M.R.O. 14-5,450—22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 748
451-2

Press
~~Mis.~~

Dated 26-3- 1866.

Not to be folded or roughly handled

No. 451. Read the following Proceedings of the Board of Revenue, dated 16th May 1864, No. 2,989 :—

Read again letters from the Acting Collector of South Canara, dated 27th November 1863, No. 218, and 14th January 1864, No. 9, recorded in the Board's Proceedings, under date 8th February 1864, No. 879.

Read the following papers :—

From the Acting Inám Commissioner, dated Coimbatore, 19th February 1864, No. 3.

1. Mr. Morris having forwarded to this office a copy of his letter to your address, dated 27th November 1863, No. 218, on the subject of the Ináms of the District of South Canara, I have the honor to submit the following observations thereon for the consideration of the Board of Revenue.

2. I agree with Mr. Morris that assignments of land revenue, whether collected by the assignees themselves or through the intervention of the Collector, are adjudicable by this Department: provided the locality on which the assignment is made is known and entered in the accounts; but I cannot concur with him in the opinion that all money pensions granted for religious or personal purposes in lieu of resumed lands, offices, and privileges also fall within the cognizance of this Department. Copies* of my letter to Mr. Morris containing my views on the subject and of his reply are enclosed. The Commission was organized for the adjudication of Inám *lands* and the settlement of their revenue; one of its chief objects being to make the property more valuable by removing the various and uncertain conditions of resumption. The numerous Yeomiahs and other money allowances in other Districts which have not been settled by this Department are exactly of the same tenure as those money pensions of South Canara which are not connected with land. No inquiry is necessary to determine the value of money pensions, as rules have already been laid down by the Board of Revenue for their commutation at the option of the holders. As regards the other point, whether assignments of the revenue of certain lands cannot be made in lieu of the present money allowances, I am of opinion that the measure if sanctioned can only be carried out by the local revenue authorities.

* To Mr. Morris, 13th August 1863, No. 298.
From do. 30th November 1863.

3. Even the few assignments of land revenue which may be cognizable by this Department I purpose, with the permission of the Board and Government, to leave to the Collector for settlement, as has been done in the District of Malabar. The value of the Ináms in North and South Canara, which seem to be of the description considered by me as cognizable by this Department, is shewn in the margin. Half of this amount may be supposed to belong to North Canara, now attached to the Presidency of Bombay; and the remaining Inám property is so small that it is hardly worth the while of a Deputy Collector of the Inám Commission to proceed to that District for its settlement.

	Rs.
Devadayem	3,000
Personal	4,000

4. The views I have expressed are in accordance with those held by Mr. Taylor, who, before his departure for Bombay, decided that the present communi-

cation should be made to the Board of Revenue before addressing Government on this subject.

From the Acting Inám Commissioner, to the Acting Collector of South Canara, dated Coimbatore, 13th August 1863, No. 298.

1. In reply to your letter of the 31st ultimo, No. 94, I have the honor to inform you that as the District of South Canara has not yet been taken up by this Department, the lapsed Inám, which forms the subject of the Order of Government quoted, will be inquired into in due course, and disposed of at the same time as the other Ináms of the District.

2. Meanwhile as you think the settlement of the case necessary for the realization of certain Kist due to Government, I am of opinion that under the explanation of the tenure given by the Board of Revenue, and their expressed opinion in the case, the Inám whatever may be its exact nature, whether a mere deduction from Kistbundy or an assignment of the revenue of a certain defined tract of land, is one of that class which by the rules of this Department will be confirmed and continued to the heirs of the deceased Inámdar, subject to the usual conditions of religious service attached to it.

3. Hitherto it was the general impression that there were no Inám tenures held in land in Canara, and that what were usually considered in that light were of the character of permanent remissions of revenue, as explained in the Tabular Statement accompanying Mr. Fisher's letter to the Inám Commissioner, dated 4th July 1859.

4. On re-considering, however, the remarks contained in the Abstract Statement of Ináms furnished by Mr. Fisher, with his letter to the Commissioner of the 18th July 1859, I find that it is by no means certain that the Ináms of Canara are of the description surmised. It would appear that "some endowments are enjoyed upon lands belonging to the temples, or recovered by the grantees direct from other landlords."

Vide remark opposite 1 "Devastanams."

"In another case it is remarked that the "endowments are collected from the proprietors "of land, partly by the grantees and partly "realized by Government and distributed to "them." Again in other cases it would seem that the whole of the grant is realized by Government and paid to the several incumbents. In all cases the amount of the Inám being included in the Beriz or Assessment and again shewn under the head of Permanent Reductions.

Vide remark regarding two "Mattams."

5. In a District like Canara where all land is private property, an Inám simply means an assignment of the revenues of particular lands for certain purposes of Charity or personal benefit; and I do not think that the circumstance of the Inámdar collecting the revenue so assigned himself, or the Government doing it for him, alters the tenure so long as the lands upon which the assignments are made are recognized as Ináms and remain unaltered. I shall feel much obliged by your informing me whether the character of the Canara Ináms is *such* as I have described.

6. A reply at your earliest convenience will enable me to determine whether any and what steps have to be taken for the settlement of the Ináms tenure of your District.

7. As a portion of the former District has been transferred to the Bombay Presidency, since the date of Mr. Fisher's Return of Ináms above alluded to, I have to request the favor of your furnishing me with an amended Statement in the annexed form for South Canara:—

Form

1. Name of Talook.
2. Name of Wurg or Village.
3. Name of Institution.
4. Extent and description of the land on which the Inám is assigned.
5. Value of Inám.
6. Portion realized by Inámdar, and portion by Government.
7. Tenure whether Permanent, or for how many lives.
8. Remarks as to granters, grantees, &c., as given in Mr. Fisher's Statement.

From the Acting Collector of South Canara, to the Inám Commissioner, dated Mangalore, 30th November 1863, No. 147.

1. With reference to the Acting Inám Commissioner's letter, dated 13th August 1863, No. 298, I have the honor to forward herewith for your perusal copy of a letter which I have written to the Board of Revenue on the subject of the Ináms of this District.

2. You will perceive from this letter that I am of opinion that the Inám Rules are suited to the adjudication of these Ináms, and that I recommend that certain of them should be settled by your Department.

3. I purpose therefore, with your permission, to defer forwarding the Statement called for by Mr. Blair in paragraph 7 of his letter under reply until I have been favored with the Board's views on the whole subject.

From the Acting Collector of South Canara, dated Kap, 17th February 1864, No. 30.

1. With reference to the Proceedings of the Board of Revenue, dated 8th February 1864, I have the honor to forward herewith the Statements referred to in paragraph 2 of my letter, dated 14th January 1864, No. 9.

2. The Brahmadaya Ináms of the Mangalore Talook, referred to by the Board, were commuted for land in 1855. Land situated in the Muli Wurgs of the Inámdars and in their occupation was in each case given; but no particular terms were insisted on that I can discover. The Beriz due on such lands appears to have been simply made over to the Inámdars, on the understanding that it was in future to be appropriated for the use of the institutions, to the support of which Government had previously been making money payments.

3. On receipt of the Board's Proceedings, I sent for two of the aforesaid Wurgdars, who happened to be living in the neighbourhood of my Camp, and asked them whether the commutation had been acceptable to them, and they at once said that it had, *because the commutation had been made for land situated in their own Wurgs.*

4. I have therefore no hesitation in saying that the commutation made in 1855 has worked well.

5. I find from inquiries, and from what my Sheristadar tells me, that 90 per cent. of the persons receiving Brahmadaya Tusdiks in this District are in possession of sufficient Muli Wurg land of their own to allow of the money payments now received by them being commuted for such land, and I am therefore of opinion that in all these cases the proposed commutation will be acceptable and work well.

6. With regard to the remaining 10 per cent., there is no doubt that in the present state of things money payments as heretofore would be preferred; but if the Inámdars are allowed to select such land in Bharti Wurgs as they may prefer, and the power of landlords, as regards the collection of rent, is clearly defined in the new Revenue Code, I think that in these cases also the commutation will not be objected to.

ENCLOSURE No. 1.

ABSTRACT.—Statement shewing the Brahmadaya Tusdiks remaining in deposit in the District of South Canara pending the receipt of final orders from the Board of Revenue on the different reports submitted regarding the same.

ENCLOSURE No. 2.

ABSTRACT.—Statement of Ináms granted in the District of South Canara after the accession of the Honorable Company.

From Collector of Canara, 10th August 1854.
Board's Proceedings, 11th September 1854.
From Collector of Canara, 21st March 1856.
Board's Proceedings, 22nd May 1856.
From Collector of Canara, 18th August 1857.
Do. do. 3rd December 1857.
Board's Proceedings, 27th January 1858.
From Collector of Canara, 7th January 1859.
Board's Proceedings, 28th June 1859.
From Collector of Canara, 5th April 1860.
Board's Proceedings, 7th July 1860.
From Collector of Canara, 30th December 1862.
Board's Proceedings, 28th April 1863.

1. Resolved that the letters above recorded, together with the papers noted in the margin, be submitted for the consideration and orders of His Excellency the Governor in Council.

2. When it was ordered that all payments to institutions or to individuals in the form of deductions from the Kistbundy Beriz should be brought under regular audit, permission was given that such payments in the District of Canara should be continued as an exceptional case, in consideration of the voluminous Statements which it was necessary to prepare. These Statements have at last been completed; and with that for the Cundapore Talook, the Collector has forwarded an Abstract Statement for the whole of the remaining portions of the District, embracing both his own recommendations and those of his predecessors in each case.

3. The deductions from the Kistbundy Beriz are in fact grants of Government revenue to different institutions and to individuals. Previous to the assumption of the Province by the British Government, the Government granted a remission and then left the Inámdars to collect his benefaction for himself. Subsequently, these assignments of revenue were attached by Government, and a payment was made from the Treasury to the assignee. The remission of revenue is occasionally made on the lands of the person receiving the allowance, as shewn in Statement No. 1 which accompanies Mr. Morris' letter, dated 14th January 1864, No. 9; but this was not often the practice in the Talooks which composed the old District of South Canara.

4. Mr. Morris is in favor of sub-dividing all these allowances into four classes; (1) GRANTS FOR RELIGIOUS PURPOSES which he would at once commute for land under the recent orders; (2) GRANTS TO INDIVIDUALS which may be fairly viewed as personal grants, though in some cases some description of service may be attached to the grant. These grants he would hand over to be dealt with by the Inám Commissioner under the Inám Rules; (3) CHARITABLE GRANTS FOR THE PUBLIC BENEFIT which kind he would continue as a permanent charge on the State and retain under the Collector's management; and (4) (as the Board gather from his remarks in the Statements) GRANTS TO POLIGARS AND TO NOBLE FAMILIES, in which case from motives of policy, he would continue the grant in the form of pensions from the State.

5. The Acting Inám Commissioner very justly observes in his letter recorded at the head of these Proceedings, that Mr. Morris' remarks apply with as much justice to the numerous Yeomiahs and other payments made in all Districts as they do to the Kistbundy deductions under notice; and that as the Inám Commission was organized for the adjudication of Inám *lands* he does not consider it advisable that the determination of the value of these money payments should devolve on his Department.

6. The Board concur with the Acting Inám Commissioner, and agree with him in thinking that the settlement of the Inám cases, properly so-called, in the

Canara District may with advantage be left to the local Revenue officers. The Board therefore beg to recommend that orders to this effect be issued by Government.

7. It appears from the Statements and correspondence quoted in the margin to paragraph 1 of these Proceedings, that the former Collectors of the Canara District differed slightly in their proposals for dealing with these allowances; and that while the Board gave their unqualified approval to Mr. Maltby's proposals, and directed that in some cases those proposals should be carried into effect (which has since been done), they also gave a qualified support to Mr. Fisher's propositions under which a considerable number of payments have been retained in deposit, as shewn in Statement No. 1 which accompanies Mr. Morris' letter, under date 17th February 1864, No. 30.

8. The only point on which Messrs. Maltby and Fisher differed was with reference to the treatment of the Agraharam Inámdars who are so numerous in this District. The grants in these cases required that the grantees should maintain houses and reside in certain places; and Mr. Fisher was in favor of requiring all persons whose names were included in the grants, who, though absentees, had resided in the Agraharam within twelve years, to return to residence on pain of the allowance being resumed on death; an option which he was not prepared to give to persons who had been absent for a longer period than twelve years, in every which case he proposed that the allowances should lapse to Government on death. Mr. Maltby did not include this arrangement in his proposals, and further he recommended that in some cases mere personal grants held without documents should be continued for two lives and then lapse; whereas Mr. Fisher would have continued them only during the lives of the present holders.

9. Mr. Morris' recommendations differ considerably from those of both his predecessors; for as above shewn he would leave the value of all personal grants to be decided by the Inám Commissioner; and secondly, he proposes to treat the Agraharam grants on altogether different principles. He would separate the allowances into two classes:—those for the performance of any distinct religious service, and those which are of a purely personal description.

10. Mr. Morris is in favor of commuting all the payments for religious service for grants of land, and he reports that 90 per cent., of the present recipients of these allowances are in possession of lands in which a remission might be given equal to the amount at present paid in ready money. He also recommends that the future superintendence of these Inámdars be left to the Committee about to be appointed under Act XX. of 1863.

11. The Board, as at present constituted, are of opinion that the best mode of dealing with these allowances will be to classify them under four heads:—

(1.) RELIGIOUS ENDOWMENTS, in which class all endowments of religious institutions should be placed; (2.) SERVICE YEOMIAHS, which would include all personal grants which require the performance of religious or other duties, or residence in a particular place; (3) STATE PENSIONS; and (4) PERSONAL GRANTS, which would include all grants to individuals of a merely charitable nature, as well as those for which service was nominally required but has never been exacted.

12. The Board would at once commute all grants falling under Class I for land, and would adopt Mr. Morris' suggestion to place the institutions under the

management of the existing trustees, subject to the provisions of Act XX. of 1863. A list of these grants would then be prepared, as they would be precisely of the nature of the Ináms referred to in Rule III. of the Inám Rules, and would be continued to the present holders and their successors, subject only to the maintenance of the edifices, and the performance of the religious services.

13. The grants in the second Class, the Board would register as service Yeomiahs, and would bring under regular audit those of them which are for religious service being commuted for land, as directed in paragraph 3 of the Government Order, under date 2nd July 1863, No. 1,116.

14. Class III. would form an addition to the permanent pension list. And the entries in Class IV. would be similarly treated when good grounds existed for believing that the allowances were originally given in perpetuity. In other cases these grants would be continued as life pensions to their present holders.

15. The Board will now proceed to record their opinion as to the classes in which the several allowances entered in the statements accompanying Mr. Morris' letter of the 27th November 1863, No. 218, should be entered.

16. Of the religious grants (marked *a* in the annexed marginal Statement) No. 1 should be entered in the respective names of the persons among whom it is divided in Class II., as should also Nos. 5 and 6. No. 2 should be entered in Class IV., as none of the parties act up to the conditions of the grant; the allowances being continued for life only. Nos. 3 and 4 being religious endowments would fall under Class I. It is reported that these two grants have been already commuted for land, and that the parties are satisfied with the commutation. Nos. 7 and 8 being it is said hereditary would, with No. 3 of the personal grants (marked *b* in the margin) be placed in Class IV.; but this last grant would be resumed on lapses, as no evidence is produced to shew that the allowances are hereditary. The only remaining grants in this Talook, Nos. 1 and 2 of the personal grants (marked *b*) being pensions to Poligar families would of course fall under Class III.

Old Mangalore Talook.

Class I.

		Rs.	A.	P.			Rs.	A.	P.
No.	3 *a*	103	6	0	No.	4 *a*	240	0	0

Class II.

		Rs.	A.	P.			Rs.	A.	P.
No.	1 (*a*)	46	2	4	No.	6 *a*	148	0	0
,,	5 *a*	48	12	0					

Class III.

No.	1 *b*	331	12	0	No.	2 *b*	793	12	0

Class IV.

No.	2 *a*	10	1	2	No.	8 *a*	400	0	0
,,	7 *a*	1	9	7	,,	3 *b*	28	3	8

17. Old Buntwal Talook.—Nos. 1 and 2 of the religious grants would fall under Class II., resumption on death following non-performance of service or non-residence, the course already followed to some extent as shewn in Statement No. 1 of Mr. Morris' letter, dated 17th February 1864, No. 80. No. 3 would fall under Class IV., as also Nos. 2 and 5 of the charitable grants; the former being for service not now performed, and the latter being unsupported by documents both would lapse at death. No. 4 of the charitable grants would be placed in Class III., and Nos. 1 and 3 in Class I.

Class I.

		Rs.	A.	P.			Rs.	A.	P.
No.	1 *b*	36	4	10	No.	3 *b*	84	1	7

Class II.

No.	1 *a*	239	13	8	No.	2 *a*	24	1	7

Class III.

		Rs.	A.	P.
No.	4 *b*	201	0	0

Class IV.

		Rs.	A.	P.			Rs.	A.	P.
No.	3 *a*	3	0	9	No.	5 *b*	6	0	0
,,	2 *b*	2	6	5					

18. Old Puttur Talook.—Nos. 1 to 4 of the religious grants the Board would confirm and place in Class I.; but they would not increase No. 1 by Rs. 16-14-8; the amount it is said of the average collections from a profession tax claimed by the Pagoda and apparently sanctioned by the authorities in former years. Such collections are always liable to lead to oppression and injustice; and neither this sum nor that of Rupees 14-13-2 is held on very definite authority. The Board think therefore that the holders of the grant will be liberally dealt with if the latter sum is secured to them. Nos. 5 and 6 would fall under Class II. Of the charitable grants, No. 1 should be placed in Class IV, and be resumed on the death of the present holder. Nos. 2, 3, 5, and 6 should also be entered in this class, as they appear to be hereditary allowances and should be continued to the descendants of the present holder. The further information in regard to No. 5 has not been afforded; but meantime the Board would place it also in this class.

Class I.

		Rs.	A.	P.			Rs.	A.	P.
No.	1 *a*	14	3	2	No.	3 *a*	16	15	3
,,	2 *a*	9	7	2	,,	4 *a*	12	12	10

Class II.

No	5 *a*	56	11	7	No.	6 *a*	2	0	0

Class IV.

No.	1 *b*	6	0	0	No.	4 *b*	20	0	0
,,	2 *b*	48	0	0	,,	5 *b*	27	10	10
,,	3 *b*	20	0	0	,,	6 *b*	16	1	2

19. Old Barcur Talook.—The Ináms of the Barcur Talook, the Board would class as shewn in the margin; the service or residence required in the cases of those entered in Class II. being enforced on penalty of the allowance being transferred to Class IV. and resumed at the death of the present holder. A portion of No. 18 of the so-called religious grants is held in deposit, as shewn in Mr. Morris' Statement; but the Board would pay the claimant the arrears if the service has been kept up, and would continue the grant to him on his making his appearance. The grant No. 4 of the charitable grants should be reported on further with reference to Mr. Fisher's remarks on it; but meantime the Board would include it in Class IV.

Class I.

		Rs.	A.	P.			Rs.	A.	P.
No.	7 *a*	194	15	3	No.	13 *a*	166	6	10
,,	8 *a*	116	0	0	,,	14 *a*	9	12	0
,,	9 *a*	899	0	5	,,	15 *a*	12	7	2
,,	10 *a*	242	11	2	,,	16 *a*	17	6	0
,,	11 *a*	98	0	0	,,	17 *a*	4	0	0
,,	12 *a*	16	14	0					

Class II.

		Rs.	A.	P.			Rs.	A.	P.
No.	1 *a*	325	3	8	No.	18 *a*	154	2	5
,,	2 *a*	333	6	5	,,	19 *a*	12	0	0
,,	3 *a*	83	4	0	,,	20 *a*	42	0	0
,,	4 *a*	39	2	9	,,	2 *b*	56	2	5
,,	5 *a*	141	11	12	,,	3 *b*	3	9	2
,,	6 *a*	64	0	0					

Class IV.

		Rs.	A.	P.			Rs.	A.	P.
No.	1 *b*	54	0	0	No.	4 *b*	80	0	0

20. Old Talook of Udipi.—In this Talook, Cases Nos. 5 to 17 would fall into Class I. as religious endowments and the remainder, with the exception of that entered last into Class II. as religious and service grants, though some of the parties included in Nos. 19 and 20 have no duties to perform. These might be transferred to Class IV. if it be thought desirable to divide the grant. The case entered last, a so-called washerman's grant, would have been entered in Class IV. if it had not been resumed, as shewn

Class I.

		Rs.	A.	P.			Rs.	A.	P.
No.	5 *a*	145	1	11	No.	11 *a*	416	14	5
,,	6 *a*	161	9	2	,,	12 *a*	352	10	5
,,	7 *a*	174	13	2	,,	13 *a*	2	0	0
,,	8 *a*	339	8	5	,,	14 *a*	3	6	5
,,	9 *a*	843	8	0	,,	15 *a*	78	6	5
,,	10 *a*	16	9	2	,,	16 *a*	6	10	10
					,,	17 *a*	33	6	10

Class II.

	Rs.	A.	P.		Rs.	A.	P.
No. 1 *a*	491	6	0	No. 18 *a*	246	15	3
„ 2 *a*	63	5	3	„ 19 *a*	71	9	2
„ 3 *a*	326	4	0	„ 20 *a*	96	1	7
„ 4 *a*	72	0	0	„ 1 *b*	14	4	0

Class IV.

No. 52 *b* Rupees 6 5 0 (resumed).
* Rupees 5 12 0

Class I.

	Rs.	A.	P.		Rs.	A.	P.
No. 9 *a*	2	0	0	No. 16 *a*	47	2	10
„ 14 *a*	41	1	7	„ 17 *a*	8	0	0
„ 15 *a*	49	9	7				

Class II.

No. 1 *a*	23	5	0	No. 7 *a*	1	5	7
„ 2 *a*	100	15	2	„ 8 *a*	1	5	7
„ 3 *a*	134	12	10	„ 10 *a*	28	9	7
„ 4 *a*	197	4	0	„ 11 *a*	7	12	5
„ 5 *a*	279	14	10	„ 18 *a*	45	11	12
„ 6 *a*	53	0	0				

Class IV.

No. 12 *a*	3	12	10	No. 13 *a*	1	14	5

Class I.

	Rs.	A.	P.		Rs.	A.	P.
No. 1 *a*	576	3	2	No. 8 *a*	145	1	7
„ 2 *a*	88	3	2	„ 9 *a*	55	2	0
„ 3 *a*	3	10	0	„ 10 *a*	1,148	14	5
„ 4 *a*	10	10	10	„ 11 *a*	3	9	2
„ 5 *a*	33	12	5	„ 12 *a*	241	12	10
„ 6 *a*	12	7	2	„ 13 *a*	3	8	10
„ 7 *a*	35	11	7	„ 16 *a*	15	2	10

Class II.

No. 14 *a*	3	8	10	No. 4 *c*	5	5	7
„ 15 *a*	245	8	0	„ 5 *c*	10	15	2
„ 1 *b*	7	4	10	„ 6 *c*	2	10	10
„ 1 *c*	5	4	10	„ 7 *c*	3	0	0
„ 2 *c*	5	5	2	„ 8 *c*	2	10	10
„ 3 *c*	6	0	0	„ 9 *c*	3	9	2

Class IV.

No. 2 *b*	163	15	7	No. 5 *b*	12	0	0
„ 3 *b*	7	5	7	„ 6 *b*	12	0	0
„ 4 *b*	24	0	0				

23. In his letter, dated 14th January 1864, No. 9, Mr. Morris reports that the several Talook Statements disposed of in the foregoing paragraphs of these Proceedings contain every payment which does not appear in his accounts, with the exception of a sum of Rupees 395-0-6, which is the amount of certain grants made by the Government subsequent to the British assumption of the Province. Of this sum Rupees 86-14-10 is made up of two personal remissions of assessment; the one to be continued for life to the present holder of the land, and the other to be in Statement No. 1. enclosed with Mr. Morris' letter, dated 17th February 1864, at the death of the last holder, on the ground that no duties were performed and that there was nothing to shew that the allowance was intended to be hereditary. A portion* of grant No. 2 *a* has also been resumed as shewn in the same Statement, the late holder having left no heirs.

21. Old Beakul Talook.—In this Talook five grants to religious institutions would be placed in Class I. and the remainder, with the exception of two personal grants, would fall into Class II. as Service Yeomiahs. Several portions of these latter have already been withheld in consequence of non-performance of service or non-residence, as shewn in the Statement referred to in the previous paragraph, and the amount in deposit should now be credited to Government.

22. Cundapur Talook.—In this Talook all the so-called religious grants, except Nos. 13, 14, and 15, would fall into Class I. though perhaps No. 11 should be placed in Class IV. and be resumed on the death of the present holder, as the service originally prescribed is not performed. No. 16 being a grant to a Christian Church, might also be included with the other grants in Statement No. 2 of Mr. Morris' letter, dated 17th February 1864, No. 30, none of which are included in the present Talook Lists. The permanent grant, with the exception of No. 1, would be placed in Class IV. and the remaining grants being for service of some description would fall into Class II.

continued during the life of the original grantee (1839) and for two succeeding generations. The remainder, a sum of Rupees 308-1-8 is the remission granted, under the Order of Government quoted, on the lands belonging to certain Christian Churches. Though these lands are not entered in the Statement No. 1 of Mr. Morris' letter, dated 14th January 1864, No. 9, as being in the possession of the Church Trustee who receives the allowance, the Board presume that such is the case both in regard to the grants to Christian Churches and to the two personal grants. The Board recommend therefore, that the assessment of these lands be permanently reduced by the amount of the present remission in the case of the former grants, and that a similar course be adopted in the case of the two personal grants for the period during which they are to be in force. Should the remission granted in favor of a Christian Church in the Cundapur Talook, No. 16 of the religious grants, and alluded to in paragraph 22 above, be on the lands of the institution, the same course should be followed in this case as in the other Christian Church endowments.

24. If these grants be included with those entered in the Talook Statements and be disposed of as proposed, the whole of the unaudited charges of the South Canara Collectorate will be adjusted, and the Board accordingly recommend that the Collector be directed to prepare at once four Class lists, and to make proposals for the commutation for land of all grants entered in Class I. as well as those entered in Class II. which come within the scope of paragraph 3 of the Government Order, dated 3rd July 1863, No. 1,116. The course pursued by Mr. Maltby in making the commutation appears from paragraphs 2 and 3 of Mr. Morris' letter, dated 17th February 1864, No. 30, to have been satisfactory to the Inámdars, and the same plan should be now adopted whenever practicable. The lists of Classes II., III., and IV. should be forwarded to the Civil Paymaster when finally approved by Government. The Board would further suggest that no deduction from the Kistbundy Beriz should be permitted after the commencement of the coming Fusly.

25. The alterations which this arrangement will involve in his estimates of charges and receipts should, of course, be duly reported by Mr. Morris; but the increase caused under the head of Receipts, by his discontinuing the premanent deduction in the demand, will necessarily cover the increased charge.

No. 452. Order thereon, 26th March 1866, No. 748.

Miscellaneous.

1. With these papers the Board submit a complete Statement of the payments to institutions and individuals, made in the form of deductions from the Kistbundi Beriz, in the District of South Canara.

2. This Statement, or rather the corresponding Statement for North and South Canara, which then formed one District, was called for by Government so far back as October 1852, and the interval has been mainly employed in the elaborate enquiry by the Collectors, with their ordinary Establishment, into the origin and history of the different grants.

3. From the correspondence contained in the Proceedings now under review, it appears that the late Collector of South Canara proposed that the allowances

should be divided into four classes, and that two of them should be handed over to the Inám Commissioner for adjudication. The Board of Revenue and the Inám Commissioner are, however, both of opinion, that it is no part of the duty of the Commission to settle Yeomiahs or other money allowances; and they further agree in considering that the actual Ináms in South Canara are few in number and limited in extent that they may advantageously be left to be disposed of by the Collector and his subordinates. Government concur in these views, and accordingly direct that the adjudication on all Ináms and money allowances in the District shall be conducted by the local Revenue Officers.

4 The Board on a final consideration of the Statements of Kistbundi deductions in South Canara, and of the recommendations of Messrs. Maltby, Fisher, and Morris with respect to them, propose that all such allowances should be arranged under four heads, viz.:—

(1.) Religious endowments.
(2.) Service emoluments.
(3.) State pensions.
(4.) Personal grants.

They review Mr. Morris' abstract Statement, Talook by Talook, and classify the grants in accordance with their scheme. They then propose that revised lists should be prepared by the Collector in accordance with this classification; that Class I. should be commuted for land and placed under existing Trustees, subject to the provisions of Act XX. of 1863; that Class II. should be registered and treated as service Yeomiahs and brought under regular audit, the religious grants being commuted for land; that Class III. and as many of the grants in Class IV., as appear to have been originally granted on perpetuity should form a part of the permanent pension list; and that the remaining grants in Class IV. should be treated as life pensions, ceasing at the death of the present holders.

5. After a careful consideration of the papers before them, Government approve of these propositions, and see no reason generally to alter the classification of particular allowances indicated in paragraphs 16 to 23 of the Proceedings, but in this last respect they desire that the present Collector will exercise his discretion in classing the grants according to what he deems the most correct application of the principles laid down.

6. The Collector will, therefore, prepare and submit, through the Board of Revenue, as soon as possible, four lists prepared in accordance with the scheme which has now been approved, and containing the necessary propositions with regard to commutation, resumption, and so forth. Government will then pass such orders with regard to particular cases, including those specially noticed in paragraphs 16 to 23 as may be required, and will forward the lists of Classes II., III., and IV., as finally sanctioned, to the Accountant General.

7. The deductions from the Kistbundi Beriz will cease as soon as the arrangements for otherwise providing for the grants as approved can be carried out.

(Signed) J. D. SIM,
Secretary to Government.

(6)

No. 879.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 8th February 1864.

Read the following letters :—

From the Acting Collector of South Canara, dated Mangalore, 27th November 1863, No. 218.

1. With reference to the Sub-Secretary's Official Memorandum, No. 838, dated 15th October 1863, and the Board's Proceedings, No. 2,466, dated 28th April 1863, I have the honor to forward herewith one Statement of deductions from the Kistbundy Beriz of the Cundapur Taluk, and another for the remaining Taluks of this District, in which the proposals of my predecessors as well as my own recommendations are entered in detail.

2. The Inams of Canara are, as the Board are aware, money pensions. They consisted originally of assignments of the Government revenue leviable upon certain lands; which revenue has, since the commencement of our rule, been collected by us, and a money payment made instead to the Inamdars.

3. The two points which I have kept in view in considering the question of these Inams have been; firstly, whether there is anything so peculiar about them as to render it inexpedient that they should be adjudicated and settled by the Inam Commissioner; and secondly, whether a permanent remission of the assessment of certain lands in this District could not be made to these Inamdars in lieu of their present allowances, and the Government thus become in future altogether disconnected from such payments.

4. As regards the first point, I have looked very carefully through the Inam Rules, and have come to the conclusion that they are exactly suited to the settlement of these money Inams.

5. It is true that the Rules are framed for the adjudication of the *Inam lands* of the Madras Presidency; but I cannot see how this makes the principles there laid down less applicable to money Inams, for the only practical difference is that the proof of enjoyment in the former case is not so easy as in the latter. For instance, Rule No. 1 states that proved enjoyment as Inam for fifty years constitutes a valid title, and as there can be no doubt as to our having disbursed the money payments in this District for more then that length of time the validity of titles is set at rest, and all that has to be considered is how they can be brought under one of the several classes of Inams mentioned in Rule II.

6. Agreeably to Rule II each Inam is to be disposed of according as it belongs to one of the following general classes, viz.,

"*First.*—Grants or endowments of religious and charitable institutions and for service therein.

"*Second.*—Personal or subsistence grants.

"*Third.*—Grants by former Governments in remuneration for services in the Revenue "or Police Departments which are no longer rendered or required.

"*Fourth.*—Village Service Inams;"

And as all the Inams in this District appear to me to belong to either the 1st or 2nd class, I have recommended their settlement accordingly: some being disposed of by the Collector, and some by the Inam Commissioner, according to the circumstances of each case, and for the reasons stated by me in the column of Remarks.

7. With reference to the second point, viz., whether a permanent remission of certain land in this District could not be made to these Inamdars in lieu of their present money allowances; I quite agree with Mr. F. N. Maltby that if a grant of land is to be made at all it ought to be such an assignment as can be levied by the Inamdar without difficulty, and selected moreover without reference to the particular lands on which the original assignment was made—particular care being taken that no land situated in a Kumbarti Estate is chosen for the purpose.

8. In paragraph 2 of the Proceedings of Government, dated 2nd July 1863, No. 1,166, it is stated that "the Bill now before the Honorable the Governor's Council for the purpose of

making Laws, will vest trustees and persons in their position with summary powers of distraint for arrears," and as this will, I imagine, include such Inamdars as I am now treating of, one of the objections against the proposed measure, viz., the difficulty of realizing punctually the amounts due, will thus be removed.

9. The other objection which has been raised to the commutation in question is, that the difficulties of supervision will be much increased thereby. This is no doubt true; but I must say that I do not see how it can be considered an objection at all since the promulgation of Act XX of 1863—for that Act has been expressly passed in order to relieve the Revenue authorities from duties which embrace "the superintendence of endowments made for the maintenance of religious institutions."

10. For the foregoing reasons therefore, I have recommended in the Statements now forwarded, that all money payments (with the exception of some very few which were simply pensions or granted for purposes altogether unconnected with religious observances) should be commuted into land of equal value; that the superintendence of Grants for endowments to religious institutions, such as Temples or Mosques, or for services therein, should be vested in the Committees to be appointed under Act XX of 1863; that the Inam Commissioner should settle the actual value of all personal or subsistence Inams, after which they also should be commuted into land of equal value; and that grants for purely charitable objects, such as the support of a water-pandal, &c., should continue as heretofore to be paid in money and be under the superintendence of the Collector.

ENCLOSURE No. 1.

ABSTRACT.—Statement showing the Kistbundy deductions on account of Inams in the Cundapur Taluk.

ENCLOSURE No. 2.

ABSTRACT.—Statement of Kistbundy deductions on account of Inams in the Zillah of South Canara.

From the same Officer, dated Mangalore, 14th January 1864, No. 9.

1. With reference to the Board's Official Memorandum, dated 6th January 1864, No. 10, I have the honor to state:—

Firstly.—That the commutation of the Bramadayam allowances for land has been carried out only in the Mangalore Taluk.

Secondly.—That no allowances which were deemed to be of a personal nature in the Statements have been resumed on the occurrence of lapses; but that certain payments have been withheld pending the final orders of the Board on the different reports forwarded by my predecessors, and are still in deposit for the same reason.

Thirdly.—That the Returns in question contain every payment which does not appear in my accounts, with the exception of those entered in the margin, which were granted at different times by the Government since this District came into the possession of the English; and

	Amount.		
Mangalore Taluk.	Rs.	A.	P.
Grants to Christian Churches.....	125	15	7
Do. to private individuals.....	86	14	10
	212	14	5
Cassergode Taluk.			
Grants to Christian Churches.....	11	6	5
Udipi Taluk.			
Do. do.	170	11	8
Total.....	395	0	6

Fourthly.—That the payments are made annually by the Tahsildars or Taluk Serishtadars in person to the recipients at the Taluk Kacheris.

2. As the Board may perhaps wish to be supplied with full particulars of the various sums in deposit, and the other payments which do not appear in the Accounts as mentioned above, I am having the same prepared, and will forward them with as little delay as possible.

3. There is one fact in connection with the Bramadayam Inams of this District which I beg to bring to the notice of the Board. It is that the lands entered in the accompanying Statement marked A are still in the possession of either the persons in whose favor the revenue therefrom was originally granted, or of others from whom they collect it, and that this revenue is consequently annually remitted to them by the Government instead of being collected from them and remitted to others. These particular lands are therefore to all intents and purposes Inam lands such as exist in other Districts. This fact does not in any way alter the principle on which I would deal with these cases, as laid down in my Statement, dated 27th November 1863, and indeed makes their disposal even easier than before; but as I did not then mention that in these particular instances the grants of land had never actually been converted into money payments, though they appear in my Accounts as deductions from the Kistbundy Beriz, I beg now to supply that omission.

ENCLOSURE No. 1 (A.)

ABSTRACT.—Statement showing the particulars of the lands which continued in the possession of the Inamdars, &c., when the grants were generally converted into money payments.

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1. The Board desire to place the subject before Government in as complete a form as possible. They resolve therefore, to await the Statement referred to in paragraph 2 of the second letter; but Mr. Morris will be requested to forward it with as little delay as possible.

2. Mr. Morris will be good enough to take the same opportunity of explaining at what date the Bramadayam Inams in the form of deductions from the Kistbundy Beriz of the Mangalore Taluk were commuted for land; whether the commutation was generally acceptable and has worked well; and whether occupied land was given in any case, and on what terms.

(True Copies and Extract.)

(Signed) R. A. DALYELL,
Sub-Secretary.

To G. L. Morris, Esq., Acting Collector of South Canara.

Exd. R. H. Lee.

1864. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 8th February 1864.

Despatched

Received

No. 879.

Requesting to forward the Statement referred to in letter of 14th January 1864, No. 9; and calling for certain explanation regarding the Brmadayam Inams.

No. 2,989.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th May 1864.

Read again letters from the Acting Collector of South Canara, dated 27th November 1863, No. 218, and 14th January 1864, No. 9, recorded in the Board's Proceedings, under date 8th February 1864, No. 879.

Read the following papers:—

From the Acting Inam Commissioner, dated Coimbatore, 19th February 1864, No. 3.

1. Mr. Morris having forwarded to this Office a copy of his letter to your address, dated 27th November 1863, No. 218, on the subject of the Inams of the District of South Canara, I have the honor to submit the following observations thereon for the consideration of the Board of Revenue.

2. I agree with Mr. Morris that assignments of land revenue, whether collected by the assignees themselves or through the intervention of the Collector, are adjudicable by this Department: provided the locality on which the assignment is made is known and entered in the Accounts; but I cannot concur with him in the opinion that all money pensions granted for religious or personal purposes in lieu of resumed lands, offices, and privileges also fall within the cognizance of this Department. Copies* of my letter to Mr. Morris containing my views on the subject and of his reply are enclosed. The Commission was organized for the adjudication of Inam *lands* and the settlement of their revenue; one of its chief objects being to make the property more valuable by removing the various and uncertain conditions of resumption. The numerous Yeomiahs and other money allowances in other Districts which have not been settled by this Department are exactly of the same tenure as those money pensions of South Canara which are not connected with land. No inquiry is necessary to determine the value of money pensions, as rules have already been laid down by the Board of Revenue for their commutation at the option of the holders. As regards the other point, whether assignments of the revenue of certain lands cannot be made in lieu of the present money allowances, I am of opinion that the measure if sanctioned can only be carried out by the local revenue authorities.

* To Mr. Morris, 13th August, 1863, No. 298.
From do. 30th November 1863.

3. Even the few assignments of land revenue which may be cognizable by this Department I purpose, with the permission of the Board and Government, to leave to the Collector for settlement, as has been done in the District of Malabar. The value of the Inams in North and South Canara, which seem to be of the description considered by me as cognizable by this Department, is shown in the margin. Half of this amount may be supposed to belong to North Canara, now attached to the Presidency of Bombay; and the remaining Inam property is so small that it is hardly worth the while of a Deputy Collector of the Inam Commission to proceed to that District for its settlement.

	Rs.
Devadayem... ...	3,000.
Personal...	4,000.

4. The views I have expressed are in accordance with those held by Mr. Taylor, who, before his departure for Bombay, decided that the present communication should be made to the Board of Revenue before addressing Government on this subject.

ENCLOSURE No. 1.

From W. T. BLAIR, Esq., Acting Inam Commissioner; to G. L. MORRIS, Esq., Acting Collector of South Canara, dated Coimbatore, 13th August 1863, No. 298.

1. In reply to your letter of the 31st ultimo, No. 94, I have the honor to inform you that as the District of South Canara has not yet been taken up by this Department, the lapsed Inam, which forms the subject of the Order of Government quoted, will be inquired into in due course, and disposed of at the same time as the other Inams of the District.

2. Meanwhile as you think the settlement of the case necessary for the realization of certain Kist due to Government, I am of opinion that under the explanation of the tenure given by the Board of Revenue, and their expressed opinion in the case, the Inam whatever may be its exact

nature, whether a mere deduction from Kistbundy or an assignment of the revenue of a certain defined tract of land, is one of that class which by the rules of this Department will be confirmed and continued to the heirs of the deceased Inamdar, subject to the usual conditions of religious service attached to it.

3. Hitherto it was the general impression that there were no Inam tenures held in land in Canara, and that what were usually considered as that light were of the character of permanent remissions of revenue, as explained in the Tabular Statement accompanying Mr. Fisher's letter to the Inam Commissioner, dated 4th July 1859.

4. On re-considering, however, the remarks contained in the Abstract Statement of Inams furnished by Mr. Fisher, with his letter to the Commissioner of the 18th July 1859, I find that it is by no means certain that the Inams of Canara are of the description surmised. It would appear that "some endowments are enjoyed upon lands "belonging to the temples or recovered by the grantees direct from other landlords."

Vide remark opposite 1 "Devastanams."

"In another case it is remarked that the "endowments are collected from the proprietors "of land, partly by the grantees and partly "realized by Government and distributed to them." Again in other cases it would seem that the whole of the grant is realized by Government and paid to the several incumbents. In all cases the amount of the Inam being included in the Beriz or Assessment and again shown under the head of Permanent Reductions.

Vide remark regarding 2 "Mattams."

5. In a District like Canara where all land is private property, an Inam simply means an assignment of the revenues of particular lands for certain purposes of Charity or personal benefit; and I do not think that the circumstance of the Inamdar collecting the revenue so assigned himself, or the Government doing it for him, alters the tenure so long as the lands upon which the assignments are made are recognized as Inams and remain unaltered. I shall feel much obliged by your informing me whether the character of the Canara Inams is *such* as I have described.

6. A reply at your earliest convenience will enable me to determine whether any and what steps have to be taken for the settlement of the Inam tenures of your District.

7. As a portion of the former District has been transferred to the Bombay Presidency, since the date of Mr. Fisher's Return of Inams above alluded to, I have to request the favor of your furnishing me with an amended Statement in the annexed form for South Canara:—

Form

1. Name of Taluk.
2. Name of Wurg or Village.
3. Name of Institution.
4. Extent and description of the land on which the Inam is assigned.
5. Value of Inam.
6. Portion realized by Inamdar, and portion by Government.
7. Tenure whether Permanent, or for how many lives.
8. Remarks as to granters, grantees, &c., as given in Mr. Fisher's Statement.

ENCLOSURE No. 2.

From G. L. MORRIS, Esq., Acting Collector of South Canara; to G. N. TAYLOR, Esq., Inam Commissioner, dated Mangalore, 30th November 1863, No. 147.

1. With reference to the Acting Inam Commissioner's letter, dated 13th August 1863, No. 298, I have the honor to forward herewith for your perusal copy of a letter which I have written to the Board of Revenue on the subject of the Inams of this District.

2. You will perceive from this letter that I am of opinion that the Inam Rules are suited to the adjudication of these Inams, and that I recommend that certain of them should be settled by your Department.

3. I purpose therefore, with your permission, to defer forwarding the Statement called for by Mr. Blair in paragraph 7 of his letter under reply until I have been favored with the Board's views on the whole subject.

(True Copies.)
(Signed) W. T. BLAIR, Acting Inam Commissioner.

From the Acting Collector of South Canara, dated Kap, 17th February 1864, No. 30.

1. With reference to the Proceedings of the Board of Revenue, dated 8th February 1864, I have the honor to forward herewith the Statements referred to in paragraph 2 of my letter, dated 14th January 1864, No. 9.

2. The Brahmadaya Inams of the Mangalore Taluk, referred to by the Board, were commuted for land in 1855. Land situated in the Muli Wurgs of the Inamdars and in their occupation was in each case given; but no particular terms were insisted on that I can discover. The Beriz due on such lands appears to have been simply made over to the Inamdars, on the understanding that it was in future to be appropriated for the use of the institutions, to the support of which Government had previously been making money payments.

3. On receipt of the Board's Proceedings, I sent for two of the aforesaid Wurgdars, who happened to be living in the neighbourhood of my Camp, and asked them whether the commutation had been acceptable to them, and they at once said that it had, *because the commutation had been made for land situated in their own Wurgs.*

4. I have therefore no hesitation in saying that the commutation made in 1855 has worked well.

5. I find from inquiries, and from what my Serishtadar tells me, that 90 per cent. of the persons receiving Brahmadaya Tusdiks in this District are in possession of sufficient Muli Wurg land of their own to allow of the money payments now received by them being commuted for such land, and I am therefore of opinion that in all these cases the proposed commutation will be acceptable and work well.

6. With regard to the remaining 10 per cent., there is no doubt that in the present state of things money payments as heretofore would be preferred; but if the Inamdars are allowed to select such land in Bharti Wurgs as they may prefer, and the power of landlords, as regards the collection of rent, is clearly defined in the new Revenue Code, I think that in these cases also the commutation will not be objected to.

ENCLOSURE No. 1.

ABSTRACT.—Statement showing the Brahmadaya Tusdiks remaining in deposit in the District of South Canara pending the receipt of final orders from the Board of Revenue on the different reports submitted regarding the same.

ENCLOSURE No. 2.

ABSTRACT.—Statement of Inams granted in the District of South Canara after the accession of the Honorable Company.

From Collector of Canara 10th August 1854.
Board's Proceedings 11th September 1854.
From Collector of Canara 21st March 1856.
Board's Proceedings 22nd May 1856.
From Collector of Canara 18th August 1857.
Do. do. 9th December 1857.
Board's Proceedings 27th January 1858.
From Collector of Canara 7th January 1859.
Board's Proceedings 28th June 1859.
From Collector of Canara 5th April 1860.
Board's Proceedings 7th July 1860.
From Collector of Canara 30th December 1862.
Board's Proceedings 28th April 1863.

1. Resolved that the letters above recorded, together with the papers noted in the margin, be submitted for the consideration and orders of His Excellency the Governor in Council.

2. When it was ordered that all payments to institutions or to individuals in the form of deductions from the Kistbundy Beriz should be brought under regular audit, permission was given that such payments in the District of Canara should be continued as an exceptional

case, in consideration of the voluminous Statements which it was necessary to prepare. These Statements have at last been completed; and with that for the Candapor Taluk, the Collector has forwarded an Abstract Statement for the whole of the remaining portions of the District, embracing both his own recommendations and those of his predecessors in each case.

3. The deductions from the Kistbundy Rent are in fact grants of Government revenue to different institutions and to individuals. Previous to the assumption of the Province by the British Government, the Government granted a remission and then left the Inamdars to collect his benefaction for himself. Subsequently, these assignments of revenue were attached by Government, and a payment was made from the Treasury to the assignee. The remission of revenue is occasionally made on the lands of the person receiving the allowance, as shown in Statement No. 1 which accompanies Mr. Morris's letter, dated 14th January 1864, No. 9; but this was not often the practice in the Taluks which composed the old District of South Canara.

4. Mr. Morris is in favor of sub-dividing all these allowances into four classes; (1) GRANTS FOR RELIGIOUS PURPOSES which he would at once commute for land under the recent orders; (2) GRANTS TO INDIVIDUALS which may be fairly viewed as personal grants, though in some cases some description of service may be attached to the grant. These grants he would hand over to be dealt with by the Inam Commissioner under the Inam Rules; (3) CHARITABLE GRANTS FOR THE PUBLIC BENEFIT which kind he would continue as a permanent charge on the State and retain under the Collector's management; and (4) (as the Board gather from his remarks in the Statements) GRANTS TO POLIGARS AND TO NOBLE FAMILIES, in which case from motives of policy, he would continue the grant in the form of pensions from the State.

5. The Acting Inam Commissioner very justly observes in his letter recorded at the head of these Proceedings, that Mr. Morris's remarks apply with as much justice to the numerous Yeomiahs and other payments made in all Districts as they do to the Kistbundy deductions under notice; and that as the Inam Commission was organized for the adjudication of Inam *lands* he does not consider it advisable that the determination of the value of these money payments should devolve on his Department.

6. The Board concur with the Acting Inam Commissioner, and agree with him in thinking that the settlement of the Inam cases, properly so called, in the Canara District may with advantage be left to the local Revenue officers. The Board therefore beg to recommend that orders to this effect be issued by Government.

7. It appears from the Statements and correspondence quoted in the margin to paragraph 1 of these Proceedings, that the former Collectors of the Canara District differed slightly in their proposals for dealing with these allowances; and that while the Board gave their unqualified approval to Mr. Maltby's proposals, and directed that in some cases those proposals should be carried into effect (which has since been done), they also gave a qualified support to Mr. Fisher's propositions under which a considerable number of payments have been retained in deposit, as shown in Statement No. 1 which accompanies Mr. Morris's letter, under date 17th February 1864, No. 30.

8. The only point on which Messrs. Maltby and Fisher differed was with reference to the treatment of the Agraharam Inamdars who are so numerous in this District. The grants in these cases required that the grantees should maintain houses and reside in certain places; and Mr. Fisher was in favor of requiring all persons whose names were included in the grants, who, though absentees, had resided in the Agraharam within twelve years, to return to residence on pain of the allowance being resumed on death; an option which he was not prepared to give to persons who had been absent for a longer period than twelve years, in every which case he proposed that the allowances should lapse to Government on death. Mr. Maltby did not include this arrangement in his proposals, and further he recommended that in some cases where personal grants held without documents should be continued for two lives and then lapse; whereas Mr. Fisher would have continued them only during the lives of the present holders.

9. Mr. Morris's recomendations differ considerably from those of both his predecessors; for as above shown he would leave the value of all personal grants to be decided by the Inam Commissioner, and secondly, he proposes to treat the Agraharam grants on altogether different principles. He would separate the allowances into two classes:—those for the performance of any distinct religious service, and those which are of a purely personal description.

10. Mr. Morris is in favor of commuting all the payments for religious service for grants of land, and he reports that 90 per cent., of the present recipients of these allowances are in possession of lands in which a remission might be given equal to the amount at present paid in ready money. He also recommends that the future superintendence of these Inamdars be left to the Committee about to be appointed under Act XX of 1863.

11. The Board, as at present constituted, are of opinion that the best mode of dealing with these allowances will be to classify them under four heads:—

(1.) RELIGIOUS ENDOWMENTS, in which class all endowments of religious institutions should be placed; (2.) SERVICE YEOMIAHS, which would include all personal grants which require the performance of religious or other duties, or residence in a particular place; (3) STATE PENSIONS; and (4) PERSONAL GRANTS, which would include all grants to individuals of a merely charitable nature, as well as those for which service was nominally required but has never been exacted.

12. The Board would at once commute all grants falling under Class I for land, and would adopt Mr. Morris's suggestion to place the institutions under the management of the existing trustees, subject to the provisions of Act XX of 1863. A list of these grants would then be prepared, as they would be precisely of the nature of the Inams referred to in Rule III of the Inam Rules, and would be continued to the present holders and their successors, subject only to the maintenance of the edifices, and the performance of the religious services.

13. The grants in the second Class, the Board would register as Service Yeomiahs, and would bring under regular audit those of them which are for religious service being commuted for land, as directed in paragraph 3 of the Government Order, under date 2nd July 1863, No. 1116.

14. Class III would form an addition to the permanent pension list. And the entries in Class IV would be similarly treated when good grounds existed for believing that the allowances were originally given in perpetuity. In other cases these grants would be continued as life pensions to their present holders.

15. The Board will now proceed to record their opinion as to the classes in which the several allowances entered in the Statements accompanying Mr. Morris's letter of the 27th November 1863, No. 218, should be entered.

16. Of the religious grants (marked *a* in the annexed marginal Statement) No. 1 should be entered in the respective names of the persons among whom it is divided in Class II, as should also Nos. 5 and 6. No. 2 should be entered in Class IV, as none of the parties act up to the conditions of the grant; the allowances being continued for life only. Nos. 3 and 4 being religious endowments would fall under Class I. It is reported that these two grants have been already commuted for land, and that the parties are satisfied with

OLD MANGALORE TALUK.

Class I.

		RS.	A.	P.			RS.	A.	P.
No. 3	*a*	103	6	0	No. 4	*a*	240	0	0

Class II.

No. 1	(*a*)	46	2	4	No. 6	*a*	148	0	0
„ 5	*a*	48	12	0					

Class III.

No. 1	*b*	331	12	0	No. 2	*b*	793	12	0

Class IV.

No. 2	*a*	10	1	2	No. 8	*a*	400	0	0
„ 7	*a*	1	9	7	„ 3	*b*	28	3	8

e commutation. Nos. 7 and 8 being hereditary would, with No. 3 of the ersonal grants (marked *b* in the margin) be placed in Class IV; but this last grant would be sumed on lapses, as no evidence is produced to show that the allowances are hereditary. The ly remaining grants in this Taluk, Nos. 1 and 2 of the personal grants (marked *b*) being nsions to Poligar families would of course fall under Class III.

17. Old Buntwal Taluk.—Nos. 1 and 2 of the religious grants would fall under Class II, resumption on death following non-performance of service or non-residence, the course already followed to some extent as shown in Statement No. 1 of Mr. Morris's letter dated 17th February 1864, No. 80. No. 3 would fall under Class IV, as also Nos. 2 and 5 of the charitable grants; the former being for service not now performed, and the latter being unsupported by documents both would lapse at death. No. 4 of the charitable grants would be placed in Class III, and Nos. 1 and 3 in Class I.

Class I.

	Rs.	A.	P.		Rs.	A.	P.
No. 1 *b*	36	4	10	No. 3 *b*	94	1	7

Class II.

No. 1 *a*	239	13	8	No. 2 *a*	24	1	7

Class III.

	Rs.	A.	P.
No. 4 *b*	201	0	0

Class IV.

	Rs.	A.	P.		Rs.	A.	P.
No. 3 *a*	3	0	9	No. 5 *b*	6	0	0
„ 2 *b*	2	6	5				

18. Old Putur Taluk.—Nos. 1 to 4 of the religious grants the Board would confirm and place in Class I; but they would not increase No. 1 by Rupees 16-14-8; the amount it is said of the average collections from a profession tax claimed by the Pagoda and apparently sanctioned by the authorities in former years. Such collections are always liable to lead to oppression and injustice; and neither this sum nor that of Rupees 14-13-2 is held on very definite authority. The Board think therefore that the holders of the grant will be liberally dealt with if the latter sum is secured to

Class I.

	Rs.	A.	P.		Rs.	A.	P.
No. 1 *a*	14	3	2	No. 3 *a*	16	15	3
„ 2 *a*	9	7	2	„ 4 *a*	12	12	10

Class II.

No. 5 *a*	56	11	7	No. 6 *a*	2	0	0

Class IV.

No. 1 *b*	6	0	0	No. 4 *b*	20	0	0
„ 2 *b*	48	0	0	„ 5 *b*	27	10	10
„ 3 *b*	20	0	0	„ 6 *b*	16	1	2

in. Nos. 5 and 6 would fall under Class II. Of the charitable grants, No. 1 should be placed Class IV, and be resumed on the death of the present holder. Nos. 2, 3, 4 and 6 should e entered in this class, as they appear to be hereditary allowances and should be continued the descendants of the present holder. The further information in regard to No. 5 has not en afforded; but meantime the Board would place it also in this class.

19. Old Barcur Taluk.—The Inams of the Barcur Taluk, the Board would class as shown in the margin; the service or residence required in the cases of those entered in Class II being enforced on penalty of the allowance being transferred to Class IV and resumed at the death of the present holder. A portion of No. 18 of the so-called religious grants is held in deposit, as shown in Mr. Morris's Statement; but the Board would pay the claimant the arrears if the service has been kept up, and would continue the grant to him on his making his appearance. The grant No. 4 of the charitable grants should be reported on further with reference to Mr. Fisher's remark on it; but meantime the Board would include it in Class IV.

Class I.

	Rs.	A.	P.		Rs.	A.	P.
No. 7 *a*	191	15	3	No. 13 *a*	166	6	10
„ 8 *a*	116	0	0	„ 14 *a*	9	12	0
„ 9 *a*	899	0	5	„ 15 *a*	12	7	2
„ 10 *a*	242	11	2	„ 16 *a*	17	6	0
„ 11 *a*	98	0	0	„ 17 *a*	4	0	0
„ 12 *a*	16	14	0				

Class II.

No. 1 *a*	325	3	8	No. 18 *a*	151	2	5
„ 2 *a*	333	6	5	„ 19 *a*	12	0	0
„ 3 *a*	83	4	0	„ 20 *a*	42	0	0
„ 4 *a*	39	2	9	„ 2 *b*	56	3	5
„ 5 *a*	141	11	12	„ 3 *b*	3	9	2
„ 6 *a*	64	0	0				

Class IV.

No. 1 *b*	54	0	0	No. 4 *b*	20	0	0

20. Old Taluk of Udipi.—In this Taluk, Cases Nos. 5 to 17 would fall into Class I as religious endowments and the remainder, with the exception of that entered last into Class II, as religious and service grants, though some of the parties included in Nos. 19 and 20 have no duties to perform. These might be transferred to Class IV if it be thought desirable to divide the grant. The case entered last, a so-called washerman's grant, would have been entered in Class IV if it had not been resumed, as shown in Statement No. I enclosed with Mr. Morris's letter, dated 17th February 1864, at the death of the last holder, on the ground that no duties were performed and that there was nothing to show that the allowance was intended to be hereditary. A portion* of grant No. 2 *a* has also been resumed as shown in the same Statement, the late holder having left no heirs.

Class I.

	Rs.	A.	P.		Rs.	A.	P.
No. 5 *a*	145	1	11	No. 11 *a*	416	14	5
„ 6 *a*	161	9	2	„ 12 *a*	352	10	5
„ 7 *a*	174	13	2	„ 13 *a*	2	0	0
„ 8 *a*	339	8	5	„ 14 *a*	3	6	5
„ 9 *a*	843	8	0	„ 15 *a*	78	6	5
„ 10 *a*	16	9	2	„ 16 *a*	6	10	10
				„ 17 *a*	33	6	10

Class II.

	Rs.	A.	P.		Rs.	A.	P.
No. 1 *a*	491	6	0	No. 18 *a*	246	15	3
„ 2 *a*	63	5	3	„ 19 *a*	71	9	2
„ 3 *a*	326	4	0	„ 20 *a*	96	1	7
„ 4 *a*	72	0	0	„ 1 *b*	14	4	0

Class IV.

No. 2 *b* Rupees 6 5 0 (resumed).
Rupees 5 12 0.

21. Old Beakul Taluk.—In this Taluk five grants to religious institutions would be placed in Class I, and the remainder, with the exception of two personal grants, would fall into Class II as Service Yeomiahs. Several portions of these latter have already been withheld in consequence of non-performance of service or non-residence, as shown in the Statement referred to in the previous paragraph, and the amount in deposit should now be credited to Government.

Class I.

	Rs.	A.	P.		Rs.	A.	P.
No. 9 *a*	2	0	0	No. 16 *a*	47	2	10
„ 14 *a*	41	1	7	„ 17 *a*	8	0	0
„ 15 *a*	49	9	7				

Class II.

	Rs.	A.	P.		Rs.	A.	P.
No. 1 *a*	23	5	0	No. 7 *a*	1	5	7
„ 2 *a*	100	15	2	„ 8 *a*	1	5	7
„ 3 *a*	134	12	10	„ 10 *a*	28	9	7
„ 4 *a*	197	4	0	„ 11 *a*	7	12	5
„ 5 *a*	279	14	10	„ 18 *a*	45	11	12
„ 6 *a*	53	0	0				

Class IV.

	Rs.	A.	P.		Rs.	A.	P.
No. 12 *a*	2	12	10	No. 13 *a*	1	14	5

22. Cundapur Taluk.—In this Taluk all the so-called religious grants, except Nos. 13, 14, and 15, would fall into Class I, though perhaps No. 11 should be placed in Class IV, and be resumed on the death of the present holder, as the service originally prescribed is not performed. No. 16 being a grant to a Christian Church, might also be included with the other grants in Statement No. 2 of Mr. Morris's letter, dated 17th February 1864, No. 30, none of which are included in the present Taluk Lists. The permanent grant, with the exception of No. 1, would be placed in Class IV, and the remaining grants being for service of some description would fall into Class II.

Class I.

	Rs.	A.	P.		Rs.	A.	P.
No. 1 *a*	576	3	2	No. 8 *a*	145	1	7
„ 2 *a*	88	3	2	„ 9 *a*	55	2	0
„ 3 *a*	3	10	0	„ 10 *a*	1,148	14	5
„ 4 *a*	10	10	10	„ 11 *a*	3	9	2
„ 5 *a*	33	12	5	„ 12 *a*	241	12	10
„ 6 *a*	12	7	2	„ 13 *a*	3	8	10
„ 7 *a*	35	11	7	„ 16 *a*	15	2	10

Class II.

No. 14 *a*	3	8	10	No. 4 *c*	5	5	7
„ 15 *a*	245	8	0	„ 5 *c*	10	15	2
„ 1 *b*	7	4	10	„ 6 *c*	2	10	10
„ 1 *c*	5	4	10	„ 7 *c*	3	0	0
„ 2 *c*	5	5	2	„ 8 *c*	2	10	10
„ 3 *c*	6	0	0	„ 9 *c*	3	9	2

Class IV.

No. 2 *b*	163	15	7	No. 5 *b*	12	0	0
„ 3 *b*	7	5	7	„ 6 *b*	12	0	0
„ 4 *b*	24	0	0				

23. In his letter, dated 14th January 1864, No. 9, Mr. Morris reports that the several Taluk Statements disposed of in the foregoing paragraphs of these Proceedings contain every payment which does not appear in his accounts, with the exception of a sum of Rupees 395-0-6, which is the amount of certain grants made by the Government subsequent to the British assumption of the Province. Of this sum Rupees 86-14-10 is made up of two personal remissions of assessmen

the one to be continued for life to the present holder of the land, and the other to be continued during the life of the original grantee (1839) and for two succeeding generations. The remainder, a sum of Rupees 308-1-8 is the remission granted, under the Order of Government quoted, on the lands belonging to certain Christian Churches. Though the lands are not entered in the Statement No. 1 of Mr. Morris's letter, dated 14th January 1864, No. 9, as being in the possession of the Church Trustee who receives the allowance, the Board presume that such is the case both in regard to the grants to Christian Churches and to the two personal grants. The Board recommend therefore, that the assessment of these lands be permanently reduced by the amount of the present remission in the case of the former grants, and that a similar course be adopted in the case of the two personal grants for the period during which they are to be in force. Should the remission granted in favor of a Christian Church in the Cundapur Taluk, No. 16 of the religious grants, and alluded to in paragraph 22 above, be on the lands of the institution, the same course should be followed in this case as in the other Christian Church endowments.

24. If these grants be included with those entered in the Taluk Statements and be disposed of as proposed, the whole of the unaudited charges of the South Canara Collectorate will be adjusted, and the Board accordingly recommend that the Collector be directed to prepare at once four Class lists, and to make proposals for the commutation for land of all grants entered in Class I as well as those entered in Class II, which come within the scope of paragraph 3 of the Government Order, dated 3rd July 1863, No. 1,116. The course pursued by Mr. Maltby in making the commutation appears from paragraphs 2 and 3 of Mr. Morris's letter, dated 17th February 1864, No. 30, to have been satisfactory to the Inamdars, and the same plan should be now adopted whenever practicable. The lists of Classes II, III, and IV, should be forwarded to the Civil Paymaster when finally approved by Government. The Board would further suggest that no deduction from the Kistbundy Beriz should be permitted after the commencement of the coming Fasli.

25. The alterations which this arrangement will involve in his estimates of charges and receipts should, of course, be duly reported by Mr. Morris; but the increase caused under the head of Receipts, by his discontinuing the permanent deduction in the demand, will necessarily cover the increased charge.

(True Copies and Extract.)

W. Maltby
Sub-Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.
Copy to J. G. Thomson, Esq., Acting Collector of South Canara.
" to W. T. Blair, Esq., Acting Inam Commissioner.

Dated 16th May 1864.

Submitting with remarks letters from the Acting Inam Commissioner and the Acting Collector of South Canara, together with certain other papers, on the subject of the Inams of [illegible]

Lee.

No. 2,959.

PROCEEDINGS OF THE BOARD OF REVENUE

Department

No.

Read 1864.

W-748- 1864 26th March

1 With these papers the Board submit a complete statement of the payments to institutions and individuals made in the form of deductions from the Kistbundi beriz in the district of S. Canara.—

2.— This statement, or rather the corresponding statement for N. and S. Canara which then formed one district was called for by Government so far back as October 1852 and the interval has been mainly employed in the elaborate enquiry by the Collector with their ordinary establishment into the origin and history of the different grants.—

3.— From the correspondence contained in the Proceedings now under review

review, it appears that the late Collector of South Canara proposed that the allowances should be divided into 4 classes and that 2 of them should be handed over to the Inam Commissioner for adjudication. The Board of Revenue and the Inam Commissioner are however both of opinion that it is no part of the duty of the Commission to settle Jeodiahs or other money allowances and they further agree in considering that the actual Inamdar

S. Canara are co-
few in number &
limited in extent that
they may advantageously
be left to be disposed
of by the Collector &
his subordinates. Govt
concur in these views
& accordingly direct
that the adjudication
on all Inams & money
allowances in this
district shall be
conducted by the usual
revenue officers.

4. The Board on a final
consideration of the
statements of Mattoo
& deductions in S
Canara & of the recom-
mendations of Messrs
Maltby Fisher &
Moore with respect
to them propose that
all such allowances
should be arranged
under 4 heads viz
1 Religious Endowments
2 Service Emoluments

3. State Pensions
4. Personal Emts

They review Mr Morris' abstract statements, taking by taluq, classify the grants in accordance with their scheme. They then propose that the said lists should be prepared by the Collr in accordance with this classification; that Class I should be commuted for land & placed under existing trustees subject to the provisions of Act XX of 1863; that Class II should be registered & treated as Service Emoluments & brought under regular audit, the obligations being commuted for land; that Class III has many of the grants in Class III as appear to have been originally granted in perpetuity

should form a part of the permanent jumma; & that the remaining grants in Class III should be treated as life pensions ceasing at the death of the present holders.

5. After a careful consideration of the papers before them, Govt approve of these propositions, & see no reason to alter the classification of particular allowances conducted in paras 16 – 23 of the proceedings, but in the last respect they claim that the Collr should exercise his discretion in claiming the grants according to what he deems the most correct application of the principles laid down.

6. The Collector will therefore prepare the statements through the Board of Revenue as soon as possible & lists prepared in accordance with the scheme which has now been approved, containing

the necessary provisions with regard to commutation, & Exemption &c forth. Govt will then pass such orders with regard to particular cases, including those specially noticed in paras 16 – 22 as may be required, & will forward the lists of Classes III & IV as finally sanctioned to the Accountt General.

7 The deductions for the Kistbundy Brix will cease (2) as soon as the arrangements for otherwise providing for the grants as appeared can be carried out

J.N.L.

11 To the Board of Rev & Admt & the Dpty Inam Commissioners &c

4

3d June 1852, No 228–

1. With their Proceedings marginally noted the Board of Revenue submitted for the orders of Govt a mass of correspondence from most of the districts relating to money allowances granted either in lieu of resumed lands or as yeomiahs or personal or charitable grants and paid by a deduction from the Kistbundy Rents either of the land or extra sources of Revenue –

2. Among others it appeared that in Canara (which

them, comprehended the two divisions now called North and South Canara) such allowances were considerable in amount the total annual sum thus paid being Rd 42,517-5-8 as shown in the marginal abstract-

Number of items	Under what head deducted	Amount Rd a f
6.	Land Revenue	11,182-13-10.
1.	Salt	11,852-7-0
20.	Unknown	19,482-0-10
27.		42,517-5-8

Of the six items deducted under the head of "Land Revenue" the principal one amounted to Rd 10,448-2-5 and was styled "Cutooleer" or allowance for building embankments to aid the cultivation.- The Board were not informed how this had originated or by whom it was enjoyed and they therefore resolved to ascertain whether the works for which the allowance was granted received adequate attention and whether the system would admit of any modification or improvement- The other five

x a 375-12-7.
b 264-0-0.
c. 38-14-10.
d. 8-0-0.
e. 48-0-0.
734-11-5.

five deductions under this head were comparatively trifling, the total sum being Rd 734-11-5, consisting of remissions of beriz on certain spots of land, three (b, c, e) belonging to individuals, one (a) to Christian churches and one (d) to a Pagoda-

3. The single deduction under the head of "Salt" was the "beriz on salt fairs remitted" and was not, the Board thought, of the nature of a steady money payment from the Kistbundy-

4. The remaining twenty items were styled "Jaridad or Inâms or Remissions" and all that the Board could learn about them was that they had been brought to the Jamabundi accounts under the appropriate head of "Remissions of Revenue by former Govts and continued

to

"to the present day"

5. The object of the gener-
-al enquiry which had been
instituted all over the coun-
-try into these deductions was
in view to bringing under
due control and check such
of them as it might be con-
-sidered proper to continue-
The information which had
been furnished was not
sufficient however to enable
the Govt to pass final orders
in the majority of cases and
they therefore ordered the
preparation of lists (1) of
the allowances granted for
the support of Religious and
charitable Institutions and
for Religious Service & (2)
of personal grants with
full particulars in each
case, and pending the
submission of these lists
they directed that all pay-
-ments (except in certain
specified cases) should be
suspended-

L. M. C. 15th Oct. 1862, No. 1013.

6. The excepted cases
in Canada were those
marked a-b- and 2 in
para 2 above- all other
payments were stopped, but
the Collectors having subse-
-quently reported that the
preparation of the necessa-
-ry statements would require
considerable time the Govt
on the recommendation of
the Board of Revn authorized
the disbursements to be con-
-tinued as usual pending
the preparation of the lists
which they hoped would
be submitted by the end of
1854- A further extension
was asked in the following
year and the Govt thereupon*
expressed a hope that as
the accounts were reported
to be in a state of forward-
-ness they would be com-
-pleted and submitted de-
-

× 28th March 1864, No 374-

* 12th July 1855, No 844.

written

within a limited time -

7. Nothing further appears to have come before Govt. with reference to this subject for nine years or until May 1864 when the Bds's Bo: of the 16th of that month, No. 2989, were received with copies of correspondence between them, the Indm Commissioner and the Collector of South Canara and between the two latter officers -

Mr. Morris proposes to divide these grants into the following 4 classes -

1st. For religious purposes which he at once agrees to commute for land -

2d. Grants to individuals either for personal benefit or for the performance of a particular service either implied or expressed or which has ceased to be rendered - These he would have to be dealt with by the Indm Commissioner - Gratuitous grants for

public benefit the supervision of which he would observe under his management regarding them as a state charge -

4th. Grants to Poligars and to ancient families for services rendered, or enjoyed as dependants or blood relations of the former Zemindars - These he would regard as state pensions liable to the usual circumstances of resumption while agreeing that the settlement of assignments of land revenue collected by the assignees direct, or for them by Govt. belong to his department, the Indm Commissioner prefers their being disposed of by the Collector in consequence of the smallness of the number of this class of grants, but objects to his taking up of the other grants referred to his disposal on the ground that similar ready money payments in the shape

shape of yeomiahs and deductions from the Hereditary have been left out by him in other districts as the Inam Commission was organized for the adjudication of Inam lands by ascertaining the precise condition of exemption attached to them hitherto -

The Govt agree with the Board in believing the Inam Commissioner has nothing to do with Cavads on account of the small number of Inams properly so called just at the close of the Commission and leave them to be settled by the Collectors under the Inam rules of 1859 - Regarding the treatment of the Aggraharam Inams the former Collectors held different opinions - These grants appear to have been made for the erection of Aggraharams or villages for Brahmins and for residing therein

(19)

but the latter condition do not appear to have been fulfilled for many of the grantees have been residing abroad and not even in the same district - Aggraharam Inams or grants of this description if they are purely personal should be treated as other personal grants of this kind and the rent should as proposed by Collector may either be continued to the life time of the present incumbents -

The Govt after a careful consideration of the papers before them, approve of the Board's division of these grants into 1st Religious endowments; 2d Service yeomiahs; 3d State pensions and 4th Personal grants, and the mode of disposing of them as laid down in paras 11-12-13 and 14 of their Bo: above recorded, and they resolve to place the commuted emoluments of religious establishments under the management of

Com mee

Committees appointed under Act XX of 1863.-

13. The Govt approval of the transfers of allowances from one class to the other under appropriate heads made by the Board of Revenue entered in the statements furnished by Mr Morris with his letter of 27th Novr 1863, No 218, from which they were transcribed in the margin of paras 16 to 22 of the Bro: above recorded and the details submitted for sanction are noted below.-

14 The transfers and registry recommended by the Board in para 13 in the old Rangalem Talugs are confirmed, and the consequent restriction of the continuance of the grants to the life time of the present incumbents for reasons therein stated is also sanctioned.-

15 Sanction is accordingly granted for the continuance of the grants Nos 1, 3, 2 and 5 placed by the Board in class No 4 to the life time of the present incumbents for service not rendered and for defect or insufficiency of title in the old Runtwal Talug.-

16 The additional allowance of Rd 16-14-8 said to be the average of collections from a tax on professions enjoyed by a pagoda, case No 1 in Ruler Talug will be regarded this tax as unjust and oppressive and on the recommendation the Govt continue, only Rd 14-13-2 although held on imperfect title.- The Board are also authorized to resume the allowance, in case No 1 placed in class No 1 to be resumed after the death of the present recipient.-

17 Sanction is also granted for refund of the arrears recommended by the Board of the portion of the allowance held in deposit in case No 18 transferred from the Collectors list by the Board to class No 4 in the Parkur Talug.- The treatment of the washermans Inam is approved as also of the resumption of Rd 5-13-6 forming a portion of the grant 2 d for want of heirs in the old Talug of Edipi.-

19 The Governor in Council directs that the amount held in deposit of the Mulgal grants for non-residence performance of the stipulated

service in the old Rekal Taluq should be brought to Govt credit.-

2 In Cundapoor Taluq the Govt authorize the continuance of the allowance to No 11 placed by the Board in class No IV to the life time of the present incumbent.- Case No 16 being a grant to a christian church mentioned in the list of grants submitted by the Collr dated 17th Febry 1864, No 30 will be placed by the Board in class No 1. ~~as Ekoms Head~~.- In para 3 of the Collr's letter No 9 of 14th January 1864, the Collector refers to an allowance of Rd 395-11-6 enjoyed in the Talugs of Mangalore, Udipi and Coondapoor by Christian Churches as regards and 2 private individuals granted subsequent to the assumption of the district by this Govt.- If as the Board suppose that the lands on which these Remissions are granted belong to the grantees, the assessment on such fields may as the Board recommend be reduced permanently in the case of the churches and that a similar course be also adopted in the case of the personal grants during the period for which they have been granted.-

Christian churches- Rd 308-1-8.
Private Individuals- 86-14-10.
395-11-6.

22 Including the allowance of the Christian church No 16 in the Coondapoor Taluk noticed in para 23 of the Board's Proc: above recorded the Govt request the Board to direct the Collector of South Canara to prepare at once 4 lists approved by Govt in para 12 and to propose the commutation of all grants coming under class No 1 and such of those as fall within the scope of para 3 of Govt Order No 1166 of 2nd July 1863.-

23 The Govt have confidence

confidence that this com-
mutation will be fully ac-
cepted as Mr. Morris re-
ports in his letter No. 30 of
17th Febry 1864 that Mr. Malt-
by's similar proceedings came
met with the acceptance
of the Canarese Inamdars.

24. On the receipt of
revised lists of class Nos 2, 3
and 4. from the Collr they will
be forwarded to the Account-
ant General from this office.

25. The Govt approval of
the Board's recommendation
that no deduction from the
Kistbundy Beriz should be
permitted in South Canara
district from the ensuing
Fasly 1275.

26. The Collector will
duly report any changes
in charges consequent on
the introduction of this ar-
rangement the Govt ex-
pect that the increase
under the head of charges

will be met by the entire
discontinuance of all de
ductions from the Kist-
bundy Beriz of the districts

22-9-08

17-5-99

20-2-03

27-5-04

26-10-04

6-11-06

1-10-07

3-D-11

18-7-13

0/3/16 IA

2-4-28 II

30 8 K

Revenue 1866 Dft 10

Pro: of Govt for March 26

No 748.

Pro: of the Madras Govt

Dft 26 March 66

Board's Cr: 19 July 1867 No 19 in Sec:

Last 26

Passing orders with Reference to the adjudication of Claims to Cummer in South Canara by the Revenue Officers.

No 4574 4521.