10	1,106	12	5
Puttur. ...	1,01,608	11	7	0	0	0	66,997	7	3	66,997	7	3	0	0	0
Grand Total....	20,64,808	0	10	15,85,978	2	3	16,68,421	13	11	83,550	8	1	1,106	12	5
							Deduct Decrease....			1,106	12	5			
							Net Increase....			82,443	11	8			
Deduct.															
Salt remission....				11,746	0	2	11,862	2	2						
				15,74,232	2	1	16,56,559	11	9	*Net Increase*....			82,327	9	8

3. The talúks of Barkur, Coondapoor, Baatval, Sunda, Bilghi and the Maganes of Puttur, Nettanige and Adúr in the Puttur Taluk were settled by the late Principal Collector Mr. Viveash; those of *Supah, Ankola and Honaver by the Head Assistant Collector Mr. Edward Maltby and those of Mangalore, Bekal and the remaining Maganes of the Puttur Taluk, by myself.

4. The monsoon commenced on the 28th May and continued abundant till the beginning of August when the rains were deficient and damage was in consequence partially sustained in the high land crops. After the 20th September the rains ceased and the second crop was an unfavorable one. The fall of rain from May till November was 116 inches 67 cents being 6 inches less than in the previous year. As the first crops upon the low rice lands, not being affected by the deficiency of rain towards the close of the monsoon, were excellent, the season may on the whole be reckoned a favorable one.

5. The plentiful fall of rain at the commencement of the monsoon prevented the crops being injured by insects. The District was generally healthy during the season both for men and cattle.

6. Three years not having elapsed since the last census was made in Fasli 1242, I have merely added to the account formerly submitted to your Board, the returns of the population of the Puttur and Amar Sullya taluks lately belonging to Coorg.

		Corges.	Mudda.
Fasli	1244.	26,073.	1.
	1243.	25,227.	20.
	Increase.	845.	23.
F*li	1244.	26,073.	1.
[illegible]age of 5 years.		23,330.	22.
	Increase.	2,742.	21.

7. The exportation of rice exceeded both that of the preceding Fasli by 845 Corges, and that of the average of the five preceding Faslis from 1239 to 1243, by 2,742 Corges.

	1243.			1244.			Increase.			Decrease.		
	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs	As.	P.
Jeerasaul.	73	6	0	73	5	11	...	...	...	2	0	1
Muscati ..	64	4	8	65	6	10	1	2	2	0	0	..
Rasi. ..	57	14	2	57	5	5	...	...	...	0	8	9

8. By the statement in the margin it will be seen, that the price of rice in the Payenghaut taluks during Fasli 1244 was nearly the same as in the preceding one. The small decrease in the price of the best and in the most inferior sorts, was counterbalanced by the increase in that of the middle sort. In the three taluks above the Ghauts the price of rice was not so favorable as in the preceding Fasli during which the price of grain in the Southern Mahratta country was very high; but still the price was a fair one.

	Paddy per Garce.		
	Rs.	As.	P.
1243.	31	1	4
1244.	22	6	5
	8	10	11

	1[illegible]43.			1244.			Increase.		
	Rs	A	P	Rs.	A.	P.	Rs.	A	P
Betelnut per Candy.	18	13	0	20	2	6	1	5	6
Pepper Do. ...	45	15	7	52	15	4	6	15	9
Cardamoms Do. ..	540	0	3	579	2	10	39	2	7

9. The price of Betelnut the staple produce of the Balaghaut taluks, though somewhat higher than in the preceding Fasli still continued very low. The price of pepper in consequence of a demand for that article in the Hyderabad and Southern Mahratta country was more favorable than in the preceding year.

Jamabandi of 1243.			Additions of 1244.			Reductions 1244.			Jamabandi 1244.		
15,85,978	2	3	25,495	4	0	10,048	15	7	16,01,424	6	[illegible]

10. The annexed statement shews the variations made in the settlement of Fasli 1244 from that of the preceding one.

Addition.

On account of instalments fixed last year.		16,652	8	5
Do.	waste land cultivated.	2,168	1	5
Do.	estates brought up to Tarrow	755	15	0
Do.	former remissions on account of general circumstance of distress re-assessed. ...	5,702	7	8
Do.	Padmulle Sayer ..	100	0	0
Do.	newly cultivated land.	116	3	6
Do.	Coorg Talúks. ..	66,997	7	3
		92,492	11	3

11. The only items in the additions made to the settlement of Fasli 1243 which require explanation are, those of Rupees 100 on account of Padmulle Sayer and Rupees 16,652-8-2 made according to the agreements entered into with the ryots. With regard to the first, I have to remark that an annual remission to the amount of Rupees 100 to the ryots of the Padmulle Magane was sanctioned in consequence of that Magane being surrounded by the Coorg country, and the royts of it having to pay duty to the Coorg Government upon the transit of their grain into Canara. This duty having ceased to be levied in consequence of the surrounding country having been annexed to Canara, the remission granted on that account has been cancelled.

12. In making the settlement of 1244, particular attention was paid to the arra[illegible]ment proposed by the late Principal Collector Mr. Viveash for raising gradually by fix[illegible] instalments the revenue of certain estates which do not pay the full amount of assessment. The accompanying statement* shews the result of the settlement of Fasli 1244 with reference to those arrangements. The revenu[illegible] according to the terms which had been fixed on, was duly raised on those estates, pri[illegible]pally along the coast, where it appeared that the ryots could well afford it. On estates it was found, that the proposed addition to their revenue could not be [illegible] account of the loss sustained by the ryots in the second crop, or on account of estate being waste which not unfrequently takes place more especially ne[illegible] the Ghauts where the population is scanty.

*See F.

Reductions.

On account of land uncultivated		7,362	6	9
Do.	crops injured.	829	11	2
Do.	lands taken for public road.	26	9	3
Do.	destruction of houses by fire.	707	9	7
Do.	poverty and general circumstance of distress. ..	1,122	10	10
		10,048	15	7

13. The [illegible] margin shews [illegible] reductions [illegible] settlement [illegible] The am[illegible] made [illegible] ord[illegible]

14. The settlement of the Fasli upon which I am now reporting exceeds that of any Fasli since 1234, and this result is satisfactory as shewing that, though the circumstances of Canara were depressed during several of the intervening years from the great fall in the price of its produce, still it possesses resources which allow upon the return of favorable prices, a corresponding increase to be made in its revenue. One good effect has resulted from these years during which low prices prevailed which is, that on account of the complaints of distress and applications for remissions which were in consequence made, a more minute investigation has been made into the state, and more information acquired regarding the resources of the highly assessed estates. There are, therefore, now more sufficient data upon which in the event of similar unfavorable years happening hereafter, to regulate the settlement, and should such be done according to the exigencies of the season, I doubt not that Canara will continue a rich and prosperous district. This enlarged information which has been obtained of the resources of the estates, and the suitable settlement which has in consequence been made upon them, is one of the chief causes of the whole amount of that settlement being now nearly realized within the Fasli.

See F.

15. The accompanying statement* contains the particulars of estates in Canara which do not pay the full amount of assessment. By it your Board will perceive, that the circumstances of 1,517 estates have been examined into and settled this year, and that there still remain 9,403 in Canara and 1,636 in Puttur, in all 11,039 estates, regarding which no definite arrangements have been made. I have issued orders f r the examination of as many as possible during the current year.

.e b.

16. The accompanying copy of the jamabandi report of the Acting Additional Sub-Collector Mr. Maltby will make your Board acquainted with the progress made in the Northern division of Canara in the examination into the circumstances of those estates which do not pay the full amount of assessment, with the view of modifying the present tarrow Beriz of such as are found to be too highly assessed. As Mr. Cotton lately appointed Principal Collector of Canara, was formerly in charge of the Northern division of this district and ...red himself accounts for modifying the assessment, it is desirable that your Board before taking the subject into consideration, be in possession of the opinions which ...ience enabled him to form upon this subject. I shall on this account not make ... upon Mr. Maltby's report but only recommend that the subject of the revision ...t of those estates, the circumstances of which have already been examined ...ll next year.

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	Jamabandi of Fasli 1244.			Collections to the end of Fasli.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Mangalore. .	2,06,979	14	8	2,06,517	2	8	462	12	0
Bekal. ...	1,92,204	7	2	1,90,973	14	1	1,230	9	1
Bantval. ...	1,82,524	5	2	1,82,156	12	6	367	8	8
Barkur. ...	3,00,796	0	8	3,00,235	5	8	560	11	0
Coondapoor.	1,98,387	15	1	1,98,043	10	3	344	4	10
Honaver. ...	1,65,119	12	2	1,63,858	0	0	1,261	12	2
Ankola. ...	1,13,387	2	5	1,11,220	7	7	2,166	10	10
Supah. ...	70,338	11	2	70,067	12	9	270	14	5
Sunda. ...	1,09,922	14	9	1,09,789	8	4	133	6	5
Bilghi. ...	49,901	1	3	49,881	5	8	19	11	7
	15,89,562	4	6	15,82,743	15	6	6,818	5	0
Puttur. ...	66,997	7	3	66,871	9	3	125	14	0
Total...	16,56,559	11	9	16,49,615	8	9	6,944	3	0

17. The collections were realized with regularity during the season and at the close of the Fasli there remained a balance of only Rupees 6,944-3-0 of which up to the 15th September Rupees 5,568-5-0 have been collected. In no year since Fasli $\frac{1217}{1808}$ has the balance at the close of the Fasli been so small.

18. Under the orders of Government dated the 8th July 1834, the taluks of Puttur and Amar Sullya have been annexed to Canara since the 1st August of that year, and a particular report regarding them was submitted to your Board on the 23rd August 1834. Of the eight Maganes composing these taluks the six Maganes of Puttur were formerly attached to Canara, and were ceded to the Rajah of Coorg in Fasli 1214. The two Maganes of Amar and Sullya originally belonged to Coorg, having formerly been made over to the Rajah of that country by the Ikeri Government. In compliance with the instructions from your Board of the 13th November 1834 and the orders of Government which accompanied them, the extra assessment added to the land revenue of the Maganes amounting to Rs. 1,494-10-0 in lieu of the tobacco monopoly and Rs. 1,582-0-5 in lieu of the Sayer—Káraka, in all Rupees 3,076-10-5, has been discontinued.

19. The statement in the margin exhibits the comparative settlements of Puttur and Amar Sullya for Faslis 1243 and 1244 which shew a decrease in the Fasli now under review amounting to Rupees 4,347-3-10. The following causes rendered this reduction necessary. Considerable loss was experienced in the second crop from the failure of the latter rains, and in parts of these Maganes there had been an epidemic which had destroyed a number of the

Maganes.	Jamabandi of 1243.			Jamabandi of 1244.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Puttur.	17,537	6	10	16,205	15	3	...	...	...	1,351	7	7
Panja.	8,175	12	9	7,609	0	9	...	...	...	566	12	0
Nettanige.	17,841	9	7	17,031	11	7	...	...	...	809	14	0
Bellare.	13,427	10	0	12,615	6	0	...	...	...	812	4	0
Sullya.	5,613	11	2	5,664	8	1	50	12	11	...	...	..
Amar.	4,431	15	2	3,905	4	10	...	...	...	526	10	4
Yenakal-Devarahalli.	1,175	7	2	1,054	11	7	...	...	...	120	11	7
Adür.	3,121	2	5	2,910	13	2	...	...	...	210	5	3
Total.	71,344	11	1	66,997	7	3	50	12	11	4,398	0	9
							Deduct Increase. ...			50	12	11
							Net Decrease. ...			4,347	3	10

ryots' cattle. In consequence of the war and preparations for it during the preceding year, the ryots had not been able to make their usual arrangements for manuring and cultivating their lands. As this too, was the first year that this part of the country was annexed to Canara, it appeared the more necessary in order to conciliate the people, to grant such temporary remissions as appeared on account of the above mentioned particular circumstances to be required.

20. The accompanying statement* will put your Board in possession of information regarding the number and condition of the estates in those Maganes. The most prosperous Maganes are Nettanige, Puttur and Adúr. Those which are least so, lay under the Ghauts-Panja, Yenakal—Devarahalli and Amar, and a considerable portion of the cultivation consists in Betel-nut Gardens, which unless cultivated with constant care and at much expense, rapidly fall into decay.

* See G.

21. On account of the deficiency of the accounts, I have been unable to ascertain what portion of the land and assessment are Devadayum or resumed lands formerly granted to the Pagodas, and no distinction has in consequence been made on the accounts. I addressed the Commissioner for Coorg with the view of obtaining accounts shewing these particulars, but have been informed by him that they are supposed to have been destroyed by order of the Ex-Rajah, and are not forthcoming.

22. The system of renting the Abkari has not hitherto prevailed in Coorg. Instead of this arrangement, it has been customary to collect a Mothurpha tax from the toddy drawers. This tax varied according to the situation and circumstances of the Magane. There do not appear to be any objections to the introduction of the renting system into these Maganes, and it is desirable that a uniform system should prevail throughout the whole district. Should it appear, therefore expedient to your Board to abolish the Mothurpha tax and in lieu of it to introduce the farming of the Abkari, the arrangement may be carried into effect in the ensuing Fasli. It appears probable that a small increase in the revenue would result from this measure.

23. In these Maganes there prevails a Mothurpha tax called Chippa-Wakkal-Káraka which is levied from the proprietors and cultivators of the land. It has been introduced since the Maganes were ceded to Coorg in 1804, and the revenue from it amounts to Rupees 848—0—5. This tax varies from 2 annas to 1 Rupee for each family, and is levied not only from the proprietor, but also from the tenants and from hired cultivators of the land. The tax has been levied in a very partial and irregular manner and in establishing it, respect also has been paid to particular castes; for instance, in three villages of the Nettanige Magane Brahmins and Bants are exempted from it, and the same is the case in the Puttur and Bellare Maganes. As no similar tax to this prevails in Canara, as it is very obnoxious to the people and falls heavy upon the poor class of hired labourers, and as it is partial both in principle and operation, I beg strongly to recommend that sanction may be granted for its abolition.

Arrears of Revenue in the Puttur Taluk on account of former Faslis.

Faslis.	Arrears on account of land revenue.			Arrears on account of other sources of revenue.			Total arrears.		
	RS.	A.	P.	RS.	A.	P.	RS	A.	P.
1219 ...	15	8	10	0	0	0	15	8	10
1222 ...	9	15	7	0	0	0	9	15	7
1223 ...	123	4	2	0	0	0	123	4	2
1224 ...	39	10	10	0	0	0	39	10	10
1225 ...	93	6	6	5	13	10	99	4	4
1226 ...	175	10	0	0	0	0	175	10	0
1227 ...	138	13	5	18	15	2	157	12	7
1228 ...	91	15	11	0	0	0	91	15	11
1229 ...	182	1	2	0	0	0	182	1	2
1230 ...	207	6	3	0	0	0	207	6	3
1231 ...	273	6	5	0	0	0	273	6	5
1232 ...	618	7	3	58	8	0	677	0	1
1233 ...	498	9	11	0	0	0	498	9	11
1234 ...	125	5	4	0	0	0	125	5	4
1235 ...	103	8	10	0	0	0	103	8	10
1236 ...	238	4	11	0	0	0	238	4	11
1237 ...	87	0	5	0	0	0	87	0	5
1238 ...	839	11	10	0	0	0	839	11	10
1239 ...	1,406	14	4	0	0	0	1,406	14	4
1240 ...	2,358	6	7	147	8	11	2,358	6	7
1241 ...	961	15	6	74	14	1	961	15	6
1242 ...	434	15	2	327	8	10	434	15	2
Total...	9,024	7	2	633	5	8	9,657	12	10

24. By the accounts furnished by the Shanbhogues it appears that there are outstanding arrears in these Maganes from Fasli 1219 Rs. 9,657-12-10 as shewn in the margin. As a set off against these balances the ryots allege that for all the supplies and labor with which they furnished the Coorg Government, they did not receive any thing like the real value and that they have consequently more than satisfied all demands which could justly be made against them for revenue. As these balances are of a very old standing; as it is impossible to ascertain that, though standing as arrears in the Shanbhogues' accounts, if not the whole yet parts of them at least, may not have been collected; as it is very unlikely that if they could with propriety have been collected they would have been allowed to remain in arrears by the despotic Government of Coorg, and finally as it does not appear advisable to agitate the minds of the people by proposing to recover sums the collection of which has so long lain over, I beg to recommend that sanction be granted for striking off the whole amount.

25. The jamabandi of Fasli 1243 of these Maganes was Rupees 76,747—13—7 and the amount collected was Rupees 29,672-4-9 leaving a balance of Rupees 47,075—8—10. The collection of this balance was stopped in consequence of the war, and since then in consequence of the representations made by the ryots regarding the losses they sustained that year in the war, no further measures have since been adopted for its collection. Regarding this balance the Commissioner for Coorg Lieutenant Colonel Fraser addressed the Principal Collector of this district on the 15th August 1834 as follows:— "It appears that of the revenue "of the last Fasli year 75,704—0—4½ the sum of 31,999—8—8½ has been collected "leaving a balance of 43,704—7—8½. This balance it was my intention to have demanded "from the ryots, remitting only the amount of their actual losses during the late war."

Jamabandi of 1243	76,747-13-7
Collections	29,672- 4-9
Balance	47,075- 8-10

"A memorandum of the losses thus incurred by the inhabitants of Amar Sullya is "herewith enclosed, and also of the Maganes of Bellare and Panja in the taluk of Puttur. "A similar memo. for the remaining Maganes of Puttur had not reached me at the time these "taluks were transferred to your charge". Accounts of the losses sustained by the ryots during the war in the remaining Maganes were prepared by orders of the late Principal Collector and the result is exhibited in the accompanying statement.* By this it appears, that the amount of losses sustained by the ryots exceeds the arrears due by them by the sum of Rs. 11,653—:—3. I have to remark with regard to these accounts, that credit cannot be attached to them as to the exact amount of losses sustained by the ryots, for there were no means of correctly ascertaining them, and the losses, as stated by them, have, I doubt not, been greatly exaggerated

See H.

26. The ryots certainly sustained great losses and hardship in the season previous to and during the war and as corroborative of these facts, I beg to submit the following extract from a petition submitted at the time by them to Government. "Since Sravana "month in $\frac{\text{Vijaya}}{1834}$ year, the authorities in Coorg for the purpose of making war against the "Company have forced all the males to make guns, knives, bows, arrows spears, other "arms and Coorg military uniforms, and to be collected together and mustered. We re-"presented that, during three Governments we had never borne arms and were unfit for it, but "they would not listen to this. Besides melting the knives, hoes and pic-axes which were in "our houses for the purpose of making arms, we were obliged to supply the deficiency by "selling our cows, oxen and jewels, and from the month of $\frac{\text{Sravana}}{\text{August}}$ till the taking of Mercara "Forts, we were obliged to support those persons at our own expense as nothing was "given to them by the Sircar. In making these arms and uniforms each ryot according to "his circumstances has expended from 3 to 5 pagodas and besides this for every pagoda "Beriz which we pay ¼ Muda of rice and condiments have been collected from us. We were "told that the war was the primary object and that cutting the Kartigi crops (1st crop) and "sowing the Suggi (2nd crop) was a secondary one and on this account we have suffered "much. They told us that if we acted in the manner they ordered, our losses would "be taken into consideration and at the jamabandi half of our revenue would be "remitted."

27. Being at the close of the war, on circuit with my Kacheri on the borders of lower Coorg and engaged in making enquiries regarding the circumstances of that country, I forwarded, in the course of a demi official correspondence, to the Commissioner for Coorg with reference to the above extract, the following remarks.

"Regarding the resources of the ryots for the present year I am inclined to think "that they are very badly off. Each ryot from the age of 16 to 60 has been obliged to supply "the Sircar with a fixed number of arms of different kinds, and in addition to the two kists "each person has given at the rate of ½ Muda of rice per each pagoda of revenue, together "with condiments. There are now, I understand stores of this rice, salt, pepper, &c., laid up "at different places, those might I think be sold for the benefit of the Sircar. From the "number of people employed on military services this year the crops were, I believe, scanty. "In Bellare and Panja hardly any second crop was sown, and in Puttur it was very parti-"ally so. The tobacco crop too, which is a source of profit to them as they smuggle great

"quantities of it into Canara was this year from the same causes very deficient. It does not "appear that they have been pressed for this year's revenue and it does not therefore appear "to be true that they have been obliged to sell their cattle or ornaments. A few cows but no "bullocks have been sold in Bantval but none here. It is customary to bring cows annually "for sale from Bellare and Sullya where they abound and it does not appear that more have "come this year than usual. From all that I hear of the diminished resources this year of the "people, I think that the two remaining kists could not be indiscriminately collected without "creating very great distress. Either therefore a settlement with each ryot should be made "by a European officer which as nothing has been settled regarding the country and the "monsoon is so near at hand, can scarcely be done, or an order might be issued to collect one "kist more at the Subedar's or Amildar's direction from those who are able without distressing "them to pay it, and the rest might either be at once remitted (which I should consider the "most conciliatory and advisable plan) or it might be ordered to lie over as a balance till next "year when proper investigation might be made regarding it. To collect an old balance is "however at all times an invidious task."

28. Under these circumstances, and as it has been found impossible to frame a correct account to ascertain whether, deducting the losses sustained by the ryots, any balance is still due to Government, or if so, how much, and by whom it is due, I consider the most advisable measure will be for Government at once to relinquish the arrears now standing in the accounts, and to consider at the same time, that by this measure, all demands on the part of the ryots on account of losses or damages are satisfied. This measure will give much satisfaction to the ryots, and the readiness with which they have paid their revenue for the past Fasli, shews that they are deserving of it. I beg to solicit therefore sanction for striking out of the accounts on this account the balance of Fasli 1243, amounting to Rs. 47,075—8—10. This amount is the abstract of the kulwar account furnished by the Magane Shanbhogues and it differs slightly from that prepared in the Dewan's Kacheri at Mercara and forwarded by Lieutenant Colonel Fraser.

	Balance up to the end of Fasli 1244.			Recoverable.			Irrecoverable.		
	RS.	A.	P	RS.	A.	P.	RS.	A.	P.
Mangalore...	191	2	9	92	12	6	98	6	3
Bekal... ...	123	2	0	109	4	0	13	14	0
Bantval. ...	87	1	2	56	12	9	30	4	5
Barkur. ...	211	13	7	142	8	7	69	5	0
Coondapoor..	74	14	0	...	...	...	74	14	0
Honaver. ...	...	...	...	...	...	...	...	...	...
Ankola ...	...	...	...	...	...	...	...	...	...
Supah... ...	...	...	...	...	...	...	...	...	...
Sunda... ...	88	8	10	...	...	...	88	8	10
Bilghi... ...	...	...	...	...	...	...	...	...	...
Total...	776	10	4	401	5	10	375	4	6

29. Application has already been made in the Jamabandi reports of the preceding Faslis for sanction to strike off the irrecoverable arrears in Canara up to Fasli 1242. In the margin is shewn the outstanding arrears of Fasli 1243 amounting to Rupees 776—10—4. Of these Rupees 401—5—10 are recoverable, and for the balance of Rupees 375—4—6 which on account of the poverty of the ryots or condition of the lands on which they are due, cannot be recovered, I have the honor to request you will obtain the sanction of Government for striking them off.

	Fasli 1243.			Fasli 1244.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Sayer. ...	2,59,767	6	11	3,00,696	10	11	40,929	4	0	„	„	„
Abkari. ...	38,929	12	0	43,684	14	0	4,755	2	0	„	„	„
Sundry small farms and Licenses....	13,847	5	9	7,307	2	10	„	„	„	6,540	2	11
Salt. ...	2,92,545	0	11	2,73,475	2	8	„	„	„	19,069	14	3
Sea Custom ...	1,70,249	2	4	2,37,655	6	7	67,406	4	3	„	„	„
Mothurpha. ...	9,182	0	3	10,595	13	6	1,413	13	3	„	„	„
Tobacco. ...	2,34,116	10	4	2,53,260	12	10	19,144	2	6	„	„	„
Stamp. ...	28,065	3	[illegible]	31,530	8	[illegible]	3,465	5	0	„	„	„
Total...	10,46,702	9	6	11,58,206	7	4	1,37,113	15	0	25,610	1	2
						Deduct Decrease....	25,610	1	2			
						Net Increase....	1,11,503	13	10			

30. In the margin is exhibited an abstract comparative statement of the extra sources of revenue in Canara for Fasli 1244 shewing an increase to the amount of Rupees 1,11,503—13—10 the particulars of which will be explained in the report upon the extra sources of revenue for that Fasli now in preparation.

Canara
Principal Collector's Kacheri,
Mangalore,
26th September 1835.
Despatched, 26th October 1835.

I have, &ca.,

(Signed.) F. ANDERSON,
Ag: Sub Collector in charge.

(9)

REVENUE DEPARTMENT.

No. 355.

Extract from the Proceedings of the Board of Revenue, dated 30th June, 1836.

The Board proceed to consider the settlement of the Land Revenue of Canara in Fasli 1244.

26th September 1835.
PARA 4.
PARA 9.

PARA 1. The Sub Collector in charge of the District reports on the subject and states that the seasons were altogether favorable, the country generally healthy and that rice was exported to a greater amount than in the preceding Faslis and sold at a fair average price. The price of Betel-nut continued low though somewhat higher than in Fasli 1243.

PARA 2.
PARA 11.

2. The amount of the settlement exceeds that of the preceding Fasli in the sum of Rupees 82,327—9—8 of which 66,997-7-3 is the revenue of the villages of lower Coorg lately annexed to Canara. The remaining additions result chiefly from the arrangement made for the gradual completion of the standard Beriz which was done as far as it was practicable and from the re-assessment of former remissions. A remission of 100 Rupees originally allowed on account of a Frontier duty levied by the late Government of Coorg on grain exported from villages of Canara surrounded by the Coorg Territories, has been properly added to the revenues.

PARA 13.

Rs. A. P.
7,933—15—0.

3. The reductions made in 1244 in the settlement of 1243 amount to Rs. 10,048—15—7 of which 8,192—1—11 was allowed for land left waste or of which the produce was destroyed, and 1,830—4—5 on account of general circumstances of distress and of loss of property by fire. By far the greater part of this amount was allowed in the Northern Taluks where the circumstances of the ryots and the nature of the assessment render such indulgence at present indispensibly necessary; the report of the Sub Collector who made the settlement of this part of the District contains a full explanation of the causes. In the revision of the assessment now in progress the Beriz will be so modified that the necessity for such annual remissions will hereafter be gradually removed.

PARA 18.
Orders of Government, 8th July 1834.

4. That part of the conquered Territories of Coorg which is situated below the range of Ghauts was annexed to Canara on the 1st of August 1834 and is included in the settlement now under review. There is a decrease of 4,347—3—10 in the present settlement compared with that of the past Fasli. The present is the first settlement of the revenue after the annexation of these taluks to Canara, and the Board are of opinion that, under the circumstances stated by the Sub Collector, an indulgent consideration of the claims of the ryots was requisite and that the reductions were properly allowed. The extra assessments alluded to in the orders of Government dated 31st October amounting to 3,076—10—5 have been discontinued.

PARA 21.

5. The Sub Collector states his inability to furnish accounts of the resumed Pagoda-lands and of their assessment in the Coorg Maganes, but the Board trust that there will be no difficulty in supplying this deficiency in the current Fasli. In the revision of the Beriz of the District which will now be extended to these Maganes the Board request the particular attention of the Principal Collector to the subject of the Pagoda-lands, that a thorough knowledge of the extent of such property may be acquired and that no unnecessary sacrifice may be made in modifying the assessment of resumed lands for which money allowances have been substituted.

PARA 22.

6. The general Abkari revenue has not yet been introduced into the Coorg Maganes which the Board consider should be done in the ensuing Fasli, the Mothurpha tax paid by Toddy-drawers being at the same time abolished.

PARA 23.

A house-tax amounting to 848-0-5 is described to be levied in a very partial and irregular manner from ryots of particular castes being proprietors and cultivators of the land. The Board propose to recommend the abandonment of this demand where it cannot be justly made as Mothurpha from the occupants of the house being engaged in trades or professions generally subject to that tax.

7. The arrears of Land Revenue in lower Coorg from Fasli 1219 to 1242 inclusive amount to 9,657—12—10 which under the circumstances represented by the Sub Collector, the Board have no hesitation in recommending the Government to remit. The arrears of Fasli 1243 amount to 47,075—0—0.

	Rs. A. P.
Demand	76,747—13—7
Collection...	29,672—4—9
Balance	47,075—8—10

It appears to have been the intention of the Commissioner of Coorg when he first took possession of the country to have collected this outstanding balance remitting only the amount of losses suffered by the

II.

ryots during the war. A statement of these losses which was consequently prepared details an amount exceeding that of the arrears. Though this statement is probably greatly exaggerated there is no doubt that the ryots with their servants and dependents were forced into active service in the war to the great injury of their farming concerns and that they were obliged to furnish arms and supplies on the promise of reductions in their assessment in the ensuing Fasli. As the collection of the amount, at the time, was deemed inexpedient and likely to produce great distress, and as the ryots are undoubtedly entitled to remuneration for their services and

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supplies as well as for their losses, the Board are inclined to recommend an abandonment of the demand as a final adjustment of all unsettled accounts up to the period of our taking possession of the country as suggested by the Sub Collector, it being presumed, from his report, that the arrears are due from those ryots who claim remuneration.

PARA 29.

8. Of the settlement of 1243 of the District of Canara amounting to 15,74,232—2—1 there remains an arrear of 776—10—4 of which 375—4—6 is declared by the Sub Collector to be irrecoverable from the poverty of the defaulters and the condition of their lands, and the Board beg to recommend that the demand may be relinquished and the amount struck off the accounts.

9. In the Board's Proceedings of the 11th of January last they called the attention of the Principal Collector to those points in the revision of the assessment of Canara which appeared important and they trust that before the end of the ensuing Fasli they shall have received all the information and accounts that are required and be enabled to report on the proposed arrangements for the orders of Government. With respect to those estates of which the chief produce is Betel-nut and spices now liable to a Hawlut duty of from 15 to 30 per cent the Board fear that whilst the question of the continuance of the Transit duties remains undetermined the final settlement of the Land Revenue cannot be arranged with justice to the Government, but in the meantime the resources of the estates may be ascertained and all necessary information collected. The Board have not yet received the accounts accompanying Mr. Hudleston Stokes' report and alluded to in Para 18 of their proceedings of the 11th of January last.

10. The total revenue of the District of Canara from all sources amounted, in Fasli 1244 to 28,37,728—14—4; the charges for the year amounted to 4,17,434—10—11 being $14—11\frac{5}{16}$ per cent on the above sum; the outstanding arrears of Land Revenue at the end of the Fasli amounted to 6,944—3—0 which has since been collected with the exception of the small sum of 465—10—8 a result which the Board consider to be highly satisfactory.

11. The following statement shews the revenue from the land and extra sources in Faslis 1243 and 1244.

	Fasli 1243.			Fasli 1244.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Land Revenue.... ...	15,74,232	2	1	16,56,559	11	9	82,327	9	8	...	...	...
Sayer.	2,59,767	6	11	3,00,696	10	11	40,929	4	0	...	...	...
Abkari.	38,929	12	0	43,684	14	0	4,755	2	0	...	...	...
Sundry small farms and licenses	13,847	5	9	7,307	2	10	...	...	...	6,540	2	11
Salt.	2,92,545	0	11	2,73,475	2	8	...	...	...	19,069	14	3
Sea Customs.	1,70,249	2	4	2,37,655	6	7	67,406	4	3	...	...	...
Moturpha....	9,182	0	3	10,595	13	6	1,413	13	3	...	...	...
Tobacco.	2,34,116	10	4	2,53,260	12	10	19,144	2	6	...	...	...
Stamp..	28,065	3	0	31,530	8	0	3,465	5	0	...	...	...
Total...	26,20,934	11	7	28,14,766	3	1	2,19,441	8	8	25,610	1	2
Deduct Decrease....	...	...	...	...	...	...	25,610	1	2			
Net Increase...	...	...	...	...	...	...	1,93,831	7	6			

(Signed.) A. P. ONSLOW,
Secretary.

No. 969.

Extract from the Minutes of Consultation under date the 29th July 1836.

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

Relative to the settlement of the Land Revenue in Canara for Fasli 1244. (Here enter 30th June 1836, No. 355.)

1. The settlement of Fasli 1244 as compared with that of the preceding year is as follows:—

Fasli 1244—Rupees	16,01,424—6—8.
„ 1243— „	15,85,978—2—3.
Increase—Rupees.	15,446—4—5.

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By the annexation of the Coorg Taluks of Puttur and Amar Sullya, there was an augmentation of revenue to the extent of Rupees 66,997—7—3. The settlement of Canara therefore for the year under review presents an increase over the settlement of Fasli 1243 of Rupees 82,443—11—8.

15,446—4—5
66,997—7—3
82,443—11—8

2. The outstanding arrears of Land Revenue at the end of the Fasli amounted to Rupees 6,944—3—0 which have since been collected with the exception of only Rupees 465—10—8 a result which the Governor in Council agrees with the Board in thinking to be highly satisfactory.

3. In the observations of the Board as recorded in para 6 the Governor in Council entirely concurs, and directs that the system of renting the Abkari be introduced in the Coorg Taluks annexed to Canara in the ensuing Fasli. The Moturpha tax paid by Toddy drawers will at the same time be abolished, together with the demand levied under the denomination of "House Tax" from such individuals as are proprietors and cultivators of land, and pay the usual impost as such.

4. Agreeably to the recommendation conveyed in paras 7 and 8 the following sums are to be written off, viz:—

1st.—Arrears of Land Revenue in lower Coorg from Fasli 1219 to 1242 inclusive amounting to Rupees nine thousand six hundred and fifty seven, annas twelve and pice ten (9,657—12—10).

2nd.—Such portion of the arrears of Land Revenue in lower Coorg for Fasli 1243 not exceeding Rupees forty seven thousand and seventy five, annas eight and pice ten (47,075—8—10) as is due from the Ryots who claim remuneration.

3rd.—Arrear of settlement of Fasli 1243 amounting to Rupees three hundred and seventy five, annas four and pice six (375—4—6) which is stated to be irrecoverable.

5. The Governor in Council concurs in the remarks in para 9 of these P[illegible] that the enquiry into the resources of the estates there referred to should be [illegible] prosecuted, and all necessary information respecting them be collected, as it is impossible in the absence of such information that any sound revenue system can be established in the Province.

(A true Extract)
(Signed) H. CHAMIER,
Chief Secretary.

([illegible] Copies)

P. B. SMOLLETT,
Acting Secretary.

R,

Revenue Department.

Extract from a Letter from the Honorable the Court of Directors, dated 11th July 1838, No. 10.

(3 to 5) Settlement of the Land and Extra Revenues of Canara for Fasli 1244.

Fasli 1243—Rs. 15,74,232.
„ 1244—Rs. 16,56,559.

Para 4. The increase in the Land Revenue of this year as compared with the preceding is Rupees 82,327; of this sum however Rupees 66,997 is derived from the Puttur Taluk, formed out of the villages of lower Coorg, and now first annexed to the District of Canara, so that the actual increase is only Rupees 15,330. The settlement, however, exceeding that of any Fasli since 1234 is very satisfactory, and considered in relation to the punctuality with which the collections were realized may be regarded as a proof that the effects of the unfortunate disturbances of Fasli 1240, have altogether disappeared.

Settlement.	Rs.	16,56,559
Collected within Fasli	„	16,49,615
Balance	„	6,944
Subsequent collections	„	6,479
Balance..	„	465

5. We entirely approve of your having remitted the arrears stated to be due to the Sircar from the ryots of the conquered territory of Coorg for years previous to Fasli 1244, amounting to Rupees 56,733, in consideration of the losses and exactions to which they were exposed during the progress of the war.

6. Our observations on the plan in progress for revising the assessment of this district have been already communicated to you with our review of the settlement of the preceding year.

Gross collections.
Fasli 1243—Rs. 10,89,099.
1244— „ 11,81,267.

7. The management of the extra sources of revenue which exhibit an increase in the gross collections of Rupees 92,168, appears to be satisfactory. The report of the Principal Collector Mr. C. R. Cotton contains many suggestions, some of which we trust will soon be brought to our notice in a practic-

No. 1071.

Extract from the Minutes of Consultation under date the 23rd August 1839.

Para 2. A copy of these paras will be furnished to the Board of Revenue for their information and guidance. The observations of the Honorable Court adverted to in the 6th Para, it is remarked, were communicated to the Board of Revenue on the 22nd November last, No. 1532 and their particular attention will now be drawn to the hope expressed in the concluding part of the 7th para.—

Extract from the Proceedings of the Board of Revenue, dated 28th October 1839.

Ordered that copies of these paras be transmitted for the information of the Acting Principal Collector of Canara.

(A true Extract)

R. D. PARKER,
Acting Secretary.

(10)

No. 102.

To

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

Gentlemen,

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

1. I have the honor to report upon the settlement of Canara for Fasli 1245, and to forward the usual statements and accounts.

2. The total quantity of rain which fell in the Fasli now under review, exceeded that of the preceding one, but the season at and manner in which it fell, was partly inopportune and less favorable to cultivation than in the previous year. The monsoon commenced on the 30th May; but between the 9th of the same month and that date nine inches of rain fell, which proved injurious to the cultivation, by making the ground cool and moist, and thereby keeping the insects alive. In the event of no rain falling before the setting in of the monsoon, the ground becomes completely burned up and the insects are effectually destroyed.

3. In the latter part of July and beginning of August there was a deficiency of rain, which proved injurious to both the rice lands and gardens. The rains continued till a late period at the close of the monsoon, and the second crops were in consequence excellent.

4. The season proved very unfavorable for garden produce in the Taluks above the Ghauts, for, as stated in the report of the Acting Additional Sub-Collector in charge of those Taluks Mr. Edward Maltby, "an unusual prevalence of hot land-winds in the preceding "year during the months of January, February and March injured the Supari (Betelnut) "trees when in blossom and the crop was nearly one half less than in Fasli 1244." "It "appears however proper to observe that as the crop of 1244 was much above the [illegible] "it does not offer a fair comparison, and was perhaps by exhausting the trees p[illegible] "cause of the deficiency in the season under review, the produce of which shou[illegible] more "properly be compared with that of several preceding years; it does not then, although con-"siderably below the average, appear in so very disadvantageous a light." It appears that "the season was equally unfavorable in the adjacent Taluks of Mysore where the same "description of cultivation is exclusively carried on."

5. The season was favorable as regarded the health both of man and cattle, there having been no epidemic disease amongst either.

6. The ryots obtained unfavorable prices this year for their crops, the price of all kinds of grain being less than in the previous one, as shewn in the comparative statement in the margin. The price, though less than the rate at which the commutation price is fixed, was not however so low as to effect unfavorably the settlement of the District.

	1244.			1245.			Increase.			Decrease		
Rice Jeera per Corge	76	5	11	74	3	10	0	0	0	2	2	1
Rice Muscati „	65	6	10	61	8	4	0	0	0	3	14	6
Rice Rasi „	57	5	5	52	15	4	0	0	0	4	6	1
Cocoanuts per 1000	17	12	0	14	7	1	0	0	0	3	4	11
Betelnut per Candy	20	2	6	29	0	10	8	14	4	0	0	0
Pepper Do.	52	15	4	63	5	10	10	6	6	0	0	0
Cardamoms Do.	579	2	10	556	9	4	0	0	0	22	9	6

7. The export of rice fell short of that of the previous Fasli by 2,155 Corges, and of the average of the four preceding years, by 577 Corges, which is to be attributed to the crops and prices being less favorable than in Fasli 1244.

1244	Corges.	... 26,073
1245	„	... 23,918
	Decrease.	... 2,155
Average	Corges	... 24,495
1245	„	... 23,918
	Decrease.	... 577

8. In the Taluks above the Ghauts the price of Betelnut and pepper was considerably higher than in the previous Fasli, the effect of which upon the settlement of those Taluks is fully described in the report of the Acting Additional Sub-Collector. The price of cardamoms was considerably less than in the preceding year.

		Betelnut.			Pepper.		
1244	per Candy..	20	2	6	52	15	4
1245	ditto. ..	29	0	10	63	5	10
	Increase..	8	14	4	10	6	6

		Cardamoms.		
1244	per Candy..	579	2	10
1245	ditto. ..	556	9	4
	Decrease.	22	9	6

9. In consequence of the great deficiency in the produce of Betelnut in the Balaghaut, the export of that article fell very much below that of the previous Fasli. The decrease in the produce from the causes stated above, satisfactorily accounts for this, and that the decrease in the exports is to be attributed solely to the diminished produce and not to an increase of smuggling, may be inferred from the circumstance of there being a similar, though not exactly proportionate decrease in the exports from all the three Taluks of Bil[illegible] Sunda and Supah.

	1244 Candies.	1245 Candies.	Decrease. Candies.
Supah.	1,357	1,011	346
Sunda.	10,005	5,602	4,403
Bilghi.	3,420	2,302	1,118
Total..	14,782	8,915	5,867

In consequence of very little rain having fallen this season before the present mo[illegible] set in, the manufacture of salt in the Fasli now under review, was remarkably successful and the supply abundant. The purchase of the salt affects materially the income of the ryots who are the proprietors of salt-pans, and they have this year derived much advantage from the season being so favorable to its manufacture.

11. The Taluks of Bantval, Udipi, Barkur and Coondapoor were settled by the late Principal Collector Mr. Cotton; those of Honaver, Supah, Sunda and Bilghi by the Acting Additional Sub-Collector Mr. Edward Maltby, that of Ankola by the Acting Head Assistant Collector Mr. Francis N. Maltby and those of Bekal and Mangalore by myself.

12. The following statement shews the settlement of land revenue of Canara, exclusive of the Pagoda lands, in Fasli 1245, compared with that of 1244, by which it appears that an increase has resulted to the amount of Rs. 14,656—2—4. In addition to this, Rs. 6,506—1—7 have been transferred this year from the accounts of land rent to that of the Devadayam or rent of the Pagoda lands in lower Coorg, so that the total increase of land revenue for Fasli 1245 above that of 1244 is Rs. 21,162—3—11.

(11)

	Beriz.			Settlement of Fasli 1244			Settlement of Fasli 1245.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Mangalore .	2,18,970	12	3	2,06,979	14	8	2,08,368	5	0	1,388	6	4	0	0	0
Bekal.. ...	2,28,066	15	7	2,12,146	15	11	2,10,526	12	4	0	0	0	1,620	3	7
Bantval. ...	2,84,752	8	5	2,09,989	11	8	2,12,160	8	4	2,170	12	8	0	0	0
Udipi... ...	1,78,995	2	5	1,52,753	10	8	1,54,197	3	3	1,443	8	7	0	0	0
Barkur. ...	1,92,614	6	5	1,67,631	14	0	1,68,605	9	3	973	11	3	0	0	0
Coondapoor..	2,50,086	8	0	2,04,274	8	3	2,07,501	3	11	3,226	11	8	0	0	0
Honaver. ...	2,09,017	1	0	1,69,927	14	0	1,72,742	7	2	2,814	9	2	0	0	0
Ankola. ...	1,52,037	14	0	1,14,554	9	7	1,15,985	14	6	1,431	4	11	0	0	0
Supah.. ...	1,13,480	10	5	70,338	11	2	71,275	12	9	937	1	7	0	0	0
Sunda.. ...	1,68,268	11	7	1,09,922	14	9	1,11,072	3	10	1,149	5	1	0	0	0
Bilghi.. ...	68,795	9	7	49,901	1	3	50,637	7	2	726	5	11	0	0	0
	20,65,086	3	8	16,68,421	13	11	16,83,063	7	6	16,261	13	2	1,620	3	7
							Deduct decrease....			1,620	3	7			
							Net increase....			14,641	9	7			
Deduct Salt remission...				11,862	2	2	11,847	9	5	0	0	0	14	8	9
				16,56,559	11	9	16,71,215	14	1	16,261	13	2	1,605	10	10
							Deduct decrease....			1,605	10	10			
							Net increase...			14,656	2	4			

13. In my report last year of the settlement for Fasli 1244, ten Taluks originally belonging to Canara were entered, and Puttur, or lower Coorg, was added as an eleventh. This year in conformity with the orders of Government dated 28th April 1835, parts of Barkur and Bantval have been formed into the distinct Taluk of Udipi. Of the Maganes which composed the Taluk of Puttur, six have been annexed to Bantval, and two to Bekal. The accounts have been kept since November last, according to this new division of the district.

14. In Statement A are exhibited the different items which constitute the increase in the settlement of Fasli 1245. The amount proposed to have been raised by fixed instalments in that Fasli was Rs. 18,887—4—0 and the amount actually raised was Rs. 17,249—4—3. Deficient crops, partial waste or the estates being situated under the Ghauts, were the causes of the difference of Rs. 1,637—15—9 not being brought up.

15. In some of the estates which do not pay the full amount of beriz and which were set down for examination, that examination has already been made, and in those cases in which it was found that the produce of the estates warranted an increase being

de in their settlement, that increase has been made and included under the head of nissions reassessed in column 37 of Statement A.

16. Of the reductions made in the settlement amounting to Rs. 7,541—11—2 as ɔwn in column 48 of Statement A, Rs. 6,043—5—3 were on account of lands which ɔm different and ordinary circumstances had become waste. The other items require explanation.

17. With reference to my remarks in my report on the settlement of Canara for Fasli 1244, on the settlement for that Fasli of the Maganes which composed the Taluk of Puttur, I beg to forward a comparative statement of the settlement of those Maganes in 1244 and 1245 by which your Board will perceive at there has been an increase of Rs. 4,211—1—1.

arked a.

18. In the 21st Para of my Jamabandi report for Fasli 1244, I stated my inability ascertain from want of accounts what part of the land and assessment in lower Coorg as Devadayam or Pogada lands. This defect has since been remedied and in the ɔcounts for the Fasli upon the settlement of which I now report, Rs. 6,506—1—7 have een transfered from the account of land rent to that of Devadayam.

19. In Para 14 of your Board's Proceedings dated the 11th January last, detailed ccounts were directed to be furnished, previous to your Board's confirming the Vaidas or tipulated periods, for bringing up to the standard beriz the settlement of those estates which do not at present pay that standard. Since the settlement of 1243 in which these tipulated periods were first fixed it has been found necessary in consequence of an excess f waste and an apparent deficiency in the means of paying the maximum demand having een found in some estates on which that arrangement had been made, to direct such estates o be examined and consequently to be classed under the head of "Estates under examination." It appears probable that, from similar causes, it may be found necessary to make imilar transfers regarding other estates, and on this account it appeared to the late pal Collector Mr. Cotton, to be advisable not to forward to your Board detailed s until there may hereafter appear reason to consider the arrangements permanent. I have therefore forwarded, instead of detailed statements, an abstract statement marked b, shewing the numbers of Wargs, the amount of instalments and the various causes on account of which the periods of instalments being considered necessary were fixed. Upon the perusal of that statement your Board will obtain a correct information in abstract, regarding the present condition and arrangements which have been made regarding all the estates in the District.

Marke. b.

20. Of the 9,202 estates under investigation 2,592 are situated in the Supah Taluk above the Ghauts, and 3,048 in other Taluks in the Maganes which lay immediately under the Ghauts. In the Supah Taluk the population is very scanty compared with the quantity of land available for cultivation. The consequence of this is, that the same land is not, as in other parts of the District kept in constant cultivation*. "The inhabitants increase or contract their cultivation "according to their means and the state of the season, and estates after being "cultivated during one or two years, are thrown up for others, which by "having lain for a short time fallow do not require the labor of being manured." On account of this want of population the land does not possess that value which it does in other parts of the district, and is not saleable except near the large towns of Hullyal and Yellapur.

See Statement E.

* Jamabandi report of the Ag. Additional Sub-Collector Mr. E. Maltby for Fasli 1244, Para 20.

21. The same remarks apply nearly equally to the 3,048 estates situated in the other Taluks and lying immediately under the Ghauts. In different parts of Canara the ruins of large towns under the Ghauts are yet to be seen, and history and local legends bring them yet more prominently into observation. In many such places the population has become very much reduced and in some the country is nearly deserted. This has been caused, partly by the unhealthiness of the climate, constant fever reducing the number of the people, and partly by the inhabitants changing their residence and coming nearer the sea coast where the healthiness of the climate and the ready market for their produce held out inducements for them to settle. The insecurity of the sea coast on account of pirates and the seat of Government being above the Ghauts appear to have been the causes which formerly induced them to reside inland.

22. The effect of this want of population in the country under the Ghauts is, that much land lays waste, not from over assessment, but from want of people to cultivate it. Under these circumstances it appears that a reduction in the assessment is not called for, and would not be productive of any permanent advantage. From land being frequently allowed to become and lay waste, the settlement would still be subject annually to constant variations. Should more favorable circumstances hereafter cause the population to increase, either the land might be able to pay the present assessment, or such alterations as might then appear expedient and likely to be of immediate and permanent advantage, might be adopted. Till then, it appears advisable that the assessment should remain as at present, and that the settlement as hitherto should be annually made according to the circumstances of the estates.

23. Deducting these 2,592 estates in Supah and 3,408 in other Taluks, in all 6,000, then remain 3,202 under investigation, the examination of which is now being carried on, and I am in hopes that it will be concluded in Fasli 1246. I have separately addressed your Board to obtain sanction for an extra establishment, to assist in making the examination. Upon the examinations being brought to a close a report will be submitted to your Board exhibiting the result in detail.

24. In para 12 of his report the Acting Additional Sub-Collector Mr. Edward Maltby states that he has forwarded "in the appendix No. 8 a table shewing the ancient beriz, the assessment prepared on the Survey accounts and the present Jamabandi" of the Maganes in the Sunda Taluk. I beg to call the particular attention of your Board to this table, as it appears by it that in the five Maganes in which the Survey assessment has been introduced, the present settlement amounts to only one half of that assessment. I shall request the Acting Additional Sub-Collector to make a more particular report upon this subject and to state his opinion whether this result proceeds from the rates of that assessment being too high or from other causes.

25. In the 15th para of his report the Acting Additional Sub-Collector proposes that an exemption from the usual tax should be granted to persons to cultivate Kumeri (cultivation made by cleaning away and burning the large trees and jungle) on the sides of the principal trading roads. Taking into consideration the dense jungles through which those roads run, I think that the proposal is deserving of the consideration of your Board. At present from the Kumeri being cut in the densest jungles, apart from the roads, Government does not derive much advantage from it, as there are no means of checking the Kurnum's accounts. Mr. Maltby's suggestion ought therefore I think to be tried as an experiment. The country might at least be cleared round halting places, so as to give an additional security against

robbers and wild beasts. It would in this case be necessary to adopt precautions to prevent other laborers being withdrawn for this purpose from lands paying a fixed assessment.

26. In the 20th para of his report the Acting Additional Sub-Collector alludes to a village regarding the lands in which, there is dispute whether they are situated in the Honaver or Bilghi Taluk. As this dispute appears to give rise to much inconvenience, and there appears to be no objection to the Acting Additional Sub-Collector's proposal of attaching the village to the Bilghi Taluk, I beg to request your Board's sanction to this measure.

27. At the close of the Fasli there remained outstanding a balance of Rs. 20,843-1-2, which exceeded that outstanding at the close of the preceding Fasli by Rs. 13,898—14—2. This is to be accounted for by the reduced produce and price of grain, which rendered the full realization of the revenue within the Fasli more difficult. Rs. 18,209—11—8 have since been collected leaving now an outstanding balance of Rs. 2,633—5—6.

28. In the margin is exhibited the arrears of Faslis 1239 and 1244. Of the arrears of 1239, Rs. 64—1—5 are reserved for future disposal, being due on lands attached by the Munsif's Court. The remaining Rs. 57-4-3 and Rs. 264-2-6 of the arrears of Fasli 1244, in all Rs. 321—6—9, on account of the poverty of the ryots or condition of the land on which they are due, are irrecoverable, and I beg in consequence to recommend that the amount may be struck out of the accounts.

	Recoverable.			Irrecoverable.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Fasli 1239..	64	1	5	57	4	3	121	5	8
" 1244..	117	5	9	264	2	6	381	8	3
Total...	181	7	2	321	6	9	502	13	11

29. The following is an abstract comparative statement of the extra sources of revenue in Canara for Fasli 1245 shewing decrease to the amount of Rs. 71,393—7—7, the particulars of which will be explained in the report upon the extra sources of revenue for that Fasli now in preparation.

	Fasli 1244.			Fasli 1245.			Increase.			Decrease.		
Sayer	3,00,696	10	11	2,40,551	15	1	...	...	...	60,144	11	10
Abkari	43,684	14	0	40,071	8	0	...	...	...	3,613	6	0
Small Farms ...	3,394	2	10	3,047	14	1	...	...	...	346	4	9
Ferry Farms ...	3,913	0	0	4,172	0	0	259	0	0	...	...	...
Salt	2,73,475	2	8	2,74,438	2	8	963	0	0	...	...	...
Sea Customs ...	2,37,655	6	7	2,31,599	15	10	...	...	...	6,055	6	9
Moturpha	10,595	13	6	10,571	3	4	...	...	...	24	10	2
Tobacco	2,53,260	12	10	2,49,754	14	9	...	...	...	3,505	14	1
Stamps	31,530	8	0	32,605	6	0	1,074	14	0	...	...	...
Total ...	11,58,206	7	4	10,86,812	15	9	2,296	14	0	73,690	5	7
							Net decrease...			71,393	7	7

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Marked C and D.

30. Accompanying I beg to transmit the Jamabandi reports of the Acting Additional Sub-Collector Mr. E. Maltby and the Acting Head Assistant Collector Mr. F. N. Maltby, which will put your Board in possession of information in detail, of the settlement of the Taluks under their charge, the result of which has been very satisfactory. I only echo the sentiments of the Collectors of this District under whom these Gentlemen have served, when I express the very favorable opinion I entertain of their talents and assiduity, which I have much pleasure in bringing to the notice of your Board.

I have the honor to be,
Gentlemen,
Your most obedient servant,
(Signed) F. ANDERSON,
Sub-Collector in charge.

Mangalore,
Canara,
5th November 1836.

Revenue Department.

No. 136.

Extract from the Proceedings of the Board of Revenue,

dated 20th March 1837.

5th November 1836. Read again report of the Sub-Collector in charge of Canara on the settlement of the land revenue of Fasli 1245.

Para 1. In lower Canara the season was less favorable to cultivation than that of Fasli 1244 in consequence of heavy and inopportune showers in May and a deficiency of rain in July and August. The second crops were excellent from rains having fallen to a late period in the year.

2. In the provinces of Canara above the Ghauts the season was very favorable for the rice cultivation. The season was less favorable to garden produce which proved deficient, particularly Supari or Betelnut, the crop of which was nearly one half less than the produce of Fasli 1244. The crop of 1244 however was much above the average, and if the comparison be made with the produce of several preceding years, the result although below the average does not appear in so disadvantageous a light.

Additional Sub-Collector's Report, Para 5.

3. Population and cattle were healthy throughout the season.

4. The prices of rice were lower than usual but not so much so as to affect the settlement. The deficiency of garden produce caused the prices to be high, the cultivators therefore did not suffer. The exports of Betelnut were much reduced from deficiency of produce.

Report, Para 6.

5. The settlement of 1245 amounted to Rupees 16,71,215—14—1, exceeding the settlement of the preceding year to the extent of Rupees 14,656—2—4 and the average of the last 10 years in the sum of Rupees 59,779—11—6. In the latter comparison the revenue from the Coorg Taluks has been omitted. If allowance be made for Rupees 6,506 transferred from the account of Government land revenue to that of Pagoda revenue, the real increase above Fasli 1244 appears to be Rupees 21,162.

6. The orders of Government dated 28th April 1835 regarding the arrangement of the Coorg Taluks annexed to Canara have been carried into effect. It is observed that there was an increase of Rupees 4,211 in the revenue from these Taluks.

7. In Fasli 1243 the Principal Collector introduced an arrangement by which all the estates in Canara were divided into 4 classes, viz., 1st, estates capable of bearing the full assessment and settled accordingly for that year, upon which it was intended that remissions should not in future be allowed in the annual settlements; 2nd, estates to be brought up to the full assessment by instalments according to agreement with the proprietors; 3rd, estates not paying the full assessment for cause to be investigated; 4th, estates reckoned to be incapable of bearing the full assessment.

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8. The number of estates in the 1st class in Fasli 1243 was 31,285 assessed at Rupees 10,35,339 and settled for the year at the same amount to be increased annually by transfer from the 2nd class according to the agreements, until the whole should be included in it, which was expected to be accomplished in 12 years, or by Fasli 1255, when the number of estates in the 1st class would be 37,921 yielding a certain annual revenue of Rupees 13,81,922, besides accessions from the 3rd class according to the results of the investigations to be made into the condition of the estates comprehended in it.

9. In Fasli 1243 the number of estates in the 3 classes paying less than the full assessment was 20,164 assessed at Rupees 9,26,823 settled at Rupees 6,45,969, the deficiency in the settlement being Rupees 2,80,854, of which Rupees 53,097 was to be made good in 12 years.

10. In Fasli 1244 the number of estates in the 1st class paying the full assessment was increased to 33,037 and the assessment and settlement to Rupees 11,08,519. Including the Taluks transferred from Coorg the number was 33,646 and the assessment Rupees 11,25,950.

	No. of estates.	Assessment.
Increase above 1243 ..	1,752	*73,180

11. The number of estates paying less than the full assessment was 18,604 assessed at Rupees 8,53,993, settled at Rupees 5,88,733. Including the Coorg Taluks the number of estates was 21,200, the assessment Rupees 9,38,170 and the settlement Rupees 6,37,967, the deficiency in the settlement being Rupees 3,00,202 of which Rupees 54,552 was entered in the accounts as agreed to be brought up by instalments, Rupees 2,08,949 as under examination, and Rupees 36,700 as the deficiency not expected to be made good.

	No. of estates.	Assessment.
Decrease below 1243...	1,560	*72,830

*N. B.—The difference in the amount of assessment in the increase and decrease appears to arise from new cultivation having been brought to account as part of the increase.

12. In Fasli 1245 the year under review the number of estates paying the full assessment including the Coorg Taluks was 36,062 assessed at Rupees 12,23,832 being 2,416 estates and Rupees 97,882 of assessment more than in Fasli 1244.

13. The number of estates paying less than the full assessment was 18,830 assessed at Rupees 8,40,566 and settled at Rupees 5,61,573, the deficiency in the settlement being 2,78,993, of which 52,230 is entered as agreed to be brought up, Rupees 1,85,665 as under examination, and Rupees 41,007 as not expected to be made good.

	No. of estates.	Assessment Rupees.
Decrease compared with 1244.	2,370	97,604

14. According to the arrangement made in Fasli 1243 the amount to be brought up in Fasli 1244 upon the estates in the 2nd class was Rupees 20,558, but the amount actually brought up was Rupees 16,652.

Report for Fasli 1244—Para 11.

15. The amount to be brought up in Fasli 1245 was Rupees *13,387, but it appears that the amount actually brought up was Rupees 17,249, the difference being Rupees 1,638.

* According to the arrangement made in Fasli 1243 the instalment to be brought up in Fasli 1245 was Rs. 10,296, the difference, it is presumed, is from the estates under examination in 1243.

Report for 1245.—Para 14.

16. The reason assigned for not bringing up the whole amount agreed upon in these Faslis is that "since the settlement of Fasli 1243 in which the stipulated periods were fixed, it has been found necessary in consequence of an excess of waste, and an apparent deficiency in the means of paying the maximum demand having been found in some estates in which that arrangement had been made, to direct such estates to be examined, and consequently to be classed under the head of estates under examination."

Para 19.

17. It appears that the additions to the 1st class since Fasli 1243 have arisen from transfers from the 3rd class of estates "under examination" as well as from the 2nd class. It is stated in the 15th Para of the report for Fasli 1245 under consideration that in those cases in which it has been found on examination "that the produce of the estates warranted an increase being made in their settlement, that increase has been made, and included under the head of remissions re-assessed in column 37 of Statement A." The increase here adverted to, however, evidently forms a part only of the amount entered in the above column, and the actual amount of it is nowhere distinctly stated.

18. The following Memorandum gives a comparative view of the deficiency in the 3 classes of estates not settled at the full assessment in Faslis 1244 and 1245, and the changes between the two years as far as they can be traced in the accounts.—

	3rd class deficiency in estates under examination.			2nd class deficiency to be brought up by instalments.			4th class deficiency on estates the settlement of which cannot be brought up to the full assessment.			Total.		
1	2			3			4			5		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Fasli 1244	2,08,949	8	5	54,552	10	7	36,700	12	11	3,00,202	15	11
Deduct.												
Decrease in Fasli 1245	20,961	8	8	18,887	4	0	...	...	..	39,848	12	8
Remainder ...	1,87,987	15	9	35,665	6	7	36,700	12	11	2,60,354	3	3
Add.												
Increase in Fasli 1245	...	...	...	16,654	13	7	4,306	11	1	20,961	8	8
Result ...	1,87,987	15	9	52,320	4	2	41,007	8	0	2,81,315	11	11
As per accounts for Fasli 1245	1,85,665	12	4	52,320	4	2	41,007	8	0	2,78,993	8	6
Difference ...	2,322	3	5	...	...	...	...	...	...	2,322	3	5

19. From the above it appears that from the head of estates "under examination" transfers were made in Fasli 1245 to the amount of Rupees 20,961, viz. Rupees 16,654 to

(15)

the head of instalments to be brought up, and Rupees 4,306 to the head of estates which cannot bear the full assessment.

20. The sum of Rupees 18,887 being the amount of instalments to be brought up in Fasli 1245 is withdrawn from the 2nd class. Of this Rupees 17,249 the amount actually added to the settlement, is no doubt included in the 1st class, though this does not distinctly appear—the difference it is to be presumed from the explanation given in Para 19 was carried to the head of estates under examination, and is included in the sum of Rupees 1,85,667 which appears under that head in the accounts of Fasli 1245. To get the latter sum we must suppose that further changes occurred under this head besides what are noted in the above Memorandum, namely, an addition of Rs. 1,637, and a subtraction of Rupees 3,960—the last sum being probably the amount carried to the 1st class which as before observed is nowhere distinctly shewn.

Report, Para 14.

	Rs. A. P.
Results as per above Memorandum ...	1,87,987—15—9
Add	1,637—15—9
	1,89,625—15—6
Deduct	3,960— 3—2
Remains	1,85,665—12—4

21. The total amount of deficiency below the full assessment in the settlement of Fasli 1245 was as shewn above Rupees 2,78,993, being less than in Fasli 1244 by Rupees 21,209. The amount of assessment entered as *irrecoverable is however greater than in Fasli 1244.

	Rs. A. P.
Fasli 1244 ...	3,00,202—15—11
*Fasli 1245 ...	41,007— 8— 0
„ 1244 ...	36,700—12—11
	4,306—11— 1

22. It is probable that the changes which have been noticed are not all that have taken place since Fasli 1243. There seems reason to believe that estates which were in the 1st class in Fasli 1243 have been withdrawn from it, or at least have not been settled uniformly at the full assessment in the two following years. The abatements allowed in Fasli 1245 amount to Rupees 7,541 a part of which at least it would seem applied to estates in the 1st class. In future accounts it is desirable that the number of estates on which these abatements are allowed and the classes to which they belong with reference to the arrangement made in Fasli 1243 should be exhibited.

23. The Board observed in their Proceedings under date the 11th January 1836 that the arrangement which had been made in Fasli 1243 for bringing up the settlement of the estates in the 2nd class gradually to the full assessment seemed likely to be beneficial, both to the proprietors and the Government, but before confirming it, they thought it necessary to examine the details, for which purpose they desired particular statements to be furnished.

24. With respect also to the estates under examination, they desired that the results of the examination, and the corrections of the assessment deemed necessary in consequence of it, should be submitted to them in detail with an explanatory report.

25. Likewise with respect to the estates reckoned to be incapable of bearing the full assessment they called for a separate list of them, with statements in detail shewing the causes by which their condition had been deteriorated.

26. The only account which the Board have yet received is the abstract referred to in Para 19 of the report under consideration, which is obviously insufficient to enable them to form any satisfactory judgment of the terms and conditions settled by the Collectors. It shews merely the general causes for which the remissions which are to be re-assessed were allowed and the number of estates and the amount to be re-assessed annually under each head until

the whole is brought up without any specification of circumstances. The heads under which are the largest sums are—

Poverty	...	15,561— 2—10
Deficient produce	...	8,891—10— 5
Ancient waste	...	16,443— 2— 6
Recent waste	...	8,563—11— 6
The rest are—		
Loss by fire	...	759— 7—11
New cultivation	...	1,059— 6— 5
Crops injured	...	655— 8— 6
Inundation	...	386— 2— 0
	Total...	52,320— 4— 1

27. The longest term allowed is for the reclaiming of ancient waste, 17 years, the shortest term under that head being 4 years. Under the head of Poverty the terms are from 1 to 12 years.

Deficient produce	...	1 to 12.
Recent waste	...	1 to 4.
Loss by fire	...	1 to 8.
New cultivation	...	1 to 14.
Crops injured	...	1 to 3.
Inundation of salt water	...	2 to 11.

28. These terms are for the most part greatly beyond what are usually allowed by Cowle, and without the detailed information already called for by the Board it is impossible to judge of their propriety and fitness. It is essential that the details indicated by the Board should be furnished for all the estates entered in the 2nd class from Fasli 1243 and subsequently to 1245 and annually in future for all additional lands brought into it according to the results of the examination in progress.

29. It was understood that the arrangement concluded in Fasli 1243 for re-assessing the remissions on the estates entered in the 2nd class by annual instalments was made after due enquiry into the condition, situation, and circumstances of the several lands, and upon agreements with the proprietors, and it is presumed that the arrangements under which estates have been subsequently brought into this class have been made in like manner. When such arrangements are entered into, the conditions, as suggested by Mr. J. Stokes, "should be lenient, but they should be strictly enforced."

See Para 12, Board's Proceedings 11th January 1836.

Report, Para 20

30. It is desirable that the changes that have actually been made since Fasli 1243 should be distinctly exhibited, for which purpose a form has been prepared according to which the Principal Collector will be pleased to cause statements to be made up for Faslis 1244 and 1245, and will furnish similar statements for Fasli 1246 and future years.

Form.

In the native language.

31. It is stated that of the 9,202 estates entered in the 3rd class as not now capable of bearing the full assessment, the causes being under investigation, 2,592 are situated in the Supah Taluk above the Ghauts and 3,408 in other Taluks in the Maganes which lie immediately under the Ghauts. Of

Statement F.

(16)

those in the Supah Taluk it is observed that "the population is very scanty compared with the quantity of land available for cultivation. The consequence is that the same land is not, as in other parts of the District, kept in constant cultivation." "The inhabitants" Mr. Maltby remarks "increase or contract their cultivation according to their means and the state of the season, and estates after being cultivated during one or two years are thrown up for others which by having lain a short time fallow do not require the labor of being manured." The same remarks, it is explained, apply nearly to the estates in the other Taluks lying immediately under the Ghauts. It would appear that many of the estates belong to the Circar, and those which are classed as private estates are not generally saleable. The land, it is stated, lies waste not from over assessment but from want of people to cultivate it. Under these circumstances it is thought that a reduction is not called for and would not be productive of any permanent advantage. Whatever reduction might be made, the estates could not be cultivated annually, and remissions for waste would still be necessary in the annual settlements. In these estates therefore it is proposed that for the present the assessment should not be touched and that the settlement as hitherto should be made annually according to the circumstances of the estates. The Board are disposed on the representation which has been made of the circumstances of these estates to concur generally in the opinion that it is inexpedient at present to attempt to regulate the permanent assessment upon them as they now stand. They think, however, that it will tend to produce permanency of occupation to subdivide the estates which are partially cultivated and fix a just assessment upon the cultivated portion, giving Cowles for reclaiming the waste. The Principal Collector will pleased to consider this suggestion. The Board observe that the beriz and settlement of a estates described as above are not stated, and it is desirable that these particulars ould be shewn. In the accounts to be prepared as directed in the preceding para a stinction should be made in the 3rd class of estates under examination between those at are constantly occupied and those that are occupied from time to time.

Statement 6
Para 1.

32. It is only the former, the number of which is stated to be 3,202, that are actually nder examination. The examination is expected to be concluded in the current Fasli hen the results will be laid before the Board in detail.

33. It appears from column 150 of the Statement E that of Rupees 41,007 being the tal amount of the deficiency below the full assessment on the estates entered in the 4th lass in Fasli 1245, viz. estates incapable of bearing the full assessment, the sum of upees 33,207 is entered as the portion of beriz "on anciently waste lands *recommended or Board's orders* there being no land forthcoming" but the Board have no special eference before them to this effect. The amount under the same head in the accounts of Fasli 1243 was Rupees 27,376 and in those of Fasli 1244, Rupees 29,552. The remarks f the Board in Paras 19 and 20 of their Proceedings dated 11th January 1836 particularly pply to this item.

Para 24.

34. The Sub-Collector calls the attention of the Board o a table submitted by the Additional Sub-Collector shewing that the present settlement of he 5 Maganes in the Sunda Taluk in which the survey assessment has been acted upon amounts to only one half of that assessment. But of course the survey assessment included the waste and it is impossible to form any judgment as to the operation of the survey rates without a knowledge of the state of cultivation before and at the time they were applied

compared with what it is at present. It is observed that the settlement of 1245 in these Maganes exceeded that of 1244. A more particular report is expected from the Sub-Collector in charge of the Taluk.

Para 25.

*Cultivation on spots cleared of jungle.

35. A suggestion of the Additional Sub-Collector that exemption from the usual tax should be granted to persons cultivating *Kumeri on the sides of the principal trading roads with the view of clearing them from jungle is recommended by the Sub-Collector. The objection to arrangements of this nature is adverted to by the Sub-Collector, who observes that if his recommendation is complied with it will be necessary to adopt precautions to prevent laborers being withdrawn for this purpose from lands paying a fixed assessment. The Board wish to know before deciding upon the recommendation what precautions it is considered will be sufficient to prevent the abuse contemplated.

Para 26.

36. The Board on the recommendation of the Sub-Collector and Additional Sub-Collector sanction the measure proposed of transferring the village of Cumsile from the Taluk of Honore to that of Bilghi.

Para 27.

Balance at the close of December 1836.—Rupees 1,902—12—8.

37. There was a larger balance than usual at the close of Fasli 1245 in consequence of the reduced produce and price of grain, which rendered the collections more difficult than ordinary, but at the beginning of November the outstanding balance was only Rupees 2,633.

Para 28.

	Rs. A. P.
Fasli 1239	57—4—3
1244	264—2—6
	321—6—9

38. The Board resolve to recommend that sanction be given for writing off the small balances of Faslis 1239 and 1244 reported to be irrecoverable, the amount being Rupees 321—6—9.

39. The Board request that the Principal Collector will forward with his jamabandi report for the current year and in future a separate statement of the lands cultivated upon Cowle according to the form which will be sent to him with these Proceedings.

40. The Board have much pleasure in bringing to the notice of Government the ability and attention to business displayed by Mr. F. Anderson in the management of the District while it was under his charge, and they observe with satisfaction that he was ably assisted by the Acting Additional Sub-Collector Mr. E. Maltby and the Acting Head Assistant Mr. F. Maltby.

41. Ordered that a copy of these Proceedings be submitted to Government and a transcript of the same be forwarded to the Principal Collector of Canara for his information and guidance.

(A True Extract).

P. B. SMOLLETT,
Acting Secretary.

(17)

Revenue Department.

No. 665.

Extract from the Minutes of Consultation under date the 16th of May 1837.

Read the following extract from the Proceedings of the Board of Revenue.

Relative to the settlement of the Land Revenue of Canara for Fasli 1245.

(Here enter 20th March 1837)

Para 1. The report reviewed in the Proceedings under consideration is from the Sub-Collector Mr. F. Anderson who was at the date of it, and had been for some time previous, in charge of the District. His management appears deservedly to have attracted the approbation of the Board of Revenue, as having been marked by ability and attention to business.

Para 5.

The result of the settlement (excluding from the comparison the Coorg Taluks) exhibits a net increase over that of the preceding Fasli of Rupees 14,656—2—4, exclusive of a further sum of Rupees 6,506 transferred to the head of Pagoda revenue.

Para 6. Rs. 4,211.

2. The Right Honorable the Governor in Council observes with satisfaction an increase in the revenue from the Coorg Taluks lately annexed to Canara.

3. Much is said in these Proceedings of changes which take place from year to year in the assessment of many of the estates in this District, and of the arrangements which have been adopted or are in progress for reducing that assessment to a fixed and invariable standard. This subject, although frequently brought incidentally to the notice of Government in the Board's Proceedings on the annual settlements, appears never to have formed matter of direct reference, or to have received from the Board of Revenue that separate and detailed consideration, which its manifest importance as well as difficulty would seem necessarily to require. Mr. Viveash, the then Principal Collector of Canara, in his *report on the settlement of Fasli 1243 submitted an explanation of the arrangements which had suggested themselves to him as the most advisable to make for remedying the evil complained of, and which arrangements had been carried into effect by him in the formation of the settlement of the year. The results of those arrangements appeared at the time to the Board of Revenue to be very satisfactory, but the principle on which they proceeded not having been fully developed, and their particulars but imperfectly explained, they deemed it inexpedient finally to confirm them, until the receipt of more detailed information, which was accordingly called for, should better qualify them to judge of the propriety of so doing. The experience of two years has shewn the prudence of this delay, and the necessity for the greatest caution and consideration in every measure connected with the revision of an assessment.

* dated 30th September 1834.

"Since the settlement of* 1243" says the Sub-Collector in the report under review "in whic these stipulated *periods were fixed, it has been found nece sary, in consequence of an excess of waste and an apparer deficiency in the means of paying the maximum deman having been found in some estates in which that assessment wa made to direct such estates to be examined and consequentl to be classed under the head of Estates under examination. The Board of Revenue are of opinion that "estates whic were in the 1st class in Fasli 1243 have been withdrawn from it or at least have not bee settled uniformly at the full assessment in the two following years." Thus those arrange ments have proved for the most part defective or inadequate, and the necessity for a complete revision of the assessment of the greater number of the estates in the Canara Distric remains as urgent as ever. A detailed survey and examination of the resources of the estates as required by the Board of Revenue, is however now being carried on under the immediat superintendence of the Collector and with a separate and complete establishment recentl granted for that purpose. The results, it is understood, will be submitted to the Board in the course of the current Fasli, when the subject will, the Right Honorable the Governor ir Council is assured, receive that attention and consideration which, as already observed, i greatly requires. The Right Honorable the Governor in Council will also be prepared tc receive with their Proceedings on this subject, the opinions of the Board on the severa important suggestions contained in the report of Mr. Commissioner Stokes, dated the 12th January 1833, the discussion of which in the 24th para of their Proceedings of the 11th January 1836, they reserved for another opportunity, but which it is observed, never appears to have been resumed. The Right Honorable the Governor in Council will also reserve for that opportunity all further observations on the subject, which have been suggested by the present Proceedings.

* The periods within which Mr. Viveash calculated that the 2nd class of estates, those which "had the means, but not the present ability to pay" the standard assessment, would be enabled to pay that assessment.

4. The Board will be pleased to call upon the Principal Collector to state whether any dissatisfaction has been manifested by the proprietors of those estates which under the arrangement described in para 7 of their Proceedings have, since Fasli 1243, been charged with a higher rate of assessment than formerly. Also whether any complaints have been received from persons paying revenue to Government in the Taluk transferred to Canara from Coorg, on the subject of the assessment or the rules under which it is levied.

(A True Extract).

(Signed) H. CHAMIER,

Chief Secretary.

Extract from the Proceedings of the Board of Revenue, dated 15th June 1837.

Ordered that a copy of these Proceedings be transmitted to the Principal Collector of Canara, who will be pleased to report what progress has been made in the revision of the assessment, and submit the information required in the last para.

(A True Extract).

A. F. ONSLOW,

Secretary.