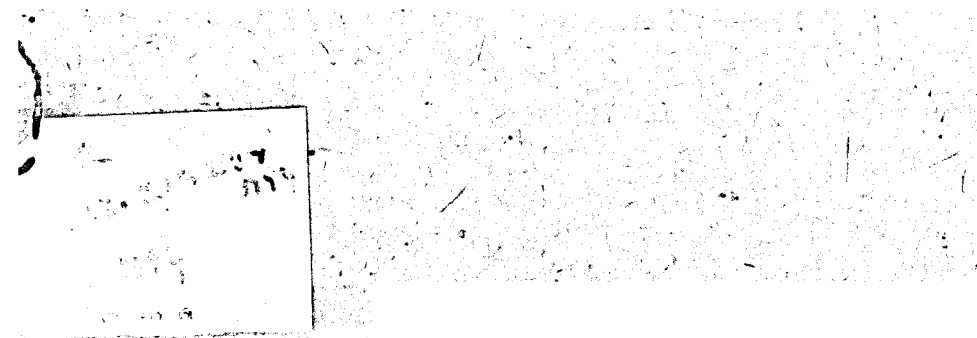
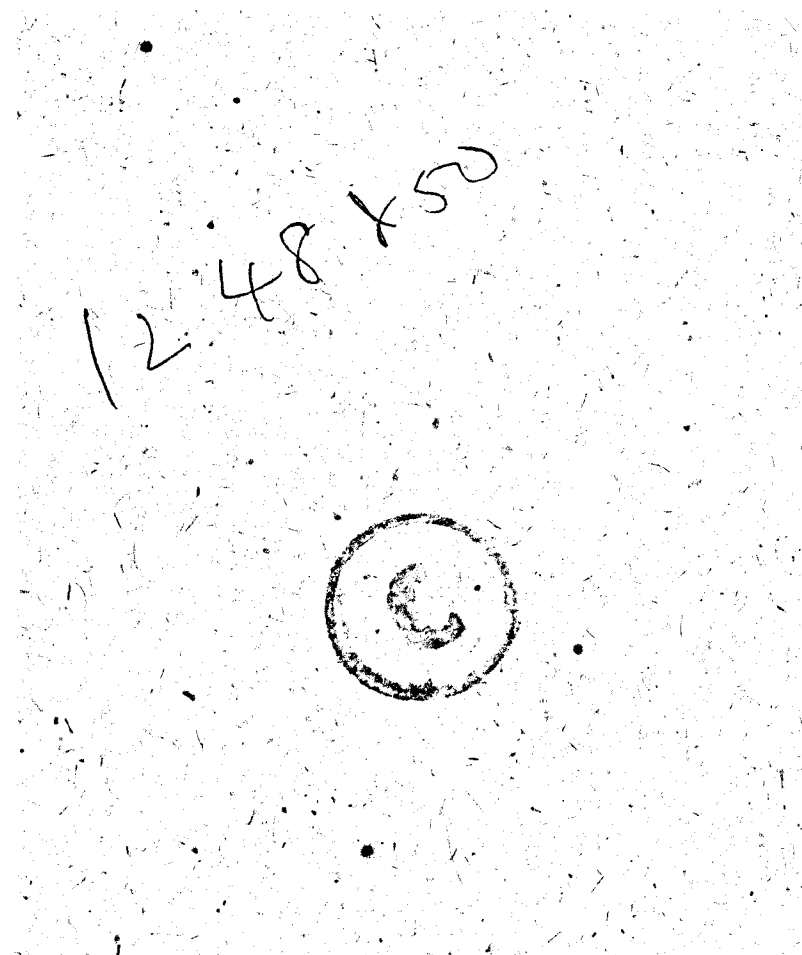




SELECTIONS FROM THE RECORDS

OF THE
COLLECTOR OF SOUTH CANARA.

Published by Authority.

REPORTS

OF

MESSRS. E. MALTBY AND H. M. BLAIR.

ON THE

JAMABANDI OF CANARA

FOR THE FASLI YEARS

1248 & 1250.

*(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
1894.

AS.O(D)183

No. 1.

To

THE SECRETARY TO THE BOARD OF REVENUE,

Fort St. George.

Sir,

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

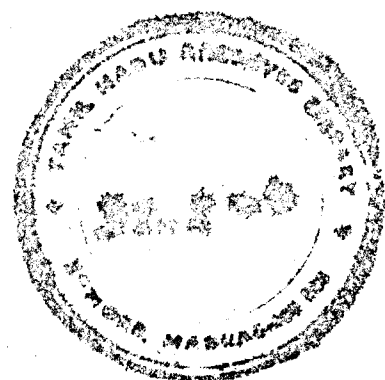
I have the honor to forward the accounts of the land revenue of this Province for the past Fasli 1248 and

to offer the following remarks on the settlement.

2. The net increase of the year amounts to Rs. 4,915 - 12 - 2 and is exhibited in detail in the annexed tabular statement:—

Taluks.	Beriz.			Settlement of 1247.			Settlement of 1248.			Increase.			Decrease.		
Mangalore.	2,19,025	7	5	2,14,713	10	11	2,15,020	10	4	306	15	5	...	...	...
Bekal ...	2,28,069	7	7	2,24,165	0	6	2,24,369	8	10	204	8	4	...	...	...
Bantval ...	2,84,771	12	5	2,33,365	11	7	2,34,919	11	0	1,553	15	5	...	...	...
Udipi. ...	1,79,031	5	7	1,74,038	8	10	1,74,698	8	9	659	15	11	...	...	...
Barkur. ...	1,92,828	1	3	1,86,518	0	10	1,86,981	14	10	463	14	0	...	...	...
Coondapoor	2,50,414	6	3	2,22,762	9	1	2,24,768	15	10	2,006	6	9	...	...	...
Honaver ...	2,09,172	3	1	1,77,419	8	5	1,78,559	2	0	1,139	9	7	...	...	...
Ankola. ...	1,52,566	11	3	1,17,024	13	6	1,17,716	3	1	691	5	7	...	...	...
Supah. ...	1,13,553	6	0	77,318	12	5	74,803	8	9	0	0	0	2,515	3	8
Sunda. ...	1,68,403	12	2	1,22,373	15	10	1,21,895	14	8	0	0	0	478	1	2
Bilghi. ...	68,819	15	7	53,654	9	2	54,536	15	2	882	6	0	...	...	...
Total...	20,66,661	8	7	18,03,355	5	1	18,08,271	1	3	7,909	1	0	2,993	4	10
Deduct Decrease...										2,993	4	10			
Net Increase...										4,915	12	2			

The Taluks were settled in the following manner.—Bantval, Udipi, Barkur, and Coondapoor by the Principal Collector Mr. Blair, Honaver, Sunda and Bilghi by myself, Bekal and Mangalore by the Additional Sub-Collector Mr. F. N. Maithy and Supah and Ankola by the Head Assistant Mr. Lushington.



R
X723. 21 3207 Y M 94
M 94

3 2800

P,
X723. 21 3207 Y M 94
M 94

3. The season was on the whole favorable to the rice lands below the Ghauts. The rains commenced early in June and with the exception of one break which impeded the cultivation of the higher lands and diminished their produce were sufficiently steady and abundant for both the first and second crops. In Sunda and Supah the frontier Maganes again suffered from drought and the deficiency of the rice crop joined to a succession of unfavorable years rendered remissions necessary.

4. The gardens both above and below the Ghauts yielded large returns. The produce of the cocoanut plantations on the coast was abundant, and in the Balaghaut Taluks the betelnut and cardamom crops were above the average. Pepper was not so plentiful as in the preceding year, it being usually observed that the seasons which are favorable to the betelnut trees are not so to the pepper vines.

5. The season was generally healthy, and no epidemics prevailed among the population except in the Maganes of Amar Sullya in lower Coorg and the southern part of Bekal where the deaths from cholera amounted to 239. In some parts of the district a murrain prevailed among the cattle, but not to any considerable extent.

6. The usual triennial census of the population and cattle, which was made in the present year shews a considerable increase in both. But as the accounts were forwarded by Mr. Blair with his report of the past Fasli it has appeared to me sufficient to annex a Talukwar statement exhibiting the result of the returns and to observe that the three great divisions into which the population is separated have increased since the census of Fasli 1245 in the following proportions. The Hindus 8, the Christians 22½ and the Muhammadans 11½ per cent.

Taluks.	Population.		Cattle.	
	1245	1248	1245	1248
Mangalore	97,404	1,07,942	54,563	61,603
Bekal	1,29,068	1,34,477	1,04,819	99,704
Bantval... ..	1,00,406	1,14,147	96,906	1,04,589
Udipi	71,111	75,337	52,062	55,921
Barkur	72,891	76,739	57,242	62,874
Coondapoor	72,767	80,004	55,036	62,549
Honaver	73,020	80,783	44,199	48,954
Ankola	56,103	59,813	31,847	33,047
Supah	36,254	42,927	41,950	48,707
Sunda	41,754	43,670	42,278	48,345
Bilghi	17,345	19,035	14,021	16,655
<i>Total ...</i>	<i>7,68,123</i>	<i>8,34,874</i>	<i>5,94,923</i>	<i>6,42,848</i>
<i>Increase ...</i>		<i>66,751</i>		<i>48,025</i>
<i>Per cent.</i>		<i>8½</i>		<i>8</i>

7. In concluding my observations on the season it is proper to remark that its chief peculiarity was a succession of heavy falls of rain towards the close of the Fasli during the months of April and May by which the manufacture of salt was materially impeded. The quantity produced fell below the estimate by 1016 Garces and it became necessary as reported in my letter to the Board under date the 8th August to obtain

	Garces.
Estimate ...	3150
Produce ...	2104
Deficiency ...	1046

a supply of foreign salt for the monopoly of the district. It is to be regretted that a considerable portion of the usual profits of the home manufacturers should have thus fallen to the foreign dealers but this loss will be partly made up by the large quantity of salt for the manufacture of which it will be necessary to issue orders in the ensuing year.

8. The exports of rice exceed those of the preceding year by 5,466 Corges or 20½ per cent. and the average of the 5 past seasons in a greater proportion. Of this increase 3,157 Corges were the produce of Canara, and the remaining 2,309 Corges consisted of Mysore rice.

Fasli.	Export of Canara rice.		Export of Mysore rice.		Total.	
	Corges.	Murabs.	Corges.	Murabs.	Corges.	Murabs.
1243 ...	24,373	12	854	8	25,227	20
1244 ...	25,617	14	455	29	26,073	1
1245 ...	22,997	30½	920	28	23,918	16½
1246 ...	27,145	1	428	8	27,573	9
1247 ...	25,862	6½	705	14	26,567	20½
<i>Total...</i>	<i>1,25,995</i>	<i>22½</i>	<i>3,364</i>	<i>8</i>	<i>1,29,359</i>	<i>25½</i>
<i>Average ...</i>	<i>25,199</i>	<i>4½</i>	<i>672</i>	<i>34</i>	<i>25,871</i>	<i>38½</i>
1248 ...	29,019	7½	3,014	36½	32,034	2
<i>Increase over the average.</i>	<i>3,820</i>	<i>3</i>	<i>2,342</i>	<i>24</i>	<i>6,162</i>	<i>5½</i>
<i>Per centage.</i>	<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>	<i>23½</i>	<i>2</i>
<i>Increase over 1247.</i>	<i>3,157</i>	<i>1</i>	<i>2,309</i>	<i>22½</i>	<i>5,466</i>	<i>23½</i>
<i>Per centage.</i>	<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>	<i>20½</i>	<i>1½</i>

This large additional export was not caused by an increase of produce as the crops did not exceed the average and the land under culture was the same as in the previous year. It arose from an unusually active demand in the Arabian and Bombay markets, which led to such an increase of price as to induce the cultivators to part with portions of the stock which they usually keep for home consumption. The extent to which the experience of this year has shown that the exports may be carried, joined to the

readiness with which the revenue has been realized in years when the produce was more extensively consumed within the Province affords strong evidence of its resources, and ability under ordinary circumstances to meet the present assessment.

9. The rates obtained for rice were considerably higher than in the preceding years and the beneficial effects of the improvement in the market were generally felt throughout

	Rates in the Villages.			Rates at the sea ports.		
	Rs.	A.	P.	Rs.	A.	P.
White or Jeera rice						
Average of 5 last years	76	0	3	...	...	...
Fasli 1247 ...	76	11	6	84	5	7
Fasli 1248 ...	89	7	9	36	6	8
Increase of 1248 above preceding year.	12	12	3	12	3	1

the Province. The comparative prices are exhibited in the annexed statement and it may be observed that the value of the additional export of Canara rice in the year under review amounts at the average of 72 Rupees per Corgie to Rupees 2,27,304 while the difference in the price obtained for the remaining ordinary exports (Corges 25,862) increased the re-

ceipts of the Canara farmers by a further sum of Rs. 3,50 1½4.

Price of Cocoanuts per thousand.			
Fasli.	Price.		
1247	Rs.	A.	P.
1248	14	8	11
Increase in 1248	17	12	1
	3	3	2

10. The resources of the agricultural community below the Ghauts were also increased by the cocoanut gardens bearing an abundant crop and by higher prices being obtained for the produce than in the preceding year. A comparison of the prices is entered in the margin. The produce, both dry cocoanuts and oil, is now in demand for the English market, and the cultivation is yearly increasing.

Export of Balaghat Produce.	1247.		1248.		Increase.		Decrease.	
	Cs.	M. lbs.	Cs.	M. lbs.	Cs.	M. lbs.	Cs.	M. lbs.
BETELNUT.								
Land Customs...	12,894	11 0 ²⁷ / ₄₀	14,248	13 11 ¹ / ₄	1,354	210 ³⁶ / ₄₀		
Sea Customs...	5,970	13 6	6,293	17 21 ¹ / ₄	324	18 21 ¹ / ₄		
Total...	18,865	10 6 ²⁷ / ₄₀	20,541	11 11 ¹ / ₄	1,676	1 4 ¹ / ₄₀		
PEPPER.								
Land Customs...	806	19 26 ¹ / ₄	451	19 14 ¹ / ₄			355	0 12
Sea Customs...	2,397	5 18 ¹ / ₄	1,901	14 7			496	11 11 ¹ / ₄
Total...	3,203	5 17 ¹ / ₄	2,352	13 21 ¹ / ₄			851	11 23 ¹ / ₄
CARDAMOMS.								
Land Customs...	63	2 14 ¹ / ₄₀	142	10 26 ¹ / ₄₀	79	8 12 ¹ / ₄₀		
Sea Customs...	89	4 37 ¹ / ₄₀	96	18 23 ¹ / ₄₀	7	13 23 ¹ / ₄₀		
Total...	152	7 13 ¹ / ₄₀	238	9 21 ¹ / ₄₀	87	2 8 ¹ / ₄₀		

12. The price of betelnut, the staple product upon which the welfare of the Balaghat Taluks mainly depends, was much more favorable than in the previous year, the increased rates obtained by the growers amounting on an average to Rs 14-3-9 per candy or 57 1/4 per cent.

11. In the Balaghat Taluks the season as already observed was generally favorable and the only class of agriculturists who suffered loss were the cultivators of rice lands on the eastern frontier of the Supah and Sunda Taluks where the rains proved insufficient and the crops to a considerable extent failed. In the interior Maganes the rice lands yielded a fair return, and the exports of betelnut and cardamoms were considerably larger than in the preceding year. The pepper crop was not equal to that of the previous season and the exports fell off but this was owing in part to the slackness of the demand which induced the cultivators to retain their stock in the expectation of higher prices.

per cent. In consequence of the dullness of the Bombay market the price of pepper and cardamoms declined as shewn in the annexed statement.

	Betelnut 1st sort.		Pepper.		Cardamoms.	
Average of 5 years per candy...	23	6 0	56	4 3	527	2 5
1247	24	3 6	54	14 1	459	7 11
1248	38	7 3	51	7 10	405	2 3
Increase ...	14	3 9	Decrease ...	3 6 3	Decrease.	54 5 8
Per Centage ...	57	15 1		6 0 10		11 13 4

13. I beg however to remark with respect to cardamoms, that although the state of the Bombay market temporarily affects their price, the progressive depreciation which has taken place in their value appears attributable to an increase of production and the heaviness of the Hawlut duty. In the Canara Tariff they are entered at Rs. 1,000 per candy although the Bazaar price seldom exceeds Rupees 650 and the Hawlut amounts to Rs. 112 1/4, while in the adjoining Mysore Taluks I am informed by the Superintendent of Nuggur that the export duty is only Rs. 42.

14. When exported by sea the Canara cardamoms have an advantage, as the Mysore produce has in this case to pay both the Mysore and Canara duties. But the chief portion of this produce is conveyed to the towns in the Deccan and the Hyderabad, and Nagpoor states where a Rawana certifying the payment of duty in a Madras Collectorate affords no exemption from the usual local demand. The Canara cultivators are thus placed under a considerable disadvantage, as the merchants in purchasing their cardamoms are obliged to deduct from the price the difference in the Canara and Mysore Hawlut to place their purchases on an equal footing in the market with the cardamoms of Mysore. The inequality in the Hawlut is at the same time detrimental to the Government as it causes a large portion of the produce of Sandah and Bilghi to be smuggled into the adjacent Taluk of Chandragooty in the Nuggur Division, where it pays the Mysore Hawlut and is exported as the produce of that country.

15. Under these circumstances I should have been induced to recommend measures for assimilating the export duty by land in both countries, had it not appeared inadvisable to make any alterations affecting a large amount of revenue when the retention of the inland duties is under consideration, and it is not certain that the Mysore Hawlut will remain at its present rate. If the Canara duty is altered it should in my opinion be made to correspond with the Mysore rate as otherwise the smuggling would not be prevented. This measure at the present rates would cause a loss of Rupees 8,460, the average export of cardamoms by land being 120 Candies; a portion of this loss would be made good by the duty realized on the produce now smuggled across the frontier but the amount is uncertain and it would perhaps be found that this gain would be counterbalanced by a loss in the Sea Customs as the reduction of the export duty by land might divert a portion of the produce which has been hitherto exported by sea to the inland markets.

16. Under the above favorable state of the markets and season as regards the principal products rice and betelnut, the settlement exhibits an increase in all the Taluks except

Sunda and Supah where the drought in the eastern frontier destroyed a portion of the rice crops and rendered the cultivators who have suffered from a succession of unfavorable seasons unable to pay the usual assessment. These Maganes are situated so far from the line of Ghauts as to experience only partially the south-west monsoon, and from the level nature of the country they have not the same facilities of artificial irrigation as other parts of the district. They are thus liable to suffer from drought but the excellence of the soil and the lightness of the assessment prevents the cultivators being long depressed by the effect of an unfavorable year.

17. The following table exhibits an abstract of the settlement and the amount of the additions and reductions in the Jamabandi of each Taluk. It will be observed that the net increase of the year amounts to Rs. 4,915—12—2.

Taluks.	Tarao Beriz.		Settlement of 1247 including Devadayam but omitting Beriz on salt pans.		Addition of 1248.		Reduction of 1248.		Settlement of 1248.		Difference between 1247 and 1248.			
											Increase Decrease			
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Mangalore...	2,19,025	7 5	2,14,713	10 11	432	5 7	125	6 2	2,15,020	10 4	302	15 5	...	...
Bekal...	2,23,060	7 7	2,24,165	0 6	370	13 2	166	4 10	2,24,319	6 10	204	8 4	...	...
Bantval...	3,81,771	12 5	2,33,365	11 7	3,800	9 5	1,746	10 0	2,34,919	11 0	1,553	15 5	...	...
Udipi...	1,73,031	5 7	1,74,038	8 10	177	13 7	117	13 8	1,74,698	8 9	639	15 11	...	...
Barkur...	1,02,828	1 8	1,86,519	0 10	562	2 1	98	4 5	1,86,981	14 10	463	14 0	...	...
Coondapoor...	2,51,114	6 8	2,22,762	9 1	2,310	7 7	20	0 1	2,24,768	15 10	2,006	6 9	...	...
Honaver...	2,09,172	3 1	1,77,419	8 5	2,572	12 1	1,183	3 2	1,78,559	2 1	1,159	9 7	...	...
Ankola...	1,52,566	11 3	1,17,024	13 6	1,341	1 7	652	12 0	1,17,716	3 1	691	5 7	...	...
Supah...	1,13,553	6 0	77,315	13 5	2,228	8 4	4,743	12 0	74,803	8 9	...	...	2,515	3 8
Sunda...	1,68,498	12 2	1,82,873	15 1	1,397	2 0	1,875	3 2	1,21,895	11 8	...	...	478	1 2
Bilghi...	68,819	15 7	53,654	9 2	1,271	4 10	339	14 10	54,536	15 2	882	6 0	...	...
Total...	29,66,661	8 7	18,03,355	5 1	16,568	1 3	11,652	5 1	18,08,271	1 2	7,909	1 0	2,993	4 10
Deduct Decrease...											2,993	4 10		
Net Increase...											4,915	12 2		

The causes of the additions and reductions which occurred in the course of the settlement are as follows:—

ADDITIONS.			REDUCTIONS.		
	Rs.	A. P.		Rs.	A. P.
Stipulated instalments in approximation to the Tarao...	9,513—	1—3	Loss of crops ...	4,928—	7—3
Increased produce ...	4,984—	9—9	Lands left waste		
New cultivation ...	71—	14—5	Kumeri	2,239—	10—9
On cultivation of waste land...	1,669—	15—5	Rice land	3,906—	10—2
Kumeri ...	328—	8—5		6,146—	4—11
	1,998—	7—10	Poverty and distress ...	168—	10—6
	16,568—	1—3	Losses by fire ...	404—	11—5
			Lands taken for public road ...	4—	0—0
				4—	0—0
				11,652—	5—1

18. According to the arrangements which had been previously made the sum of Rs. 10,976—5—0 was to have been added on account of instalments towards raising estates to the maximum standard. Of this sum Rs. 9,513—1—3 were realized, but the collection of the remainder Rs. 1,463—3—9 was unavoidably postponed in consequence of the lands which were to yield the additional assessment being partially or entirely uncultivated.

The following table exhibits the particulars in detail:—

TALUKS.	Amount of instalments to be brought up in 1248.		Amount actually realized.		Amount uncollected.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Mangalore...	397	11 3	367	9 2	30	2 1
Bekal...	250	3 3	215	4 9	34	14 6
Bantval...	2,355	6 0	2,148	6 10	206	15 2
Udipi...	807	0 10	756	0 10	51	0 0
Barkur...	516	10 5	503	10 5	13	0 0
Coondapoor...	2,257	7 5	2,097	1 7	160	5 10
Honaver...	1,363	10 5	1,262	2 0	101	8 5
Ankola...	903	14 0	598	9 2	305	4 10
Supah...	264	10 5	138	7 7	126	2 10
Sunda...	972	2 7	656	10 2	315	8 5
Bilghi...	887	8 5	769	2 9	118	5 8
Total...	10,976	5 0	9,513	1 3	1,463	3 9
Canara...	3,927	5 5	8,574	14 10	1,352	6 7
Coorg...	1,048	15 7	938	2 5	110	13 2
Total...	10,976	5 0	9,513	1 3	1,463	3 9

19. The annexed statement exhibits a comparison of the number of estates under each head according to Mr. Viveash's classification as they stood at the close of the settlement of 1247 and 1248.—

	1247			1248		
	No. of Estates.	Beriz.	Settlement.	No. of Estates.	Beriz.	Settlement.
Estates paying the full Beriz ...	18,459	13,22,360	13 8	18,735	13,47,846	4 7
Under enquiry ...	3,568	2,13,424	4 1	3,105	1,93,860	12 5
Estates on which a permanent reduction has been proposed.	3,557	3,13,462	12 1	1,50,132	3,22,517	11 8
Under enquiry ...	4,174	2,92,707	10 11	1,52,962	2,11,652	0 7
Total...	16,579	2,42,664	11 1	16,344	7,18,880	8 9
Grand Total...	16,579	2,42,664	11 1	16,344	7,18,880	8 9

The result of the comparison shows that the estates paying the full Beriz have been increased by 276 and that 535 have been added to the "Estates remaining under enquiry" by transference from the other classes.

Class. Items of Estates.	TRANSFERRED IN 1248.								Remaining.	ADDITIONS IN FASHI 1248.								Total for 1248.	DIFFERENCE							
	No. of Estates in Fashi 1247									From Bharti									Total.	Increase.	Decrease.					
	To Bharti 1st class.	To Vaida 2nd class.	To Tanaki 4th class.	To Board 3rd class.	To alteration in Registers.	Total transfers.	1	2		3	4	5	6	7	8	9	10					11	12	13	14	15
1st. Bharti ...	...	...	...	...	...	...	...	...	38,459	...	71	642	3	4	720	37,739	...	806	164	3	20	3	996	38,735	276	...
2nd. To be made Bharti by instalments ...	...	...	...	...	...	...	...	...	3,863	806	...	109	4	1	920	2,943	71	...	68	2	2	19	162	3,105	...	758
3rd. Recommended to Board for remissions ..	...	...	...	...	...	...	...	...	4,164	3	2	72	...	1	78	4,086	3	4	59	...	...	...	66	4,152	...	12
4th. Under enquiry...	...	...	...	...	...	...	...	...	8,552	164	68	...	59	...	291	8,261	642	109	...	72	3	...	826	9,087	53	...
	53,033	973	141	823	66	6	2009	53,029	716	919	291	77	25	22	2050	55,079	811	770								

Note. The difference in the number of estates in the two Fashis arises from the sub-divisions of estates and additions of waste land taken into cultivation.

20. As however the preceding account exhibits only the result of the changes I annex a Memorandum showing the different alterations in the classification of estates which occurred during the settlement. The points in this statement which appear to call for explanation are the transfer of estates 720 in number from the head of "Bharti" to other classes and the addition of 826 estates to the class of "estates remaining under enquiry."

21. In the 15th para of their remarks on the settlement of this Province for 1247 the Board of Revenue request explanation regarding the transfer of estates, which had been previously declared the richest in the Province and uniformly able to bear the Tarao assessment from the head of Bharti to Kambharti. I beg therefore to observe that these annual changes arise from the system of classifying the estates which is only suited to one part of Canara, having been introduced into the accounts of the whole Collectorate

22. The Board of Revenue is aware that different districts of this Province are placed under very different circumstances. In lower Canara the lands on the coast bear a high value and are cultivated with regularity, while in the interior Maganes and the Balaghaut Taluks much of the land is unsaleable and has no fixed occupants or proprietors. This part of the Province is therefore not in a sufficiently advanced state for a permanent arrangement regarding the annual settlements, but in consequence of the difficulty of drawing a line between it and the coast, as some of the intermediate villages contain both saleable and unsaleable lands, a uniform method of classifying the estates has been introduced throughout the Province.

23. The class of Bharti estates therefore includes not only the valuable lands on the coast in the settlement of which no changes occur, but estates situated in the interior which from the thinness of the population are not regularly cultivated and have no saleable value but when cultivated yield the maximum. These estates are frequently left partially or totally waste, and as in this case the realization of the full revenue is impracticable, they are necessarily struck out of the class of Bharti and cause the changes which have attracted the observation of the Board.

24. When these estates are removed from the head of "Bharti" they are mostly transferred to the class of "estates under examination" as the circumstances in which they are placed do not qualify them for the other classes. Their assessment requires no modification and can be realized when they are cultivated, while on the other hand the absence of proprietors or permanent cultivators renders it impossible to fix any instalments, or period of time for bringing them again to the maximum standard when they have fallen from it. They are therefore placed temporarily in the 4th class which includes all Kambharti estates regarding whose assessment permanent arrangements have not been made. Thus in the present year of the 720 estates which were removed from the head of "Bharti" and swell the number of estates classed as remaining under enquiry, 566 belong to the Balaghaut Taluks of Supah and Sunda, and the remainder are chiefly situated in the interior Ghaut Maganes of the lower Taluks.

25. I have already expressed my opinion that it is not advisable at present to attempt any definite arrangements with the interior districts, as many different circumstances independent of the amount of the Bariz tend to prevent the regular cultivation of the estates and it appears necessary that the settlements should continue for the present to be made in reference to the produce, or in other words the extent of land under cultivation, the term produce signifying in the Canara accounts the established rent or produce of each plot of ground without reference to the vicissitudes of the crop or season. By adopting this course it appears to me that a satisfactory settlement may be hereafter introduced, as the increasing demand for land is gradually leading to the improvement of these Maganes in proportion to their proximity to the coast and is preparing them for the introduction of a fixed assessment; at present the heaviness of the Bariz impedes in but few instances the regular cultivation of

the estates, and any alterations, until land is in more request, would probably occasion a future loss of revenue without making the present cultivation more steady and regular.

26. As however the course recommended by me would cause the present changes in the accounts of the Bharti and Kambharti estates to be of annual occurrence it becomes a question whether this inconvenience could not be avoided by adopting a different classification of the estates or separating the inland from the coast districts. The subject will continue to occupy the attention of the officers in the Province, but it is attended with considerable difficulties, as some confusion might arise from separating the estates of the same Taluks, and even villages, which would be necessary in some instances if different accounts were prepared for the coast and inland districts, while if a single statement is to be prepared as hitherto for the whole Province the present classification of the estates appears simple and convenient. It may however, I believe, be found practicable to add some details explanatory of the changes which occur, and of the different descriptions of estates at present thrown together in the 4th or last class.

* I.

In native language.

27. The Jamabandi accounts which accompany this report contain a *statement prepared according to the form transmitted by the Board of the changes which took place among the different classes of estates in the late Fasli. A similar account has been already transmitted for 1244 and the preparation of the statements for the intervening Faslis 1245, 1246 and 1247 which was postponed during the application for extra Gumastahs for the purpose will be immediately commenced.

* J. K. L. M.

In native language.

28. I have also the honor to send an *account of the additions to the land revenue on account of Hosagame or lands newly taken into cultivation from Fasli 1244 to 1247. I regret that it is not in my power to send a statement in the form transmitted by the Board with their Proceedings under date the 20th March 1837 shewing the Hosagame from the commencement of the Company's Government, as many of the accounts have been destroyed, and those which remain do not afford the necessary particulars. In Canara the Hosagame has principally consisted of small patches of ground which the landlords clandestinely added to their estates from the adjacent Government waste. On these encroachments being discovered, a suitable additional assessment was fixed on the estates, but when the Tarao was introduced in Fasli 1229 the Hosagame instead of being kept distinct was mingled with the ancient Beriz and a portion of it was struck off the accounts in the remissions then made as it frequently happened that the Hosagame was added to estates which were unable to bear their former Beriz. The additions to the assessment on account of Hosagame from the first year of our rule until Fasli 1243 amount, it appears, to Rupees 21,397—4—11 but the portion of this sum which was struck off by the introduction of the Tarao cannot now be ascertained. Since Fasli 1244 an account of the Hosagame has been regularly kept.

29. In reference to the observations which were made in the preceding year on the want of system in giving away waste lands, I beg to observe that the irregularity which prevailed in fixing the rates of assessments appears to have arisen from the Government servants considering themselves bound to accept the highest offers. Where no competition existed the assessment has been usually fixed at a third or a fourth of the estimated gross produce according as the land was on the coast or in the interior and sometimes at the rate of the adjacent lands. A discretionary power on this point seems to be necessary as the estates

in Canara bear such unequal rates of assessment that it would not always be proper to adopt the adjacent estates as a guide, and it is to be observed that the assessment can be fixed on the new land in reference to its produce with considerable accuracy as the accounts shew the proportion of the produce to the seed in the neighbouring lands of the same quality.

30. If therefore the Board of Revenue empower the local authorities to reject unsuitably high offers and to give the land at rates fixed either in reference to its extent and produce or the adjacent estates, to such of the applicants as have the fairest claim either from priority of application, or possessing land in the neighbourhood, a system equally beneficial to the Government and the cultivators will be established. I enclose for the consideration

* N. & O.

of the Board drafts of two *Mulpattas, or grants, one for paddy and one for garden land, drawn out in the form hitherto used which appears well suited to its purpose. These Mulpattas are only given when the waste land for which the offer is made forms a separate estate. When owners of estates apply for pieces of adjacent waste land the extent of the ground and the assessment fixed on it is simply entered in the Chitta or tabular account of the estate.

* P. & Q.

31. I have the honor to forward copies of the *reports of the Acting Sub-Collector Mr. F. N. Maltby and the Acting Additional Sub-Collector Mr. Lushington which show the share which those gentlemen took in the settlement and the attention and success with which they superintended their respective charges.

32. In the 14th and the following paragraphs of his report Mr. Lushington alludes to the dilapidated state of the tanks in the Supah Taluk and his observations apply equally to the other Balaghaut Taluks of Sunda and Bilghi. Mr. Lushington urges the propriety of advances being occasionally made to assist the ryots in repairing the tanks, and of the repairs being made in some instances at the Government expense when the tanks are situated on high roads and supply water for the traders and their cattle.

33. The frontier Maganes of these Taluks are so liable to suffer from temporary cessations in the rains, and the adjacent garden districts afford so ready a market for their rice that I am led to agree with Mr. Lushington that small advances judiciously made to enable the ryots to keep the tanks in order would prove beneficial to them and to the Government, without having a tendency in this instance to stimulate the production of grain beyond the demand which exists for it. It may also be added that some assistance on the part of Government appears necessary as single landholders have not the means to make the repairs without aid, and the lands are now broken up among so many independent proprietors that it has been found useless to expect the repairs of the tanks from their joint exertions.

34. In this part of the Province a proprietary right in the soil did not exist previous to our Government and the villages were generally held on lease or "Guttah" by a leading individual who was answerable to the Circar for the assessment, and regulated the cultivation and payments of the ryots. Since our rule the cultivators have gradually become independent proprietors or Wargdars, and the disrepair into which the tanks have fallen is imputed to this change, as there is now no leading person to make the villagers unite in repairing them and the revenue authorities have no power on the representation of a portion of the community to compel the assistance of the remainder. Under these circumstances I consider it advisable that Government should afford aid to those who being the greatest sufferers are willing to undertake the repairs, but as the subject has been previously brought to the

notice of the Board it appears unnecessary to pursue it further on the present occasion. Those tanks which from being situated on the principal trading roads are works of public utility will undergo examination and such future report be made as their state may be found to require.

	Rs.	A.	P.
Demand (exclusive of Devadayam) ..	17,02,347	6	6
Collections up to 11th July.	16,83,197	14	11
Balance at the close of the Fasli.	19,149	7	7
Amount since realized up to 15th December 1839.	16,042	12	7
Present Balance.	3,106	11	0

Arrears recommended for remission.			
FASLI.	AMOUNT.		
	Rs.	A.	P.
1244	3	4	7
1245	36	2	10
1246	93	14	3
1247	834	9	10
	967	15	6

and Rs. 243—9—7 remain uncollected after the lands upon which they are due have been put up to sale. Most of these estates had been abandoned by their owners and it was considered advisable to offer them for sale instead of remitting their assessment at the settlement in order that their value might be ascertained, and their owners prevented from advancing future proprietary claims when other persons had expended money in their improvement. The remaining arrears are chiefly recommended for remission on account of the poverty of the defaulters.

37. In reference to the orders of Government under date the 29th July 1836 sanctioning the remission of the arrears due in lower Coorg for Fasli 1243 by ryots who claim remuneration for supplies furnished to the Coorg Government, and directing the realization of the remaining outstanding balance, I beg to state that inquiries have been instituted to ascertain the amount and justness of the different claims but that the absence of detailed accounts and the confusion which prevailed during the year of the war, have rendered it impossible to determine what portion of the arrears ought to be collected.

38. The total arrears amount to Rupees 47,075—8—10 and according to such accounts as are extant it appears that of this sum Rupees 42,043—14—4 are due by the owners of estates who furnished supplies to the Rajah. The remainder or Rs. 5,031—10—6 is due on estates in the accounts of which there are no entries of stores furnished to the Government, but this in many instances arises from the same individuals possessing several estates while their payments of grain and stores are entered in the accounts of a single estate only. In other cases the parties charged with the arrears are relations of other claimants to remuneration from the Government and state that they performed personal service in lieu of furnishing supplies. Some deny the arrears against them, and some state that sup-

35. In the year under review the collections were made with regularity and of the total settlement Rupees 16,83,197—14—11 were realized within the Fasli, leaving an outstanding balance of Rs. 19,149—7—7 of which amount Rs. 16,042—12—7 have been since collected.

36. The outstanding arrears of former Faslis amount to Rs. 2,688 of which sum I beg to request sanction for writing Rupees 967—15—6 off the accounts, it being either irrecoverable, or incapable of realization without causing distress. The arrears of Fasli 1247 recommended for remission amount to Rs. 834—9—10 of which Rs. 265—4—5 are on account of losses of property and agricultural produce by fire subsequent to the settlement

plies were levied from them, as well as from the other landholders, but evidence in support of these assertions is not now forthcoming, and as it was not usual under the Rajah's Government to grant receipts for either money or stores, the absence of such documents does not in itself disprove the alleged payments.

39. The total claims to compensation on account of supplies furnished to the Government amount to Rupees 58,734—10—1 and exceed the arrears by Rs. 11,659—1—3. In many instances these claims are doubtless exaggerated but at the same time I do not consider that in the aggregate they exceed the losses which the ryots suffered during the war by being compelled to neglect their cultivation and perform personal service as well as furnish supplies. I therefore beg to recommend in consideration of the number of years which has since elapsed, and the impossibility of now ascertaining the justice of each separate claim that the sanction of Government be solicited for remitting the entire arrears. This course would be considered as equivalent to a final adjustment of all accounts and at the same time prevent any idea being entertained that the present Government considered itself responsible for claims to compensation on account of military service or supplies afforded to the former authorities.

40. In conclusion I have the honor to annex a comparative statement of the revenues from all sources in Fasli 1247, and the year under review. The result exhibits an increase of Rupees 1,18,143—4—10.

ITEMS.	Revenue of 1247.			Revenue of 1248.			Increase.		Decrease.	
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	P.
Land Revenue	16,97,431	10	4	17,02,347	6	6	4,915	12	2	...
Devadayam	1,05,923	10	9	1,05,923	10	9	...	...	...	...
Total	18,03,355	5	1	18,08,271	1	3	4,915	12	2	...
Salt	2,93,308	6	8	2,95,226	11	1	1,918	4	5	...
Land Customs	2,58,817	9	2	2,74,853	9	1	16,035	15	11	...
Sea Customs	1,47,735	6	2	2,39,241	1	3	91,505	11	1	...
Abkari	50,005	9	0	52,569	14	0	2,564	5	0	...
Ferry Farms	4,738	12	0	4,737	12	0	...	...	...	1 0 0
Sundry Small Farms & Licenses	4,139	10	0	3,771	6	0	...	...	368	4 0
Motupha	9,328	3	4	10,203	9	7	275	6	3	...
Tobacco	2,79,257	4	3	2,99,183	7	7	19,926	3	4	...
Stamp Revenue	29,541	3	0	39,081	1	0	8,539	14	0	...
Amindivi Islands	27,642	1	10	473	2	6	...	...	27,168	13 4
Total	11,05,114	1	5	12,18,341	10	1	1,40,765	12	0	27,538 3 4
Grand Total	23,08,469	6	6	30,26,612	11	4	1,45,681	8	2	27,538 3 4
Not Increase ...							1,18,143	4	10	

Mangalore,
Coorg,
7th January 1840.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) E. MALTBY,
Ag. Principal Collector.

REVENUE DEPARTMENT.

Extract from the Proceedings of the Board of Revenue dated 1st April 1841.

7th January 1840.

Read again letter from the Acting Principal Collector of Canara noted in the margin, containing his report on the settlement of the land revenue of that District for Fasli 1248.

Para 2.

Total Increase....	7,909 — 1 — 0
Decrease in Supah and Sunda ..	2,993 — 4 — 10
Net Increase ..	4,915 — 12 — 2

Para 1. On the land revenue settlement of the year there was a net increase of Rupees 4,915—12—2 extending over every Taluk except two, viz: Supah and Sunda.

2. The season was favorable as regards the rice lands below the Ghauts, and although the cultivation of the higher lands was partially impeded the rains were sufficiently abundant for both the first and second crops. In Supah and Sunda the drought was felt to such a degree as to render remissions necessary.

Para 4.

3. With the exception of pepper the garden produce of all descriptions was abundant, and above the average of former years. There was little sickness or disease throughout the season in the District either amongst the population or cattle.

Para 6.

4. The usual triennial census exhibits an increase in the three great divisions of the population amounting in the aggregate to 8½ per cent. above that of 1245 or in the following subordinate proportions:

	Per cent.
In the Hindus ..	8
In the Christians ..	22½
In the Muhammadans...	11½

Para 7.

5. Mr. Maltby's observations on the obstacles thrown in the way of the manufacture of salt owing to a succession of heavy falls of rain, more properly belong to the usual report on the extra sources of revenue and should have been noticed therein. It is only necessary in this place to observe that the deficiency of production below the estimate, viz., Garces 1046, being caused by the accident of season, it would not seem to have been possible to foresee or obviate the mischance.

Para 8.

6. The exports of rice were unusually large owing to an active demand in the Arabian and Bombay markets. These exports consisted partly of rice the produce of Canara, and partly of rice which found its way to the coast from Mysore owing to the increase of price caused by the demand abovementioned—the beneficial effects of the favorable state of the market were felt throughout the Province.

Para 10.

7. An abundant crop of coconuts was followed by high prices, and it is very satisfactory to learn as stated by Mr. Maltby that dry coconuts and oil are in demand for the English market and that the cultivation of the coconut tree is yearly increasing.

Para 11.

8. The exports of betelnut and cardamoms were considerably larger than in the preceding year, whilst there was a decrease in those of pepper partly ascribable to the inferiority of the crop and partly to the unwillingness of the cultivators to dispose of their stock in expectation of better prices.

Para 12.

9. The price of betelnut was much more favorable than in the previous year, and in noticing the progressive depreciation in the value of cardamoms the Principal Collector attributes the falling off chiefly to an increase of production and the heaviness of the Hawlat duty. The Tariff value of this spice is Rupees 1,000 per candy, whilst the bazaar price seldom exceeds 650. So large a difference is obviously oppressive and opposed to sound principle, and the Board accordingly resolve to direct the Collector to reduce the Tariff value to such a rate as will place it on an equitable footing with the current market rates.

Para 14.

10. The cultivators of this spice in Canara labour under a great disadvantage as regards its export by land—the greater portion of the produce is conveyed to the Deccan, Hyderabad and Nagpore, where the Rawana of the Madras Collectorate affords no exemption from the local demand. The merchants, consequently, deduct from the price the difference in the Canara and Mysore Hawlat, in order to ensure an equality of price with Mysore. Another evil attending the pressure of the Hawlat duty is the smuggling to a large extent of the Sunda and Bilghi produce into the Mysore country, from whence it is exported as the produce of that country.

Para 15.

11. Mr. Maltby observes that he would have recommended measures for the assimilation of the duties by land of Mysore and Canara, were it not that such a step would seem ill-timed pending the decision of the general question of the retention of the inland customs, and because it would involve a loss of Rupees 8,460 which would hardly be made good by any other arrangement. It is true, he adds, that a portion of this sum might be recovered by duty realized on the produce now smuggled across the frontier, yet the amount is uncertain and might be counterbalanced by a loss in the sea customs.

12. For the reasons given the Board concur with the Principal Collector in considering the present not a fitting opportunity for the further consideration of the assimilation of the export duty by land in Canara and Mysore, but the subject being one of much local importance should not be lost sight of, and they will be prepared to resume the consideration of it so soon as the intentions of Government are known regarding the abolition of the inland duties throughout the Madras Presidency.

Para 16.

13. The natural effects of an abundant season, and of favorable markets are observable throughout the settlement and there was an increase in all the Taluks as regards the staple products of rice and betelnut except in Sunda and Supah, where the destruction of the rice crops was owing to these Maganes lying too far below the Ghauts to enjoy the benefits of the south-west monsoons, and notwithstanding the disadvantages under which these Maganes are stated to labour, it is satisfactory to understand that the richness of the soil and lightness of assessment prevent the cultivators being hurt by the effect of an unfavorable year.

14. The additions and reductions in the settlement for the present Fasli amount to

Para 17 & 18. Rupees 16,568—1—3 and Rupees 11,652—5—1 respectively. Of Rupees 10,976—5—0, which were to have been added "towards raising estates to the maximum standard," Rupees 9,518—1—3 Rs. 1,463—3—9. have been collected; but the remainder has been postponed on account of the "lands which were expected to yield the additional assessment" remaining uncultivated.

15. From the comparative statement given in para 19 it will be seen that the general result of the changes is an increase of 276 estates paying full Beriz and an addition of 535 to those "remaining under enquiry," whilst the different alterations in the classification of the estates will be distinctly seen by a reference to the memorandum annexed to para 20. In comparing the additions and transfers in the current Fasli the result upon the whole is an increase of 41 estates arising out of the sub-division of estates and additions of waste land brought under cultivation.

16. The explanations of the Acting Principal Collector contained in paras from 21 to 26 on the subject of the transfer of estates declared to be the richest in the Province and uniformly able to bear the Tarao assessment, from the head of Bharti to Kambharti, and regarding which information was sought in the Board's Proceedings on the settlement of Fasli 1247, are more full and satisfactory than any which have been hitherto submitted for their consideration.

17. The Board are well pleased to observe the pains which Mr. Maltby has bestowed upon this important question, but before passing any opinion upon the changes proposed by him, or sanctioning any material alteration in the present system, they desire to receive Mr. Blair's sentiments in detail upon the suggestions offered in these paras and upon the general question after the further consideration which the subject was promised by the Officers in the Provinces. Meantime with a view of facilitating the decision of the question, the Board are desirous of having a separate account prepared for each of the three descriptions of estates mentioned in para. 22, in the accompanying Form, with any additional information which it may be considered desirable to offer. With these statements the Board would at once be able to distinguish in each part of the District the estates paying the full Tarao Beriz from those on which remissions are yearly granted under the peculiarities of each case.

A. 18. With reference to the information contained in para 23 regarding Boragame or land newly taken into cultivation, and the accounts thereof commencing with Fasli 1245, the Board would remark upon the great and unusual length of time over which the Cowles extend, in some cases to 12 years. The necessity of so long an exemption is by no means apparent, and the Board desire to be informed of the circumstances under which it is granted. It is also observable that the full number of estates the Cowles for which have expired are not regularly brought to account in each succeeding year. For instance the number to be brought forward in Fasli 1247 is 34 whereas 32 only are entered, and in Fasli 1248 the proper number was 18 whilst 14 only are brought forward. Again in Fasli 1247, the number of Wargs is stated to be 15 with a Tarao Beriz of Rs. 177—15—3, whilst in Fasli 1248 the number of Wargs increased to 17 with a diminished Tarao Beriz of Rs. 100—8—0. The natural order of Cowle progression is here reversed, and requires explanation. In order to ascertain where and how the diminution of Beriz falls on an increasing number of Wargs with a previous high Beriz the Board have drawn out the

annexed Abstract Comparative Statement from the accounts received in the native language. The decrease exhibited therein will doubtless attract the attention of the Principal Collector, and he will be good enough to explain the apparent inconsistency.

	FASLI 1245 AS PER STATEMENT J.		FASLI 1246 E.		FASLI 1247 L.		FASLI 1248 M.	
	Tarao Beriz.		Tarao Beriz.		Tarao Beriz.		Tarao Beriz.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
As per last year...	63	488 14 9	77	708 15 2	129	1,206 11 10	120	1,577 9 6
Deduct transpired to the full Teerwa...	15	32 3 3	18	75 12 1	32	201 8 0	14	117 14 0
Remain	53	456 11 6	59	633 3 1	97	1,005 3 19	106	1,459 11 6
Add Increase cultivation	24	252 3 8	70	573 8 9	23	572 5 8	20	236 15 3
Total	77	708 15 2	129	1,206 11 10	120	1,577 9 6	126	1,696 10 9
Years in which the Wargs come on full Teerwa.	1246	18	75 12 1	...	...	...	...	...
	1247	9	76 12 0	34	0 10	...	...	...
	1248	8	68 11 3	14	8 9	168	3 2	...
	1249	4	570 10 11	12	113	177 15 3	100	8

19. The Principal Collector is unable to furnish the accounts required by the Board's Proceedings under date 20th March 1837, shewing the Hosagame from the commencement of the Company's Government as many of the accounts have been destroyed, and those which remain do not afford the necessary particulars; but the Board are glad to observe that since Fasli 1244 an account of Hosagame has been regularly kept, and the Principal Collector will give his careful attention to see that all lands of this description are brought to the Circar account, and that a proportionate assessment is fixed thereon.

Para 29.

20. In reply to the observations of the Board in their Proceedings for Fasli 1247 on the want of system in giving away waste lands, the irregularity which prevailed in fixing the rates of assessment is explained as having been owing "to the Government servants considering themselves bound to accept the highest offers," and a discretionary authority is sought for to enable the local

authorities to reject in future all unsuitably high tenders and to grant the land to the cultivators in a manner equally

Para 30.

beneficial to the Government and to themselves

21. The Board see no objection to the exercise of a full discretionary power on the part of the Revenue Officers of Canara in issuing Cowles for the reclamation of waste land, provided always that their proceedings are based on approved principles. It is desirable that these should be clearly laid down in a Hookeomnamah prepared for the purpose and they will be happy to receive from Mr. Blair at his earliest convenience for their sanction such a set of rules as may be best suited to the peculiarities of the District under his charge.

Para 30.

22. With reference to the drafts of two Mulpattas submitted by Mr. Maltby, the Board desire to be informed why it should form a condition of the Patta that the proprietary right which *quo ad* waste land is vested in Government, should be conferred upon the cultivator. Unless the reclaiming of waste land would be impeded by the absence of this concession, the Board think the right should remain in the Government. As regards applications for pieces of adjacent waste land they should be treated exactly in like manner as Darkhasts for other waste land. In the event of the ryot occupying waste land without the permission of the Collector the full Teerva should be demanded.

Paras 32 to 34.

23. Mr. Maltby recommends to the favorable notice of the Board the suggestion made by the Acting Sub-Collector Mr. Lushington regarding the tank repairs in the Taluks of Supah, Sunda and Bilghi, the dilapidated condition of which is attributed to the poverty of the ryots and the changes which have taken place in the rights of the soil since the establishment of the Company's Government and subsequent to the date of which the cultivators in the different villages in these Districts have become independent proprietors to the exclusion of the Headman or Lessee who generally held the entire village on lease and was answerable to Government for the payments of the other ryots under the old system. In the division of interests, which the creation of a number of independent proprietors under the present system has introduced into the villages, the repair of the tank has been lost sight of, and there is no individual proprietor of sufficient influence to make the villagers unite in repairing them, and the revenue authorities have little power to compel the whole body of ryots to unite for the common good, and therefore Mr. Maltby considers it advisable that Government should afford the necessary aid.

24. Under the circumstances stated the Board are willing to give their support to Mr. Maltby's proposition. At the same time in submitting estimates in the Department of Public Works for the repair of tanks and other sources upon which the irrigation of rice lands depends in the Taluks abovementioned, it will be necessary to supply the fullest information on all points connected with the usage of the country as regards the repairs of those reservoirs, their size and capacity, the extent and description of wet land under each, whether assessed to Revenue or Inam, and if the former, the amount thereof.

25. As regards tanks of public utility situated on public roads the Board direct these (as well as those alluded to in the preceding para.) should on all future occasions form the subject of a separate communication, and ought not to have been introduced into a report restricted to the discussion of points connected with the settlement of the revenues of the year.

Para 35.

26. The collections of the year were made with great regularity, there being on the 15th December of the Fasli following that under review the small balance of Rupees 3,106—11—0, which has since been reduced to Rupees 1,359—9—9, a result reflecting great credit upon Mr. E. Maltby who has been in charge of the Province the greater part of the year.

Para 36.

Fasli 1244	...	3—4—7
1245	...	36—2—10
1246	...	88—14—3
1247	...	884—9—10
		<u>967—15—6</u>

27. Of the amount of outstanding arrears of former Faslis, viz., Rs. 2,688, Mr. Maltby recommends the absolute remission of Rs. 967—15—6 as per margin, being irrecoverable owing to the poverty of the defaulters, accidental losses by fire,

and other inevitable causes which interfered with their realization at the proper time.

Para 37.

28. With reference to the orders of Government sanctioning the remission due in lower Coorg, &c., the Acting Principal Collector states that in consequence of the absence of detailed accounts and the confusion which prevailed during the year of the war, it was impossible to ascertain what portion of the arrears ought to be collected.

Para 38.

29. Of the total arrears Rs. 47,075—8—10 the sum of Rs. 42,043—14—4 are due by owners of estates who furnished supplies to the Rajah. The remainder Rs. 5,031—10—6 is due on estates in the accounts of which there are no entries of stores supplied to Government. This in some cases may be accounted for by the fact that the same individuals have several estates, and that the entries in question are made in the accounts of only one of them. In other cases various excuses are alleged, and although there is no documentary evidence to be adduced in support of them Mr. Maltby is of opinion that the absence of such evidence does not disprove the alleged payments, since it was not customary to grant receipts for either money or stores supplied to the Rajah.

Para 39.

30. The total amount of claims to compensation, on account of supplies furnished to Government, is Rupees 58,784—10—1 and exceed the arrears by Rupees 11,659—1—3. Although Mr. Maltby considers them to be in many instances exaggerated, he is yet of opinion that the aggregate does not exceed the loss sustained by the ryots by being compelled to neglect their

cultivation and perform personal service, as well as furnish supplies. He, therefore, solicits the sanction of Government for remitting the entire arrears as a means not only of bringing all accounts to a final adjustment, but also of preventing "any idea being entertained that the present Government considers itself responsible for claims to compensation on account of military service or supplies afforded to the former authorities."

Para 40. 31. By the annexed comparative statement taken from the Acting Principal Collector's letter of the revenue derived from all sources in Faslis 1247 and 1248 it appears that there is an increase of Rs. 1,18,143-4-10 in favor of the current year.

ITEMS.	Revenue of 1247.		Revenue of 1248.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Revenue	16,97,431	10 4	17,02,347	6 6	4,915	12 2	...	...
Devadayam	1,05,923	10 9	1,05,923	10 9	...	...	...	...
Total ...	18,03,355	5 1	18,08,271	1 3	4,915	12 2	...	...
Salt	2,93,308	6 8	2,95,226	11 1	1,918	4 5	...	...
Land Customs	2,58,817	9 2	2,74,853	9 1	16,035	15 11	...	...
Sea Customs	1,47,735	6 2	2,39,241	1 3	91,505	11 1	...	...
Abkari	50,005	9 0	52,569	14 0	2,564	5 0	...	...
Ferry Farms	4,738	12 0	4,737	12 0	...	...	1 0 0	...
Sundry Small Farms & Licenses	4,139	10 0	3,771	6 0	...	...	368	4 0
Moturpha	9,928	3 4	10,203	9 7	275	6 3	...	...
Tobacco	2,79,257	4 3	2,99,183	7 7	19,926	3 4	...	...
Stamp Revenue	29,541	3 0	38,081	1 0	8,539	14 0	...	...
Amindivi Islands	27,642	1 10	473	2 6	...	...	27,168	15 4
Total ...	11,05,114	1 5	12,18,341	10 1	1,40,765	12 0	27,538	3 4
Grand Total ...	29,08,469	6 6	30,26,612	11 4	1,45,681	8 2	27,538	3 4
Net Increase ...					1,18,143	4 10		

	Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.
As per Monthly Abstract.	Rs.	A. P.	Rs.	A. P.
As per Jamabandi Report.	Rs.	A. P.	Rs.	A. P.
Total Demand.	18,08,271	1 3	18,08,411	3 1
Deduct Collection within the Fasli.	17,89,121	9 8	17,89,331	11 6
Balance up to the end of Fasli.	19,149	7 7	19,079	7 7
Deduct Collections from the beginning of Fasli 1249 up to the end of December 1839.	16,042	12 7	16,032	10 0
Balance remaining up to the end of December 1839.	3,106	11 0	3,106	11 0

32. The attention of the Principal Collector is requested to the discrepancy between the Jamabandi Report and the monthly Abstracts as regards the Demand, Collection and Balance for the Fasli under review amounting to Rupees 59-13-5 as shewn in the annexed marginal statement.

33. The Board notice with much satisfaction the favorable mention made of the Sub-Collector Mr. F. N. Maltby and of the Acting Sub-Collector Mr. Lushington.

Ordered that a copy of the foregoing Extract from the Board's Proceedings be forwarded to the Principal Collector of Canara for his information and guidance.

(A True Extract.)

P. B. SMOLLETT,
Secretary.

REVENUE DEPARTMENT.

No. 637.

Extract from the Minutes of Consultation under date 10 May 1841.

Read the following Extract from the Proceedings of the Board of Revenue.
(Here enter April 1st, 1841, No. 146)

Para 1.

The season of Fasli 1248 in the Canara Collectorate is stated in the report under review to have been upon the whole favorable, more particularly in the rice lands below the Ghauts; the failure however of the usual monsoon rains in Supah and Sunda rendered it necessary to grant remissions to the ryots of those Taluks.

2. It is satisfactory to observe that the staple productions of the country were abundant, that the exports of rice, betelnut and cardamoms, were unusually large, and that in every Taluk except those above alluded to, the produce of rice and betel is noted to have been in excess of Fasli 1247, the beneficial effects of which were universally felt. In pepper alone has there been any decrease as compared with the crop of the preceding year.

3. The net settlement of the land revenue amounted to Rupees 18,08,271—1—3, being an increase over the previous Fasli of Rupees 4,915—12—2, the whole of which large sum had been brought to account with great punctuality, with the exception of the trifling balance of Rs. 1,359—9—9 outstanding at the end of January 1841, a result reflecting great credit upon the exertions of the officers in charge of the District.

4. With reference to para 9 of these Proceedings His Lordship in Council concurs in the propriety of the alteration in the Tariff proposed to be carried into effect by the Board of Revenue with a view to assimilate the valuation of cardamoms to the current market rates. Adverting, however, to the observations contained in paras 9 to 13, His Lordship in Council does not deem it necessary to go into the subject discussed as the whole question will at no distant period occupy the attention of Government.

5. With respect to the system of the classification of estates upon which so much care and labor has been bestowed by the Acting Principal Collector, His Lordship in Council will not in its present form make any remarks beyond pressing the subject upon the most serious attention of the Board and local authorities as materially involving the revenues of the Canara Collectorate. From the observations of Mr. Maltby contained in paras 21 and 22 (of his report to the Board) it appears that the great difficulty connected with the final settlement of this question has arisen from the principles upon which the arrangements have hitherto proceeded not having been fully developed in the first instance and that more detailed information is still necessary before any satisfactory result can be arrived at, and which, it is observed, has been called for by the Board. The experience of

5 years has shown the necessity of the exercise of the greatest caution and consideration in every step connected with this question, and His Lordship in Council trusts that the remedial measures suggested by the Board and Acting Principal Collector will be attended with beneficial results.

6. With respect to the outstanding balances of former Faslis (noted in the margin)

Fasli 1244	...	3—4—7
1245	...	36—2—10
1246	...	93—14—3
1247	...	834—9—10
		967—15—6

His Lordship in Council grants permission that the sum of (967—15—6) nine hundred and sixty seven Rupees, fifteen annas and six pies, should be struck off the accounts as irrecoverable, in consequence of the poverty and inability of the defaulters to make good their arrears.

7. With reference to the proposition submitted by the Acting Sub-Collector in para 23 of the Board's report, His Lordship in Council will be prepared to give his support and afford the necessary aid to any measure tending to promote the interest of Government and the ryots. It is observed, however, that local usage should be continued as far as is consistent with the altered circumstances of the country, and that the system of keeping in repair the tanks used for agricultural purposes the burden of which has hitherto fallen upon the inhabitants themselves, should not be lost sight of. The Principal Collector therefore will submit a full account of the circumstances of each case in all future applications for the aid of Government in this Department. As regards tanks on the High Roads on which travellers are dependent, His Lordship in Council directs that measures be immediately adopted for carrying into effect the necessary repairs, and requests that the Board will issue instructions for the required estimates being submitted for the sanction of Government with the least practicable delay.

8. Adverting to paras 28 to 30 of these Proceedings His Lordship in Council observes with regret that it has not been found practicable to carry into effect the orders of Government under date 29th July 1836 sanctioning the remission of arrears under certain limitations due in lower Coorg for Fasli 1243, owing to the impossibility as shewn by the Acting Principal Collector of ascertaining the amount and justness of the different claims, added to the absence of distinct accounts by which a true conclusion could be arrived at, as to what portion of the arrears should be remitted and what collected. His Lordship in Council therefore under the circumstances stated by Mr. Maltby has determined that the whole arrears amounting to Rupees (47,075—8—10) forty seven thousand and seventy five, annas eight and pies ten should be remitted as the only means of bringing these accounts to a final adjustment; but at the same time His Lordship in Council desires that it should be publicly made known that the present Government will not consider itself responsible hereafter for any claims for compensation either for military service or for supplies afforded to the former ruling power.

9. In conclusion, His Lordship in Council observes with pleasure the zeal and ability with which Mr. Maltby has conducted the management of the District during the time he has been in charge, and notices with much satisfaction the favorable mention made of the Sub-Collector Mr. F. Maltby and the Acting Sub-Collector Mr. Lushington.

(A True Extract.)

(Signed)

H^y. CHAMIER,

Chief Secretary.

Extract from the Proceedings of the Board of Revenue dated 31st May 1841.

Ordered that transcript of the foregoing Extract from the Minutes of Consultation be furnished to the Principal Collector of Canara, for his information and guidance, with reference to the Board's Proceedings on the settlement of the land revenue of Canara for Fasli 1248 dated the 1st April last.

(A True Extract.)

R. T. PORTER,
Sub-Secretary.

No. 63.

To

THE SECRETARY TO THE BOARD OF REVENUE,
Fort St. George.

Sir,

In English & Hindawi
A, B, C, D, E, F, G & H
No. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10 & 11
In Hindawi alone.
K, L, M, N & O.

1. I have the honor to submit the prescribed *accounts and *statements together with my report on the settlement of the land revenue of this district for Fasli 1250.

2. The several Taluks were settled as follows:—Bantval, Udipi, Barkur, Coondapoor, Honavar and Ankola by myself; Supah, Sunda and Bilghi by the Sub-Collector Mr. E. Maltby, and Mangalore and Bekal by Mr. Lushington the present Additional Sub-Collector.

3. The monsoon was somewhat unfavorable in the early part of the season, the rain having been late in setting in, and insufficient in quantity during the month of June. Upon the whole, however, the fall of rain was not below the average; and with exception of the Supari and cardamom crops the season proved favorable to all the products of the District.

4. Small-pox prevailed to a considerable degree in the Northern Taluks for some months and the cattle also in those Taluks suffered from a murrain, but in other respects the district was generally healthy throughout the year.

5. It being usual to take a census of the population and an account of the stock of cattle every 3rd year, and the last returns having been made in 1248, fresh accounts will be taken in the ensuing Fasli 1251.

6. The export of rice, exclusive of the Ghaut produce, exceeded that of the preceding year by 930 Corgas; but fell short of the average of the past five seasons in 1,946 Corgas. This decrease was not owing to any deficiency of the crop; as a considerable stock of the produce of the year remained in the hands of the traders, the export, therefore, was solely limited by a want of a sufficient demand in the foreign market.

7. The subjoined statement exhibits a comparative view of the export of rice during the last five years:—

Fasli.	Total quantity of rice exported.		Deduct Ghaut Produce.		Total quantity of Canara Rice exported.	
	Corgas.	Murabs.	Corgas.	Murabs.	Corgas.	Murabs.
1245 ...	23,918	16½	920	28	22,997	30½
1246 ...	27,573	9	428	8	27,145	1
1247 ...	26,567	20½	705	14	25,862	6½
1248 ...	32,034	2	3,014	36½	29,019	7½
1249 ...	23,505	19½	846	...	22,659	19½
Average. ...	26,719	30½	1,183	½	25,536	30
1250 ...	24,506	11½	915	34½	23,590	19½
Decrease below the average.			...	...	1,946	10½
Increase above Fasli 1249.			...	...	930	41½

R
X723. 21139. 7Y M7L
M94
32800

8. The prices obtained by the ryots for rice in the Payenghaut, during the Fasli under report, compared with Fasli 1249, as also with the average of the 5 years preceding are shown in the margin. Although below the average owing to the high rates of 1248 and 1249, yet the prices obtained in the past year were still above the standard commutation rates.

Fasli.		Average per Corgo of Jeera Rice.			Average per Corgo of Rossi Rice.		
1245	...	74	3	10	52	15	4
1246	...	74	8	0	55	11	2
1247	...	76	11	6	56	7	3
1248	..	89	7	9	67	1	3
1249	...	92	2	4	70	14	10
Average.	...	81	6	8	60	9	11½
1250	...	81	6	2½	59	9	4½
Decrease.	...	0	0	5½	1	0	7½

9. The subjoined statement exhibits the prices of the Balaghaut staples, from which it will appear that in Supari there was a fall of Rupees 5—11—¼ per Candy compared with the preceding year; and in pepper and cardamoms there was a rise in price of 2—11—10½ per Candy in the former; and Rupees 6—5—11 in the latter:—

Faslis.		Supari per Candy.				Pepper per Candy.				Cardamom per Candy.		
		Rs.	As.	P.		Rs.	As.	P.		Rs.	As.	P.
1249	...	39	3	3		54	12	4		378	9	1
1250	...	33	8	2½		57	8	2½		384	15	0
Decrease.	...	5	11	½	Inc.	2	11	10½	Inc.	6	5	11

10. The Supari crop, the most important product of the Balaghaut, was below the usual estimate, but in the two preceding years, the produce as well as price of this article was favorable, and as the export of pepper exceeded that of the preceding year, the Balaghaut ryots cannot on the whole have suffered much from the deficiency in the Supari crop.

11. The produce of cocoanuts is considered to have been below the average, but the price obtained for this article was Rupees 15—14—8½ per 1000 being an increase of Rupees 1—5—9¾ above the preceding year. The plantation of

cocoanut trees continues to extend every year.

12. The following statement exhibits the total export by land and sea of the Balaghaut products:—

	1249			1250			Increase			Decrease		
	Cs.	M.	lbs.	Cs.	M.	lbs.	Cs.	M.	lbs.	Cs.	M.	lbs.
Supari—												
Land Customs...	15,636	1	27½	13,640	17	21½	...	...	...	1,995	4	6½
Sea Customs...	7,197	1	26½	8,412	9	18½	1,215	7	20	...	...	...
Total ..	22,833	3	26½	22,053	7	11½	Net decrease.			779	16	14½
Pepper—												
Land Customs...	362	11	22½	495	14	7½	133	2	13½	...	...	...
Sea Customs...	1,112	12	15½	1,788	10	23½	676	18	7½	...	...	...
Total...	1,475	4	10	2,282	5	3½	807	0	21½	...	...	...
Cardamoms—												
Land Customs...	129	2	9½	109	18	5½	...	...	...	12	4	4½
Sea Customs...	93	10	25½	35	18	0½	...	...	...	57	12	24½
Total ..	221	13	7½	145	16	6½	...	...	...	75	17	6½

13. The lateness of the setting in of the monsoon proved favorable to the manufacture of salt in the year under report, 1098 Garces or 43 per cent. having been produced above the quantity manufactured in the year preceding, by

1249—Garces	2537—165
1250—	3635—278
Increase	1,098—113
Per centage	43

which the ryots have derived considerable benefit.

14. The settlement of the land revenue with the amount of the additions and reductions in each Taluk is exhibited in the following table, from which it will be observed that the net increase of the year amounts to Rupees 12,006—5—10:—

Taluku.	Tarao of 1250.			Settlement of 1249 excluding of Salt Pans.			ALTERATIONS IN 1250						Settlement of 1250.			Increase in 1250 above 1249.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Mangalore ...	2,19,348	14	6	2,15,193	0	5	326	12	0	56	0	0	2,15,466	12	5	270	12	0
Bekal ...	2,23,338	15	3	2,25,191	0	4	338	11	0	154	15	3	2,25,284	12	1	193	11	9
Bantval ...	2,84,771	12	5	2,36,779	13	5	2,907	3	11	744	6	7	2,38,942	19	9	2,162	13	4
Udipi ...	1,79,055	11	2	1,75,190	13	7	480	7	2	70	10	0	1,75,600	10	9	409	13	2
Barkur ...	1,94,151	10	5	1,87,259	14	5	787	13	11	16	7	8	1,88,071	4	8	771	6	3
Coondapoor ...	2,20,437	9	6	2,26,504	5	6	2,332	9	6	226	2	0	2,28,610	13	0	2,106	7	6
Honaver ...	2,00,634	10	10	1,79,840	5	3	2,259	12	10	1,162	13	7	1,80,937	4	3	1,096	15	3
Ankola ...	1,52,338	14	10	1,18,122	0	4	1,073	8	1	637	8	0	1,18,558	0	5	436	0	1
Supah ...	1,13,795	8	9	77,406	12	0	4,270	2	5	1,824	13	7	79,852	0	10	2,443	4	10
Sunda ...	1,68,495	1	4	1,23,318	9	0	2,092	2	8	517	11	10	1,24,802	15	10	1,454	0	10
Bilghi ...	68,932	12	5	55,635	2	9	1,022	11	3	384	0	5	56,323	12	7	638	10	10
	20,62,409	9	7	18,20,444	13	0	17801	14	9	5,795	8	11	18,32,451	2	10	12,906	5	10
Quit Rent....				183	7	0							101	14	9			
				18,20,633	4	0							18,32,553	1	7			

	No. of estates	Amount of assessment.
1249—	40,039 —	13,93,721— 3—9
1250—	40,864 —	14,30,465—13—9
Increase	825 —	36,744—10—0

1249—	2,578 —	49,723— 6—9
1250—	2,419 —	47,291— 0—8
Decrease	159 —	2,432— 6—1

1249—	8,428 —	3,03,542— 1—0
1250—	8,020 —	2,93,281—10—4
Decrease	408 —	10,260— 6—8

21. In my report on the settlement for the last Fasli, previous to the receipt of the Proceedings of the Board, under date the 24th September 1840, I have expressed my opinion of the favorable working generally of the system introduced in Fasli 1243; and of the inexpediency of making any decided change in the classification of certain estates, which from causes not of a permanent nature, are at present incapable of paying regularly the standard Beriz and are therefore settled according to their circumstances, or in other words, the extent of land under cultivation. Every year's experience of the steady progress of improvement in the District, confirms me in this opinion. The waste and partially cultivated estates in the Ghaut Maganes are annually coming more into demand, and the increasing value of land, induces the ryots readily to agree to the instalments on estates which they have the means of permanently occupying, so that no practical advantage as far as I can perceive, would result from an alteration of the existing system, to meet the present circumstances of a certain class to Wargs. It is not to be expected, however, that among a body of proprietors amounting of 55,000, a large proportion of whom do not pay more than from 10 to 20 Rupees Beriz, remissions will not be necessary in cases of unavoidable calamity, and failure of crops in unfavorable seasons, more especially in those Maganes in the Balaghaut, bordering on the Mysore country, which occasionally suffer severely from drought, and also in the Northern Taluks of Barkur, Coondapoor and Honaver, where the assessment is undoubtedly heavy. Such remissions, however, will never be to any large amount, and with these exceptions, the land revenue as now settled, must be considered permanent.

22. It is not in my power to submit at present the separate accounts called for in the 17th para of the Boards Proceedings under date 1st April 1841 which will involve a revision of the Kulawar accounts of more than 55,000 estates. The accounts are under preparation but as the current business gives full employment generally to the present establishment of Gumastahs, it will take some time to complete them without the employment of extra servants.

19. From the above it will be observed, that the number of estates paying the maximum Beriz has been increased by 825 assessed at Rs 36,744—10—0.

20. There has been a reduction of 159 in the number of entire waste wargs during the Fasli under report, assessed at a Beriz of Rupees 2,432—6—1 as shown in the margin and the number of Wargs under enquiry is less than in the preceding year by 408.

Demand	— 18,32,553— 1— 7
Collection	— 18,13,511— 2— 7
Balance on the 11th July 1841	— 19,041—15— 0
Since collected as per Taluk accounts	— 13,990— 8—10
Balance on the 1st October 1841	— 5,051— 6— 2

23. The collections of the land revenue in the year under report, which were made with ease and regularity, are shown in the margin. Of the total amount of 18,32,553-1-7 Rupees 18,13,511—2—7 were realized within the Fasli, leaving a balance of Rs. 19,041-15-0 which has since been reduced to Rs. 5,051—6—2.

24	The cause of a larger amount than usual having been outstanding at the close of the Fasli, is partly attributable to the fall in the price of grain which pressed upon the means of some of the poorer ryots.
Arrears —	1249 — 15,246— 8—10
Ditto —	1250 — 19,041—15— 0
Increase	— 3,795— 6— 2

With the exception of about 500 Rupees the whole of the arrear is expected to be collected shortly.

25. The arrears of land revenue outstanding at the commencement of Fasli 1250 mounted to Rupees 19,014—12—1, viz. —

On account of Fasli 1249	... 15,246— 8—10
Do. of former Fasli...	3,768— 3— 3
	19,014—12— 1

this sum Rs. 14,210—12—11 has been realized during the past Fasli, viz. —

On account of Fasli 1249	... 13,572—13— 6
Do. of former Fasli...	637—15— 5
	14,210—12—11

26. The following arrears due by poor and distressed ryots are considered irrecoverable, and I beg therefore to recommend them for remission: —

Fasli 1246	... 24—11— 2
Ditto 1247	... 44— 8— 0
Ditto 1248	... 49— 2— 5
Ditto 1249	... 298— 1— 4
	416— 6—11

27. The subjoined comparative statement of the revenue from all sources, exhibits increase in the Fasli under report of Rupees 58,907—12—7. The causes of the increase and decrease in the several items of extra revenue, will be explained in the usual report on that branch of revenue.

	Settlement of Fasli 1249.			Settlement of Fasli 1250.			Increase.			Decrease.		
Land Revenue	17,14,521	2	3	17,26,527	8	1	12,006	5	10	...	...	...
Devadayam	1 05,923	10	9	1 05,923	10	9	...	...	...	...	...	...
Quit Rent	188	7	0	101	14	9	...	...	...	86	8	3
<i>Total...</i>	18,20,633	4	0	18,32,553	1	7	12,006	5	10	86	8	3
Salt	3,26,462	6	3	3,13,875	12	6	...	...	...	12,586	9	9
Land Customs	3,07,533	15	4	2,82,579	14	7	...	...	...	24,954	0	9
Sea Customs	1,74,365	14	2	2,86,726	8	10	1,12,360	10	8	...	...	...
Abkari	62,052	8	0	52,926	12	0	...	...	...	9,125	12	0
Ferry Farms	5,417	8	0	4,755	12	0	...	...	...	661	12	0
Small Farms and Licenses	3,899	14	9	4,231	12	9	331	14	0	...	...	...
Moturpha	10,552	6	2	10,698	5	2	145	15	0	...	...	...
Tobacco	2,89,458	5	9	2,89,335	5	11	...	...	...	122	15	10
Stamps	40,192	13	6	36,312	2	11	...	...	...	3,880	10	7
Amindivi	15,728	10	5	1,209	14	8	...	...	...	14,518	11	9
<i>Total...</i>	12,35,664	6	4	12,82,652	5	4	1,12,838	7	8	65,850	8	8
<i>Grand Total...</i>	30,56,297	10	4	31,15,205	6	11	1,24,844	13	6	65,937	0	11
							58,907	12	7			

*I.

28. Accompanying I beg to submit the *Report of Mr. Lushington explanatory of the settlement of the Taluks under his charge. Since the departure of Mr. E. Maltby, the Sub-Collector, to Europe in the month of May last, Mr. Lushington has had charge of the Taluks forming the northern division, and it gives me much satisfaction to notice the ready and effective assistance I have on all occasions received from that Officer in the internal management of the affairs of the District.

29. I now proceed to reply to certain remarks of the Board in their Proceedings dated 1st April 1841 on the settlement of the district for Fasli 1248.

30. In explanation of the length of time for which Cowles for Hossagame or land newly taken into cultivation are granted as remarked upon in para. 18 of the above Proceedings, I beg to state, that Cowles extending for a period of 10 or 12 years are confined to cocoanut plantations, which in hard, dry soils at a distance from the sea, or river banks, usually take from 12 to 15 years before coming into bearing.

31. With respect to the alterations in the terms of Cowles, which has occasioned a decrease in the beriz of Hossagame wargs, I beg to explain, that this is attributable to portions of the lands remaining waste, or to loss of crops by poor ryots, which rendered it necessary to extend the period of the Cowles, beyond the original term.

*J.

In further explanation of this, I beg to submit the annexed statement.*

32. In reference to the orders of the Board in para 21 of their Proceedings under reply, a draft of the rules for the reclamation of waste lands shall be submitted for their approval.

33. In para 22 of the Proceedings, the Board require to be informed, in reference to a Mulpatta submitted for their approval with the report for Fasli 1248 why it should form a condition of the patta, that the proprietary right *quazal* waste land vested in Government should be conferred upon the cultivator. On this I beg to observe, that the Muli right is only granted where darkhasts are given for bringing entire Wargs into cultivation; and as this generally requires the clearing of jungle and levelling of the land for fields or the cutting of channels for garden cultivation, all of which involve considerable labor and expense, it is found that the ryots are unwilling to incur the outlay and trouble without the grant of a Mulpatta for the land. Without this security, the ryot feels apprehensive that he may be ousted from his possession on the receipt of a higher darkhast, at some future time, after the land has been improved by him, or that it may be claimed by some descendant of the original proprietor, as many of the waste lands have lapsed to Government by the death or desertion of the ancient proprietors.

34. Under these circumstances, the with-holding the Muli right would undoubtedly operate against the cultivation and improvement of the waste lands; and looking to the remarkable prosperity, and progressive augmentation in the resources of this fine Province, which must mainly be ascribed to the full and complete possession of landed property which has always been vested in the ryot, I cannot but think, that it is as much to the interest of the Government, as to the cultivator, that this much desired right should be conferred, whenever fresh lands are intended to be permanently cultivated. The right is of course not granted where only a portion of a waste estate is rented for a year, or other short period.

35. The instructions of the Board in the concluding part of para 22 of the Proceedings respecting the occupation of waste lands without the permission of the Collector shall be duly attended to.

With reference to the discrepancy noticed in para 32 of the Boards' Proceedings abovementioned between the Jamabandi Report and the monthly abstracts of the demand, collection and balance for the Fasli, I beg to offer the following explanation. The

	As per Report.		As per Abstract.		Increase.		Decrease.	
Land Revenue	18,08,271	1	3	18,08,411	3	2	140	1
Collections within Fasli ...	17,89,121	9	2	17,89,331	11	6	210	1
Balance at the end of Do.	19,149	7	7	19,279	7	7	...	...
Collection to December ...	16,612	12	7	16,632	10	0	20	2

Difference in the first item in the statement in the margin, was owing to the quit rent (Rs. 140 — —) not being included in the report, it not having been hitherto usual to do so.

It has however, been entered in the present report on the settlements, and will be so continued in future. The above amount was further the cause, in part, of the difference observable in the second item, the remaining sum of Rupees 70 having been omitted through an oversight. To the same accidental omission the difference in the 3rd item is to be attributed. The difference in the fourth item was owing to the statement given in the report, having embraced all the collections made in the Taluks to the end of December of that year; whereas, the abstract statement included only the amount of collections received into the Huzur Treasury.

Principal Collector's Catcherry,
Mangalore,
11th October 1841.

I have, &c.,
(Signed) H. M. BLAIR,
Principal Collector.

REVENUE DEPARTMENT.

Extract from the Proceedings of the Board of Revenue dated 17th November 1842.

Read the following letter from the Principal Collector of Canara containing his report upon the land revenue settlement in that District for Fasli 1250.

(Here enter 11th October 1841, No. 63.)

Season. Para 1. The season appears upon the whole, to have been favorable to all the staple productions of the district, the fall of rain, though scanty at the commencement of the monsoon, having been altogether not below the average. The District is stated to have been generally healthy with the exception of the Northern Taluks, which were visited for some months with the small-pox, and a murrain among the cattle.

Para 4. 2. The export of rice, the produce of the district, exceeded that of Fasli 1,249 by 930 Corges. The prices of rice in the Taluks below the ghauts though they exhibit a decrease, as compared with those of Faslis 1,249 and 1,248, in which they reached a very high standard, were yet very

Para 8. little below the average of the five years immediately preceding the Fasli under review, and may be considered as having afforded a fair return to the ryots. In the price of Supari per candy there was a

Paras 9, 10. fall of Rupees 5—11—0, which was made up by the enhanced value of the two remaining staple products, pepper and cardamoms, the former of which exhibits a rise of Rs. 2—11—10½ per candy above the price realized in Fasli 1249, and the latter, an increase of price to the amount of Rupees 6—5—11 per candy. The exports of pepper exceeded those of Fasli 1249 by upwards of 807 candies, but the exports of Supari and cardamoms fell short by candies 779—16—14½ in the former, and candies 75—17—0 in the latter.

3. The total amount of the land revenue settlement for Fasli 1250 as exhibited in the statement annexed to para 14 of the report under consideration was Rupees 18,32,451—2—10, being Rupees 12,006—5—10 in excess of the settlement of Fasli 1249. The gross demand inclusive of a small item of quit rent (Rupees 101—14—9) was Rupees 18,32,553—1—7, showing an increase of Rupees 11,919—13—7 above the demand for Fasli 1249, the amount of which (inclusive of Rupees 188—7—0 on account of quit rent) was Rs. 18,20,633—4—0.

4. The particulars of the increase of Rupees 12,006—5—10 noticed in the foregoing para as having been effected in the land revenue settlement in Fasli 1250 are shown in para 15 of the Principal Collector's report and appear to be the result of deductions from the previous year's settlement to the amount of Rupees 5,795—3—11 and additions to the same to the extent of Rupees 17,801—14—9.

5. The principal item of addition to the previous year's settlement comprises the amount to be added according to statements in approximation to the maximum Beriz, which in the Fasli under review was Rupees 182—8—11. A portion of this amounting to Rupees 844—5—10, it was found necessary to postpone owing to the extent of land

Para 17. unavoidably then uncultivated in certain estates on which the additional assessments were to have been imposed. The actual amount of additional assessment under the head of "Vaida" was thus Rupees 7,338—4—1.

6. From the statement annexed to para 18 showing the alterations which had been made in the classification of estates in Fasli 1250, it appears that the number of "Bharti" estates or estates which paid the full assessment had been increased by 825 causing an increase in the demand under that head of Rupees 36,744—10—0. On referring to the detail of these changes as shown in statement K forwarded by the Principal Collector, the particulars are found to be as follows:—

	No. of Wargs.	Tarao Beriz.		Jamabandi amount for Fasli 1249.		Jamabandi amount for Fasli 1250.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
As per last year's account	40,003	13,93,721	3 9	15,93,721	3 9		
Deduct decrease—							
Transferred to Vaida	*268	5,114	5 8	5,114	5 8		
Do. to Tauah	78	904	6 10	904	6 10		
Sub-division	3	...	...	...	...		
Total	391	6,018	12 6	6,018	12 6		
Remain for Fasli 1250	39,612	13,87,702	7 3	13,87,702	7 3	13,87,702	7 3
Add increase—							
From Vaida	559	27,185	9 7	25,626	11 10	27,185	9 7
Reference to the Board of Revenue	132	10,513	0 11	10,507	9 2	10,513	0 11
Tauah	326	4,825	11 1	3,914	0 4	4,825	11 1
Sub-division	49	...	...	...	...	...	...
Total	1,066	42,524	5 7	40,048	5 1	42,524	5 7
Gross-gain or new cultivation	50	239	0 11	...	...	239	0 11
Total	1,116	42,763	6 6	40,048	5 4	42,763	6 6
Grand Total	40,864	14,30,465	13 9			14,30,465	13 9
Increase to the last year	825					36,744	10 0

From the above it will be observed that 268 Wargs which were classed and assessed as "Bharti" and paid the full "Tarao Beriz" in Fasli 1249 have in Fasli 1250 been trans-

ferred to the head of "Taluk" of these 208 Wargs it is further seen by the same detailed statement that 129 Wargs are situated in the Barkur Taluk, and last year these paid the full "Tarao Beriz," viz., Rs. 1,635-15-7, but that this year they have been assessed at only 1,627-15-7 or 8 Rupees less. Mr. Blair, it appears, settled the Taluk of Barkur himself, and the Board will be glad to learn from him upon what data such a transfer as the above was sanctioned, to whom the remission is to be allowed, and for what period, and in what proportions he proposes to distribute 8 Rupees to the 129 Wargs. When once a Warg has been entered under the class of Bharti it should not be transferred to an inferior description without the most satisfactory reasons being shewn, and it is very clear that no such reasons exist for the transfer in the instance of the 129 Wargs, and the same with little qualification may be said of the remaining 79 Wargs.

7. It is also observed further from the above Memo. that 132 Wargs which were classed as "under reference to the Board of Revenue" and in Fashi 1249 paid an assessment of Rs. 10,507-9-2 are in Fashi 1250 transferred to the head of "Bharti" and paid the full Tarao Beriz, viz., Rs. 10,513-0-11 or an increase of Rs. 5-1-5. On examining the details of these 132 Wargs as exhibited in the Jamabandi Statement II before referred to the result is as follows:—

Names of Taluks.	No. of Wargs.	Last year's Jamabandi.		This year's Jamabandi.		Increase.		Decrease.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Mangalore	82	6,156	12 5	6,156	12 5	...	...	...	...
Bekal	4	199	0 10	199	0 10	...	...	...	...
Bantwal	20	1,457	15 2	1,457	15 2	...	...	...	...
Barkur	12	1,787	6 0	1,788	5 10	1	2 10	...	...
Coondapoor	4	252	7 7	252	7 7	...	...	...	...
Honaver	2	628	11 2	628	11 2	...	...	...	...
Ankola	1	25	4 0	27	2 2	2	14 2	...	...
Total ...	132	10,507	9 2	10,513	0 11	5	7 9	...	...

Taluk.	
Mangalore ...	82
Bekal ...	4
Coondapoor ...	4
Honaver ...	2
Ankola ...	1
Total ...	92

8. It is thus seen that out of the above 132 Wargs entered in Fashi 1249 as "under reference to the Board of Revenue" 92 Wargs already paid the full Tarao Beriz in that Fashi and should therefore have been classed as "Bharti" and that the difference—increased—in the amount of the

Beriz has to be apportioned over 40 Wargs only instead of over 132.

9. The object of furnishing these statements exhibiting the changes is to shew the progressive advancement that is making towards bringing all the estates upon the full

assessment, but unless they are made out with the greatest accuracy they are not only valueless but tend to mislead; and the Board have been induced to be thus minute in their observations with a view of ensuring more attention to their preparation than, from the discrepancies which have been pointed out, they are constrained to remark, has hitherto been paid.

Report Para 21.

10. In Para 21 of the Report under consideration Mr. Blair observes—"In my report on the settlement for the last Fashi, previous to the receipt of the proceedings of the Board, under date the 24th September 1840, I have expressed my opinion of the favorable working generally of the system introduced in Fashi 1243; and of the inexpediency of making any decided change in the classification of certain Estates, which, from causes not of a permanent nature, are at present incapable of paying regularly the standard Beriz, and are therefore settled according to their circumstances, or in other words, the extent of lands under cultivation. Every year's experience of the steady progress of improvement in the District, confirms me in this opinion. The waste and partially cultivated Estates in the Ghaut Maganes, are annually coming more into demand; and the increasing value of land, induces the Ryots readily to agree to the instalments on Estates which they have the means of permanently occupying, so that no practical advantage, as far as I can perceive, would result from an alteration of the existing system to meet the present circumstances of a certain class of Wargs. It is not to be expected, however, that among a body of Proprietors amounting to upwards of 55,000, a large proportion of whom do not pay more than from 10 to 20 Rs. Beriz, remissions will not be necessary in cases of unavoidable calamity, and failure of crops in unfavorable seasons, more especially in those Maganes in the Balaghaut, bordering on the Mysore country, which occasionally suffer severely from Drought, and also in the Northern Taluks of Barkur, Coondapoor and Honaver; where the assessment is undoubtedly heavy. Such remissions, however, will never be to any large amount, and with these exceptions the Land Revenue, as now settled must be considered permanent."

11. To a correct understanding of what is stated in this Para, it is necessary to refer shortly to the modifications which have taken place in the settlement of this District during the last 20 years or since Fashi 1229. A. D. 1819/20. In this year Mr. Harris the then Collector fixed what is understood as the Tarao Beriz. Under this settlement a large portion of the Wargs paid this Beriz at once, and to a certain number a stated time was allowed to come up to this standard, pending the suspension of the full assessment the Jamabandi was annually settled after making strict examination in each Warg to ascertain the actual extent of cultivation as is done in all other Districts, this system continued until Fashi 1243, when this examination appears to have ceased, and Mr. Viveash who had succeeded to the Collectorate proposed that "all Wargs then paying the full assessment should always pay the same and be classed as "Bharti Wargs," those paying less should be allowed time, and of those which from various causes could not pay the full Beriz the assessment should be reduced and the Wargs were divided into two classes—

Bharti

&

Kam Bharti, consisting of three descriptions—

1st those allowed time.

2nd those under examination.

3rd under reference to the Board.

And accounts corresponding with the above form were furnished by Mr. Viveash. The Board hesitated to confirm this assessment on the Bharti Wargs and to fix it as unalterable; because it was understood that extensive encroachments had been made by these Bharti Wargs upon the Lands of the Kambharti, which was the occasion of the latter not being able to pay the full assessment, and they desired before confirming the assessment on the Bharti Wargs as permanent that an examination should be made to ascertain that no such encroachments had taken place. This was assented to by Mr. Viveash who stated that the examination could be effected by the Taluk establishment, but so much importance was attached by the Board to this measure being accurately and faithfully carried out that they authorized a separate establishment to be entertained for this special duty. Mr. Viveash quitted Canara

Sub-Collector's Report
5th November 1836.

Para 23.

on promotion to the Board in Fasli 1245, and the Sub-Collector in reporting on the settlement for that Fasli states that "the examination is nearly completed," and promised a separate Report on the subject, to this time no report of the kind has been received. Mr. Blair was appointed to Canara in Fasli 1247, and in reporting on the settlement of that Fasli thus expresses himself. "It seems obvious to remark, however, from the result of the plan hitherto, that the arrangements for the instalments on the Kam Bharti Wargs were somewhat too hastily made, and that they will, in many instances, require to be modified according to the actual circumstances of the Estates." Mr. Blair then went to the Cape and was absent 10 months and shortly after his return in reporting on the settlement of Fasli 1249 (Paras 26 & 27) expressed his opinion of the favorable working of Mr. Viveash's system introduced in 1243 and the inexpediency of making any alteration.

Para 18.

12. The Board in their Proceedings upon Fasli 1249 particularly remarked that all inquiry on the subject of the alleged encroachments appeared to have ceased—the Board are by no means prepared to state that the proposition made by Mr. Viveash is not a good one, but having directed enquiry to be made, having sanctioned an establishment for the purpose, and having been led to understand from the Reports received from the District that such enquiry had not only been made, but that a report on the subject would be transmitted at an early period for their information, the opinion moreover expressed in Mr. Blair's report on Fasli 1247 having tended to confirm the necessity for such enquiry, though it seems he has since seen reason to change this opinion, the Board now desire that whatever accounts may have been prepared up to Fasli 1245 and subsequently may be transmitted without delay, and that Mr. Blair in submitting the same with his sentiments will also be pleased to explain the grounds for the change in his opinion as expressed in 1247 and 1249.

13. The Board remark the great falling off in the number of Pattabs granted in Fasli 1250 compared with the preceding year for which the Principal Collector offers no explanation—the Board request that this may be accounted for.

Para 23.

14. Of the total demand, on account of the settlement for Fasli 1250, amounting as before noticed to Rupees 18,32,553—1—7, Rupees 18,13,511—2—7 were realized within the year, leaving a balance of Rupees 19,041—15—0 due on the 11th July 1841—subsequent collections had reduced this balance before the date of the report under consi-

deration to 5,051—6—2, the whole of which excepting perhaps about 500 Rupees was expected to be ultimately recovered. The amount shown to be due by the last Demand Collection and Balance Statement received from Canara was Rupees 1,742—7—3.

15. The arrears of land Revenue outstanding at the commencement of Fasli 1,250 amounted to Rupees 19,014—12—1 as shown in the margin, of which Rupees 14,210—12—11 were recovered within the year; viz., on account of the balance for Fasli 1,249 Rupees 13,572—13—6; and Rupees 637—15—5 of the sum due on account of previous Faslis.

16. At the recommendation of the Principal Collector the Board resolve to request the sanction of Government for writing off the sum of Rupees 416—6—11 being the amount of balances due from Fasli 1246 to 1249 inclusive, which from various causes have been ascertained to be irrecoverable.

Fasli 1250	Rs.	A.	P.
Land Revenue	18,32,553	1	7
Extra Sources	12,82,652	5	4
	31,15,205	6	11

17. The gross demand on account of land and Extra sources of Revenue in the Canara District for Fasli 1250, as exhibited in the Statement annexed to Para 27 amounted to Rupees 31,15,205—6—11, shewing a net increase of Rupees 58,907—12—7 above the Settlement of Fasli 1249 of which 11,919—13—7 occurred in the Land Revenue settlement, and Rs. 46,987—15—0 in the settlement of the Extra Sources. The gross collections within the year on account of all sources, land, Extra sources, and arrears, amounted to Rupees 31,26,330—10—3, and the charges within the same period were Rs. 3,41,077—11—8, bearing a proportion to the gross collections of Rs. 10 1/2. The above result the Board consider highly creditable to Mr. Blair's management.

18. The explanation contained in Para 30 of the Principal Collector's report is considered satisfactory.

19. In reference to the alteration in the terms of Cowles which has occasioned a decrease in the Beriz of Hossagame Wargs noticed in this Para, the Board would observe that as a general rule the conditions of the Cowle should be adhered to or the Land given up, when from particular circumstances of the Ryot the Principal Collector would recommend an extension of the Cowle the fact should be brought to the special notice of the Board.

20. In reply to the information called for in the 22nd Para of Board's Proceedings on the settlement of Fasli 1248, the Principal Collector states that Muli Pattas are conferred on the cultivators of waste land provided their darkhasts extend to the cultivation of entire Wargs, and he argues that the expenses and labor of redeeming these lands, mostly involving the clearing of Jungles, and cutting of channels, are so great in addition to the apprehension by the Ryots of the insecurity of their tenure without such grant, that the withholding of the Muli right would operate materially against the improvement of waste lands. The Board do not doubt that the conferring of this right tends to encourage the culture of waste, but they observe from the Statements accompanying the report of the Principal Collector that out of 55395 Ryots holding Pattabs 12429 have no such proprietary right in the land they cultivate—before therefore the Board consent unconditionally to resign the Government right in the waste lands newly taken up for cultivation they desire for more particular information respecting the 12,429 Ryots holding at present without this proprietary right.

21. The Board have much satisfaction in noticing the high terms in which the Principal Collector acknowledges the assistance he continues to receive from the Sub-Collector Mr. Lushington, whose zeal and ability in the discharge of his duties have been on several former occasions the subject of encomium. Mr. Lushington's report upon the portion of the District under his immediate superintendence, accompanies that of the Principal Collector, and the Board resolve to request the particular attention of Government to the remarks contained in Para 5 thereof upon the advantages which may be expected from opening a road (if it be only one which laden Ballocks the only carriage in use in this part of the country could travel over without difficulty) from the station of Mahdanoor on the great Mercara road, to the sea coast station of Kasaragod, at which much of the produce of the lower Coorg Maganes attached to the Bekal Taluk is usually exported. The construction of a road of this description, which would not be attended with very great expense, the Board concur with Mr. Lushington in thinking, would conduce much to the agricultural and commercial prosperity of that part of the District; and they resolve accordingly to recommend his suggestion to the favorable consideration of Government.

Ordered that a copy of the foregoing Extract from the Board's Proceedings be forwarded to the Principal Collector of Canara for his information and guidance.

(A true Extract.)

(Signed) J. D. BOURDILLON,
Secretary.

REVENUE DEPARTMENT.

No. 34.

Extract from the Minutes of Consultation under date the 12th January, 1843.

Read the following Extract from the Proceedings of the Board of Revenue, dated 17th November 1842.

Relative to the Settlement of the Land Revenue in the District of (Here enter No. 1335).
Canara for Fasli 1250 of 1840-41.

Paras 3-14-7.

Para 1. The results of the settlement herein reported are generally favorable. The increase on the preceding year

under the head of Land Revenue is Rupees 11,919-13-7, and from other sources Rupees 46,987-15-0, making a total of 58,907-12-7 above the demand of Fasli $₹1233\frac{2}{3}$. The collections also progressed favorably. The balance of Land Revenue at the close of the Fasli was 19,041-15-0, which was reduced to 1,742-7-3 at the date of the latest returns. The collections under all heads amounted to 30,93,263-13-4, since when 20,262-1-2, have been realized, and the sum still outstanding at the end of September last is Rupees 1,809-7-3.

Para 15.

2. Of the arrears of former years the amount anterior to Fasli $₹1233\frac{2}{3}$ is small. On the recommendation of the Board of Revenue, the Most Honorable the Governor in Council grants authority for writing off the sums pronounced

to be irrecoverable from $₹1233\frac{2}{3}$ to $₹1233\frac{2}{3}$ amounting to Rupees Four hundred and sixteen, annas six and pies eleven (416-6-11.)

Paras 6 and 13.

3. The most important topic discussed in the Board's Proceedings is the revision of the assessment on the Wargs or Estates which has been in progress for some years past. An outline of the measure is given

in Para 11 of the paper above recorded, and a similar sketch

occurs in the review of the Settlement of Fasli $₹1233\frac{2}{3}$. The

subject has further been noticed on the occasions noted in the

margin. The object clearly is to regulate the Government

Demand which appears to have become unequal and unfair

and to place it on a uniform and permanent basis. It does

not appear however that any effectual progress has been made towards this end. The observations of the Board lead to the belief that the steps hitherto taken have not proved satisfactory. In a matter of such importance His Lordship in Council approves of their resolution not to sanction any acts of the local officers until furnished with more accurate information. No such report has yet been made. It is now very properly called for. In it the

Board's Proceedings,
17th October 1839, P. 11.

Board's Proceedings,
1st April 1841, P. 16-19.

Board's Proceedings,
23rd September, 1841, P. 10-19.

Principal Collector ought to show the grounds on which he considers the Tarno or assessment of Mr. Harris too high or too low, comparing it with past and present *actual* Collections and with the extent of former and existing cultivation. He should likewise explain in what manner he has ascertained the area of the different Estates and the means that have been adopted for detaching the land described as not forthcoming (or Kool musht), which there seems reason to fear, has been occasioned rather by the fraudulent appropriation of waste than by the erroneous registry of over-measurements. His Lordship in Council further desires to be informed whether the revision has been systematically and uninterruptedly followed out or whether it has been taken up occasionally as opportunity or leisure offered.

4. A measure so general in its operation, so permanent in its objects, cannot be too carefully scrutinized in its progress. His Lordship in Council desires to have a full and clear exposition of all that has yet been done and of all that remains to be effected, which the Board will be pleased to submit with such observations as they may think necessary.

Para 19.

5. The observations of the Board in this Para on the subject of Cowles are just and proper. The explanation given by the Principal Collector of what are termed "Mealy Cowle Pattahs" involves an important question. The necessity of discussing it has not hitherto arisen because in other districts any proprietary rights that may have formerly existed have long since been annihilated by the excessive proportion which the land-tax bears to the produce. It has however been the object of all surveys and revised assessments so to regulate the Government demand as to create a property in the soil and thereby to render the land saleable. In this view Mr. Blair's proposition is deserving of attention. But as there may be other interests concerned His Lordship in Council will not on this casual notice of the subject express a final opinion. It will be sufficient for Mr. Blair to assure the ryots who may be placed in occupation of the lapsed Estates that they will not be liable to removal so long as they pay the public dues. They will thereby be placed in the same condition as the cultivators in all other parts of the country and secured in possession of all the rights arising out of such a tenure.

6. In conclusion His Lordship in Council desires to record his satisfaction at the favorable testimony borne to Mr. Blair's management by the Board of Revenue, and at the approbation expressed of the zeal and ability of the Sub-Collector Mr. T. Lushington. The project of a branch road from Moodancoor to Kasaragod brought forward by that Gentleman seems deserving of attention, and His Lordship in Council desires that the Civil Engineer 7th Division may be required to furnish a report upon it.

(A true Extract.)

(Signed) WALTER ELLIOT,
Ag. Secretary to Government.

Extract from the Proceedings of the Board of Revenue, dated 20th January 1848.

Ordered that copy of the foregoing paper be communicated for the information and guidance of the Principal Collector of Canara.

The Board request Mr. Blair's particular attention to the remarks of Government in Paras 3 and 4; they trust that he will endeavour to submit the report there indicated as soon as possible, after his return from the leave which he is now enjoying. The observations in Para 5 are also commended to Mr. Blair's attention; and he is requested to communicate with the Acting Civil Engineer of the Division on the subject of the road referred to in Para 6, with a view to that officer's report being prepared and sent in with as little delay as possible.

(A true Extract.)

(Signed) J. D. BOURDILLON,
Secretary.

R,
X 723. 21327 & 1494
M94

