

(1) Number of Pages 44(2) Date of repair 20/11/68(3) Initials of the Referencer [Signature]**MADRAS RECORD OFFICE****GOVERNMENT OF MADRAS**Revenue**DEPARTMENT**

G.O. No.

141

Press

B.P. No.

Mis.

Dated

1-2 1876 196*Not to be folded or roughly handled*

*Proceedings of the Madras Government, Revenue Department,
1st February 1876.*

No. 13. Read the following Proceedings of the Board of Revenue, dated 14th September 1875, No. 2,513.

Read the following letter from A. McC. WEBSTER, Esq., Director of South Canara, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Mangalore, 6th August 1875, No. 1,400.

The Board, in their Proceedings, dated 20th December 1873, Miscellaneous No. 8,728, called for the submission of a complete scheme of re-organization of the village establishments in this district as may be practicable on the basis of providing the extra remuneration requisite by recourse to the village service cess, and to this requisition I have now the honor to reply.

2. I trust the delay in submitting the report will be excused. Any change will have most important results on the district generally, and I wished, therefore, to satisfy myself, during the settlement, by personal conversation with the people and taluq officials, whether such a change was really necessary.

To Board, 30th December 1854, No. 131.
Board's Procs., 27th October 1855, No. 2,852.
To Board, 18th January 1857, No. 3.
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To Board, 14th July 1857, No. 65.
To Mr. Pelly, 29th June 1861, No. 96.
To do, 17th September 1861, No. 153.
To do, 12th May 1862, No. 33.
G.O., 28th June 1862, No. 1,413.

3. The previous correspondence (marginally quoted) will show the Board that it has frequently been proposed to remodel the village establishments on the system of reducing the number of villages and increasing the pay of the village officers.

4. The Board, in paragraph 6 of their Proceedings of 19th November 1873, No. 2,364, are of opinion that the objections to a village service cess might be reconsidered, and that the grouping of villages might be roughly carried out, and it is on these principles that I have been directed to submit a scheme for the re-organization.

5. As regards the village service cess, of course it could be imposed in the same way as the road cess; but, as the assessment in this district is so very unequally distributed, the cess, being, as it would be, fixed at a percentage of the assessment, would intensify the inequality, and I respectfully venture to think, therefore, that it should not be imposed unless imperatively necessary. As ~~to~~ the urgency of the necessity, I trust I may be allowed to lay the matter again before the Board, and to suggest that the effect of the measure I shall propose may at least be tried.

6. The village officers did frequently apply to my predecessor to have their pay increased. They did so, however, under the impression that their pay would be raised and the number of villages left intact.

7. On receipt of the Board's Proceedings in reply, my predecessor called on the Tahsildars to submit a scheme for grouping the villages and taluqs, and the lists have now been submitted. It is proposed to reduce the present number of villages (1,254) to 697, and of shanbegues' taluqs from 201 to 194. During the last settlement I asked the taluqs whether they would prefer to have their pay increased

any number of villages, or whether they would be content to remain as they were. They generally chose the latter alternative, and I believe that, as a rule, they are not dissatisfied if left to themselves, but the magani shanbagues, who also want an increase of pay, have been unsettling their minds, and that it is only in some villages at the stages along the roads that the potails require, and ought justly to receive, an increase of pay.

8. Many of the potails are very influential men, and any increase in their pay that could possibly be made would be a matter of indifference to them. I fully agree with Mr. Thomas in his remarks in the 7th paragraph of his letter that the potails are, as a rule, not dissatisfied at their pay, and that, if an ugrani were given them, it would be sufficient. There is no doubt that potails are too much, in practice, subordinate to the shanbagues, and taking the ugranis from the latter and giving one to each potail would transfer the outward semblance of authority to the head of the village, but Mr. Thomas has shown that to carry out this arrangement would necessitate a large increase of expenditure. I also agree with Mr. Thomas in paragraph 11 of his letter that much may be done by the District and taluk officials to keep the shanbague in his proper place, but not necessarily (I think) by giving potails ugranis. If all orders were sent to the potails and not, as now, to the shanbagues, the authority of the former would be upheld. This would, however, cause extra work in the taluk offices, but it might at all events be tried.

9. If an increase of the potails' pay were to be made contingent, not only on a reduction of the number of villages, but also on the imposition of a village service cess, I am confident that at least nine-tenths of the potails would sooner remain in their present position.

10. I would, therefore, propose to leave the present arrangements undisturbed, but to abolish the present maganis and employ the funds thus set free in giving an increase of one rupee per mensem to thirty-eight potails of villages at the stages along the different roads.

11. Should, however, the Board decide that the village establishment must be re-organized, I have the honor to state that the scheme submitted to the Board by Mr. Thomas provides for as little disturbance of existing arrangements as possible. It would remedy the more pressing defects of the present system, and would not disturb the village arrangements of the district. If it could be carried out without having recourse to a cess, it would have my cordial support. The Government, however, have stated that it is hopeless to expect the Government of India to sanction any increase to the village service fund, and, therefore, this district, with its widely-scattered villages, separated by hills, jungles, and in the mensem impassable torrents, must be content with an allowance not exceeding two and a half per cent. of its land revenue, or must pay an extra cess, while other districts, such as Coimbatore and the Ceded Districts, get not less than seven per cent., and in the case of 200 villages much more. I may add that the re-organized scheme for the remuneration of village officers in Mysore (*vide Mysore Gazette* of 1st February 1874) provides liberal salaries without recourse to a cess.

12. As, however, there is, I regret to think, no prospect of an ugrani grant from Government, the increased cost of a re-organized village establishment, if such is decided on, must be met by a cess. The rate of cess should be six pies in the rupee, and would yield Rupees 43,298. As this will go far more than the amount required by Mr. Thomas' proposal, I beg to submit a revised scheme.

13. The Board are of opinion that, prior to the introduction of a cess, the villages should be grouped together. This would at first sight appear easy enough, and has been recommended by former Collectors. If carried out, it would, however, I think, thoroughly upset the whole district. In two entire villages could be amalgamated, the objections, though reduced, would still be very great. Many of the villages in the district are so large that, to carry out the Board's wishes to provide by amalgamation for increased pay to the potails, it would often be necessary to abolish villages altogether and distribute the estates among other villages. All the accounts of the villages will have to be redrawn up, the numbering of the estates and of the taluk and huzur chittas and other records altered, the people taken from the leadership of families they have been accustomed to look up to in some cases for generations, and all this liable to be again disturbed whenever a survey is introduced.

14. If, therefore, the cess is to be imposed, I would strongly advise that the present arrangement of villages and maganis should not be disturbed now. If hereafter a survey is introduced, the question of grouping villages into parishas (amshoms) as in Malabar would be worthy of consideration as it seems one well suited to this country. But until a survey I would not advise any change being made, as it would only disturb the present system and unsettle the people without giving a permanent one in exchange.

15. The enclosed statement will show the present scale of establishment, and the one proposed with reference to the anticipated produce of the cess of six pies in the rupee. In my proposed scheme I have left the number of potails as at present except in some cases where there are now two or more potails in a village; have given each of them an ugrani; have fixed the shanbague's pay on the principle that he should get ten rupees per annum for every village in his magani and half per cent. of the land revenue collections, subject to a minimum of Rupees 6 and a maximum of Rupees 10 per mensem except in cases of unhealthy maganis under the ghanta, and have given an ugrani to each. I have also increased the number of shanbagues by one, as it was found necessary to divide one man's charge, which was far too large for the efficient discharge of the duty. I have also provided for an annual allowance of Rupee 5 to each potail for stationery, for Rupees 2 instead of Rupee 1 per mensem for fifty-two potails along the lines of road, and for Rupees 3 per mensem for potails at the most important stages, and have abolished the four maganis. The net annual balance will probably be about Rupees 276.

16. If the Board still require that the number of villages shall be reduced, I will submit my proposals to carry their wishes into effect; but, as I have stated above, I trust that the arrangement now proposed will, if a cess is to be introduced, be considered sufficient.

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1st February 1876.

17. In conclusion, I beg to bring to the notice of the Board that the wargdars now pay towards the present emoluments of the village establishment inasmuch as the assessment fixed on their wargs includes in many cases an item called "vartane." I enclose a statement showing the particulars of the items of which the assessment in a few wargs taken at random is made up. From this the Board will perceive that the vartane includes several heads, such as shanbogue's karnick (head official of a not-byar collection of magania), rotta (general). These items all formed a part of Tipper's assessment on which Captain T. Munro's, and consequently Mr. Harris', settlements were made, and, although it will be impossible to state the actual amount of vartane now paid, still it is clear that the wargdars do pay towards the upkeep of the establishment.

18. If the Board will refer to paragraph 16 of Captain T. Munro's letter to Board in December 1869 (*vide* page 55 of the Bombay selections) they will see that the amount of shanbogue's room for the province was Star Pagodas 16,580, and that that item was not remitted. I have not the statement alluded to to refer to, and am unable therefore to ascertain how much of that sum appertained to the taluqs now forming South Canara, though from an old record of 1820 the karnick vartane was about 3½ per cent. of the shist. I have applied to the Board for a copy of the statement, and think that, if the imposition of a village service cess is now determined on, the amount now paid by the people should be taken into account.

Enclosure No. 1.

Statement showing the Particulars of Assessment of certain Wargs taken at random and the Items of "Vartane" included therein in the several Taluqs of the District of South Canara.

Taluk.	Munro's Settlement.	Village.	Number of Wargs.	Shist (Original & Present).	Shamil Additions (by the Taluk Officer).	Total.	"Vartane" included in Munro's Settlement.				Total.	Approximate Percentage on Shist (vide Column 5).
							Shanbogue's Room.	Karnick.	Uttar (General).	Vartane.		
1	2	3	4	5	6	7	8	9	10	11	12	13
Mangalore	Expenditure	Kumbha	24	74 A. 2	18 A. 2	92 A. 4	24 A. 2	18 A. 2	18 A. 2	18 A. 2	92 A. 4	24 A. 2
	Revenue	Kumbha	24	74 A. 2	18 A. 2	92 A. 4	24 A. 2	18 A. 2	18 A. 2	18 A. 2	92 A. 4	24 A. 2
	Revenue	Kumbha	24	74 A. 2	18 A. 2	92 A. 4	24 A. 2	18 A. 2	18 A. 2	18 A. 2	92 A. 4	24 A. 2
	Revenue	Kumbha	24	74 A. 2	18 A. 2	92 A. 4	24 A. 2	18 A. 2	18 A. 2	18 A. 2	92 A. 4	24 A. 2
Mangalore	Expenditure	Kumbha	24	74 A. 2	18 A. 2	92 A. 4	24 A. 2	18 A. 2	18 A. 2	18 A. 2	92 A. 4	24 A. 2
	Revenue	Kumbha	24	74 A. 2	18 A. 2	92 A. 4	24 A. 2	18 A. 2	18 A. 2	18 A. 2	92 A. 4	24 A. 2
	Revenue	Kumbha	24	74 A. 2	18 A. 2	92 A. 4	24 A. 2	18 A. 2	18 A. 2	18 A. 2	92 A. 4	24 A. 2
	Revenue	Kumbha	24	74 A. 2	18 A. 2	92 A. 4	24 A. 2	18 A. 2	18 A. 2	18 A. 2	92 A. 4	24 A. 2
Mangalore	Expenditure	Kumbha	24	74 A. 2	18 A. 2	92 A. 4	24 A. 2	18 A. 2	18 A. 2	18 A. 2	92 A. 4	24 A. 2
	Revenue	Kumbha	24	74 A. 2	18 A. 2	92 A. 4	24 A. 2	18 A. 2	18 A. 2	18 A. 2	92 A. 4	24 A. 2
	Revenue	Kumbha	24	74 A. 2	18 A. 2	92 A. 4	24 A. 2	18 A. 2	18 A. 2	18 A. 2	92 A. 4	24 A. 2
	Revenue	Kumbha	24	74 A. 2	18 A. 2	92 A. 4	24 A. 2	18 A. 2	18 A. 2	18 A. 2	92 A. 4	24 A. 2
Mangalore	Expenditure	Kumbha	24	74 A. 2	18 A. 2	92 A. 4	24 A. 2	18 A. 2	18 A. 2	18 A. 2	92 A. 4	24 A. 2
	Revenue	Kumbha	24	74 A. 2	18 A. 2	92 A. 4	24 A. 2	18 A. 2	18 A. 2	18 A. 2	92 A. 4	24 A. 2
	Revenue	Kumbha	24	74 A. 2	18 A. 2	92 A. 4	24 A. 2	18 A. 2	18 A. 2	18 A. 2	92 A. 4	24 A. 2
	Revenue	Kumbha	24	74 A. 2	18 A. 2	92 A. 4	24 A. 2	18 A. 2	18 A. 2	18 A. 2	92 A. 4	24 A. 2

MANGALORE.
6th August 1876.

(Signed) A. McO. WEBSTER,
Collector.

Proceedings of the Madras Government, Revenue Department,
1st February 1876.

ENCLOSURE

Statement showing the Cost of the Present and

Proposed Cost.

Taluk.	Number of Villages	Totals.		Shanbogue.		Ugras.		Total.	
		Number.	Cost per Annum.	Number.	Cost per Annum.	Number.	Cost per Annum.	Number.	Cost per Annum.
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1. Mangalore ..	312	250	2,296 9 10	58	1,707 3 6	79	2,195 6 0	387	8,194 8 6
2. Kasargode ..	243	101	1,466 1 0	81	2,555 0 0	60	1,326 3 5	242	5,348 0 6
3. Upperangadi ..	279	218	543 10 7	20	2,064 0 0	69	1,330 0 0	307	4,746 10 7
4. Udipi ..	300	203	2,613 5 7	32	4,040 14 10	07	3,270 7 2	342	9,880 11 7
5. Kundapur ..	100	306	1,383 14 5	38	1,053 7 0	58	1,347 0 0	392	5,383 5 5
6. Mangalore ..	...	...	...	...	...	...	...	4	462 0 0
Total ..	1,534	1,061	8,568 0 5	229	15,012 1 8	243	9,968 6 7	1,567	23,548 11 3

MANGALORE,
6th August 1876.

Proceedings of the Madras Government, Revenue Department,
1st February 1876.

No. 2.

Proposed Village Establishment of South Canara.

Proposed Cost.

Taluk.	Number of Villages	Totals.				Shanbogue.		Ugras.		Total.	
		Number.	Pay.	Allowance for Sundry	Total.	Number.	Cost per Annum.	Number.	Cost per Annum.	Number.	Cost per Annum.
		Rs.	A. P.	Rs.	Rs. A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1. Mangalore ..	312	242	2,293 9 10	1,210	3,503 9 10	54	2,770	296	10,688	350	13,458 9 10
2. Kasargode ..	243	184	1,466 1 0	920	2,386 1 0	33	2,132	218	7,770	251	13,204 1 0
3. Upperangadi ..	279	217	540 10 7	1,085	1,625 10 7	20	2,772	343	3,743	363	13,515 10 7
4. Udipi ..	300	203	2,613 5 7	1,015	3,628 5 7	32	4,333	255	9,180	310	17,040 5 7
5. Kundapur ..	100	138	1,383 14 5	790	2,173 14 5	38	3,133	198	7,050	236	12,201 14 5
Add extra remuneration to 63 persons on the more frequent road, viz. 59 at 4 Rupees and 16 at 3 Rupees per man. ann.	...	...	1,824 0 0	...	1,824 0 0	...	...	...	...	...	1,824 0 0
Total ..	1,534	1,061	10,633 0 8	5,020	15,653 0 8	181	1,906	1,215	5,412	1,396	76,966 0 8

(Signed) A. McC. WEBSTER,
Collector.

*Proceedings of the Madras Government, Revenue Department,
1st February 1876.*

In October 1873 Mr. Thomas submitted a report on the village establishments of South Canara with recommendations for their improvement. His scheme did not embrace the imposition of a cess nor the grouping of villages. It contemplated merely temporary arrangements pending the introduction of a cess, and proposed that the cost of the improvements should be met by an increase in the contribution from imperial revenues. The scheme was negatived with reference to the impracticability of the last condition, and the Board and Collector were instructed to submit as complete a scheme as might be practicable on the basis of providing the extra remuneration requisite by recourse to the village service cess (G.O., dated 18th December 1873, No. 1,453).

2. Mr. Webster now submits proposals with reference to this Order. The Board had suggested that, though perfect grouping of villages could not be at present effected, some rough grouping might be found feasible. Mr. Webster is averse both to grouping and to cess, but especially to the former. He points out that it could not be carried out without a survey, that it would be most unpopular, and that it would involve immense labor in redrawing the accounts and renumbering the estates. As to a cess, he would rather leave things as they are, abolishing the *monagars*, giving a slight increase of pay to *potails* on certain roads, attaching the *agrans* to the *potails*, and doing what else is possible to reduce the *shambogues* to their proper position.

3. His argument against the cess is that which has been urged before, namely, that it would intensify the well-known inequalities of the existing land assessment. The Board do not attach much weight to this argument. It is true that the burden of the inequalities will be intensified though relatively the assessments will be the same as before, but the degree in which this will take place is very slight. As to the burden laid upon the district, it will be very slight, and can easily be borne considering the lightness of the assessment. The Board are of opinion that the evil of having an insufficiently remunerated and inefficient village establishment will be far the greater.

4. Assuming that it is decided that a cess will be imposed, Mr. Webster proposes that the village limits be left as they are; that the number of *potails* be unaltered except where there are two to a village, which occurs in seventy-eight cases; that the pay of the *shambogues* be regulated on a somewhat complicated scale, the result of which is to give them an average of about Rupees 7-8-0 per mensem; that extra remuneration and allowances be given to certain *potails* on lines of road; and that each *potail* and each *shambogue* shall have an *agran*. The cost of the revised scale is given at Rupees 70,907, to be met by the existing imperial payment, Rupees 32,975, and a cess at six pies per rupee, estimated to yield Rupees 43,208.

5. The Board approve generally Mr. Webster's proposals, which seem well calculated to meet the present wants of the district. Recent orders of Government show that they will not allow any grouping which involves the destruction of separate communities, and the re-organization must accordingly be made on the basis of existing villages. Mr. Webster is requested to proceed to work out his scheme in detail, always remembering that the proceeds of the cess in each village will not be applicable to supplement deficiencies in other villages. As, however, it will be open to him to distribute the payment from imperial funds, which will constitute nearly half

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the assets, it is not likely that this condition will cause any embarrassment. Statements showing the estimated receipts and charges of each village must be furnished.

6. The amount of "vartane" marked in the *balans* must be set against the cess demand if that is what is meant by its being "taken into account" (paragraph 18). The fact of such payments having been resumed might perhaps have been urged in support of the application for an addition to the imperial grant, though it is probable that the amount is less than the present grant. In any case, it will be found to have been assigned in *balans*. The fact that holders of *wurgs* in which such fees are found to have been included will be twice over when the cess is imposed is of the less importance that they are no doubt the older and notoriously most lightly assessed estates.

(True Copies and Extract.)

(Signed) H. B. STOKES,
Acting Secretary.

No. 14. ORDER THEREON, 1st February 1876, No. 141.

Miscellaneous.

The Governor in Council approves the Board's instructions to the Collector to work out his suggested scheme in full detail upon the basis of existing villages, the cost involved being met as proposed by a village service cess at six pies in the rupee, supplemented by the present imperial grant.

2. The Government observe that the existence here as elsewhere of a village service establishment, with settled fees from time immemorial, is distinctly evidenced by the report of the Collector of the Southern Division of Canara, dated 7th August 1861, in which that officer says: "To every *magam* there are village artificers, barbers, washermen, &c., to whom the land-lord pays a certain quantity of grain per annum," while as regards the *potail*, *shambogue*, and *agran*, the Government understand that emoluments other than the State payment are actually derived by them from the villagers. Any obligation which may rest on Government consequent on the inclusion of the "vartane" in the *wurg* assessment is, as pointed out by the Board, satisfied by the present, probably larger, contribution from the general revenues.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

To the Board of Revenue,
the Accountant-General.

Edw. A. Grubert.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 8th September 1875.

Read the following letter from A. M. O. WEBSTER, Esq., Collector of South Canara, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Mangalore, 6th August 1875, No. 1,490.—

THE Board, in their Proceedings, dated 20th December 1873, Miscellaneous No. 8,728, called for the submission of as complete a scheme of re-organization of the village establishments in this district as may be practicable on the basis of providing the extra remuneration requisite by recourse to the village service cess, and to this requisition I have now the honor to reply.

2. I trust the delay in submitting the report will be excused. Any change will have most important results on the district generally, and I wished, therefore, to satisfy myself, during the settlement, by personal conversation with the people and taluq officials, whether such a change was really necessary.

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3. The previous correspondence (marginally quoted) will show the Board that it has frequently been proposed to remodel the village establishments on the system of reducing the number of villages and increasing the pay of the village officers.

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5. As regards the village service cess, of course it could be imposed in the same way as the road cess; but, as the assessment in this district is so very unequally distributed, the cess, being, as it would be, fixed at a percentage of the assessment, would intensify the inequality, and I respectfully venture to think, therefore, that it should not be imposed unless imperatively necessary. As I doubt the urgency of the necessity, I trust I may be allowed to lay the matter again before the Board, and to suggest that the effect of the measure I shall propose may at least be tried.

6. The village officers did frequently apply to my predecessor to have their pay increased. They did so, however, under the impression that their pay would be raised and the number of villages left intact.

7. On receipt of the Board's Proceedings under reply, my predecessor called on the Taluqdars to submit a scheme for grouping the villages and manams, and the lists have now been submitted. It is proposed to reduce the present number of villages (1,284) to 697, and of shambogues' turis from 201 to 134. During the last settlement I asked the taluqdars whether they would prefer to have their pay increased and the number of villages reduced, or whether they would be content to remain as they were. They generally chose the latter alternative, and I believe that, as

a rule, they are not discontented if left to themselves, but the magani shanbagues, who also want an increase of pay, have been unsettling their minds, and that it is only in certain villages at the stages along the roads that the potails require, and ought justly, to receive, an increase of pay.

8. Many of the potails are very influential men, and any increase in their pay that could possibly be made would be a matter of indifference to them. I fully agree with Mr. Thomas in his remarks in the 7th paragraph of his letter that the potails are, as a rule, not dissatisfied at their pay, and that, if an ugrami were given them, it would be sufficient. There is no doubt that potails are too much, in practice, subordinated to the shanbagues, and taking the ugramis from the latter and giving one to each potal would transfer the outward semblance of authority to the head of the village, but Mr. Thomas has shown that to carry out this arrangement would necessitate a large increase of expenditure. I also agree with Mr. Thomas in paragraph 11 of his letter that much may be done by the district and taluq officials to keep the shanbague in his proper place, but not necessarily (I think) by giving potails ugramis. If all orders were sent to the potails and not, as now, to the shanbagues, the authority of the former would be upheld. This would, however, cause extra work in the taluq offices, but it might at all events be tried.

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in the rupee, and would yield Rupees 43,208. As this will give more than the amount required by Mr. Thomas' proposal, I beg to submit a revised scheme.

13. The Board are of opinion that, prior to the introduction of a cess, the villages should be grouped together. This would at first sight appear reasonable, and has been recommended by former Collectors. If carried out, it would, however, I think, thoroughly upset the whole district. If two entire ranges could be amalgamated, the objections, though reduced, would still be very great. Many of the villages in the district are so large that, to carry out the Board's wishes to provide by amalgamation for increase of pay to the potails, it would often be necessary to abolish villages altogether and to distribute the estates among other villages. All the accounts of the villages will have to be redrawn up, the numbering of the estates and of the taluq and huzur chittas and other records altered, the people taken from the leadership of families they have been accustomed to look up to in some cases for generations, and all this liable to be again disturbed whenever a survey is introduced.

14. If, therefore, the cess is to be imposed, I would strongly advise that the present arrangement of villages and maganis should not be disturbed now. If hereafter a survey is introduced, the question of grouping villages into parishes (amshoms) as in Malabar would be worthy of consideration as it seems one well suited to this country. But until a survey I would not advise any change being made, as it would only disturb the present system and unsettle the people without giving a permanent one in exchange.

15. The enclosed statement will show the present scale of establishment, and the one proposed with reference to the anticipated produce of the cess of six pies in the rupee. In my proposed scheme I have left the number of potails as at present except in some cases where there are now two or more potails in a village; have given each of them an ugrami; have fixed the shanbague's pay on the principle that he should get ten rupees per annum for every village in his magani and half per cent. of the land revenue collections, subject to a minimum of Rupees 6 and a maximum of Rupees 10 per mensem except in certain unhealthy maganis under the ghats, and have given an ugrami to each. I have also increased the number of shanbagues by one, as it was found necessary to divide one man's charge, which was far too large for the efficient discharge of the duty. I have also provided for an annual allowance of Rupees 5 to each potal for stationery, for Rupees 2 instead of Rupee 1 per mensem for fifty-two potails along the lines of road, and for Rupees 3 per mensem for potails at the most important stages, and have abolished the four monegare. The net annual balance will probably be about Rupees 276.

16. If the Board still require that the number of villages shall be reduced, I will submit my proposals to carry their wishes into effect; but as I have stated above, I trust that the arrangement now proposed will, if a cess is to be introduced, be considered sufficient.

17. In conclusion, I beg to bring to the notice of the Board that the villagers now pay towards the present establishment of the village establishment as much as the assessment fixed on their villages includes in many cases an item

called "vartane" - an ad hoc statement showing the particulars of the items of which the assessment in a few wargs taken at random is made up. From this the Board will be able to see that the vartane includes several heads, such as shambogue, karnick, head office, or a lobby or collection of maganis, votta (general). These items all formed a part of Tippoo's assessment on which Captain T. Munro's, and subsequently Mr. Harris', settlements were made; and, although it will be impossible to state the actual amount of vartane now paid, still it is clear that the wargdars do pay towards the upkeep of the establishment.

18. If the Board will refer to paragraph 16 of Captain T. Munro's letter to Board in December 1800 (*and page 55 of the Bombay collections*), they will see that the amount of shambogue payable for the province was Sixty Pagodas 16,580, and that that item was not remitted. I have not the statement alluded to to refer to, and am unable therefore to ascertain how much of that sum appertained to the taluqs now forming South Canara, though from an old record of 1820 the karnick vartane was about 3½ per cent. of the dist. I have applied to the Board for a copy of the statement, and think that, if the imposition of a village service cess is now determined on, the amount now paid by the people should be taken into account.

Enclosure No. 1.
Statement showing the Particulars of Assessment of certain Wargs taken at random and the Items of "Vartane" included therein in the several Taluqs of the District of South Canara.

VARIANTS INCLUDED IN TUPPO'S SHAMU.											
Taluk	Range	Number of Wargs	Shambogue (including head office, lobby, and other items)	Total	Tarbo (Mr. Rama's Settlement of Feb. 1899, i.e. 1898-99)	Karnick	Votta (General)	Uttar (on Income)	Vartane	Approximate Percentage on Shamb (See Column 1)	
1	2	3	4	5	6	7	8	9	10	11	
Mangalore	Bhamburda	Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
Mangalore	Bhamburda	Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
Mangalore	Bhamburda	Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
Mangalore	Bhamburda	Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
Mangalore	Bhamburda	Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
Mangalore	Bhamburda	Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
Mangalore	Bhamburda	Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
Mangalore	Bhamburda	Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
Mangalore	Bhamburda	Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
Mangalore	Bhamburda	Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
Mangalore	Bhamburda	Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
Mangalore	Bhamburda	Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
Mangalore	Bhamburda	Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
Mangalore	Bhamburda	Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
Mangalore	Bhamburda	Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
Mangalore	Bhamburda	Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
Mangalore	Bhamburda	Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
Mangalore	Bhamburda	Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	2 per cent.
		Warg	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0 0	Rs. A. P. 10 0	

Enclosed
Statement showing the Cost of the Present and

Taluka.	Number of Villages.	Present Cost.							
		Potails.		Shanbhogues.		Ugramis.		Total.	
		Number.	Cost per annum.	Number.	Cost per annum.	Number.	Cost per annum.	Number.	Cost per annum.
1. Mangalore ...	312	330	Rs. 2,338 0 10	54	Rs. 2,707 0 5	79	Rs. 2,185 6 0	383	Rs. 8,101 6 5
2. Kussargode ...	243	191	1,460 1 0	81	2,550 0 0	50	1,320 8 0	372	5,338 0 0
3. Uppergadli ...	279	319	846 10 7	10	2,004 0 0	90	1,300 0 0	384	4,746 10 7
4. Ulipi ...	260	243	2,518 5 7	42	4,033 14 10	37	1,273 7 2	379	6,824 11 7
5. Kundapur ...	190	200	1,324 14 5	38	2,453 7 0	85	1,347 0 0	353	5,124 11 5
6. Mangalore ...	...	...	...	...	...	...	...	4	463 0 0
Total ...	1,384	1,932	Rs. 5,503 9 6	291	Rs. 5,335 18 5	341	Rs. 4,000 8 2	1,631	Rs. 10,839 11 2

Mangalore,
6th August 1875

No. 2.

Proposed Village Establishment of South Canara.

Taluka.	Number of Villages.	Proposed Cost.							
		Potails.		Shanbhogues.		Ugramis.		Total.	
		Number.	Cost per annum.	Number.	Cost per annum.	Number.	Cost per annum.	Number.	Cost per annum.
1. Mangalore ...	312	342	Rs. 2,338 0 10	1,210	Rs. 3,308 9 10	24	Rs. 4,770 8 0	10,686	Rs. 10,934 9 10
2. Kussargode ...	243	184	1,460 1 0	920	2,200 1 0	38	2,432 2 0	432	Rs. 13,274 1 0
3. Uppergadli ...	279	317	846 10 7	1,035	1,931 10 7	20	2,272 3 0	436	Rs. 18,461 10 7
4. Ulipi ...	260	268	2,518 5 7	1,015	3,829 6 7	52	4,832 0 0	619	Rs. 17,040 5 7
5. Kundapur ...	190	153	1,324 14 5	790	2,473 14 5	35	3,132 0 0	393	Rs. 12,581 14 5
Add extra commutation to 63 potails on the more frequented lines of road, viz. 52 at 3 Rupees and 16 at 3 Rupees per annum.		...	Rs. 1,824 0 0	...	Rs. 1,824 0 0	...	...	...	Rs. 1,824 0 0
Total ...	1,384	1,904	Rs. 10,333 9 6	5,930	Rs. 15,365 0 5	307	Rs. 18,136 1 0	1,906	Rs. 40,115 2 12

(Signed) A. Mac. WRESTITIC,
Collector.

In October 1873 Mr. Thomas submitted a report on the village establishments of South Canara with recommendations for their improvement. His scheme did not embrace the imposition of a cess nor the grouping of villages. It contemplated merely temporary arrangements pending the introduction of a cess, and proposed that the cost of the improvements should be met by an increase in the contribution from imperial revenues. The scheme was negatived with reference to the impracticability of the last condition, and the Board and Collector were instructed to submit as complete a scheme as might be practicable on the basis of providing the extra remuneration requisite by recourse to the village service cess (G.O., dated 18th December 1873, No. 1,453).

2. Mr. Webster now submits proposals with reference to this Order. The Board had suggested that, though perfect grouping of villages could not be at present effected, some rough grouping might be found feasible. Mr. Webster is averse both to grouping and to cess, but especially to the former. He points out that it could not be carried out without a survey, that it would be most unpopular, and that it would involve immense labor in redrawing the accounts and renumbering the estates. As to a cess, he would rather leave things as they are, abolishing the monegars, giving a slight increase of pay to potails on certain roads, attaching the ugramis to the potails, and doing what else is possible to reduce the shanbogues to their proper position.

3. His argument against the cess is that which has been urged before, namely, that it would intensify the well known inequalities of the existing land assessment. The Board do not attach much weight to this argument. It is true that the burden of the inequalities will be intensified though relatively the assessments will be the same as before, but the degree in which this will take place is very slight. As to the burden laid upon the district, it will be very slight, and can easily be borne considering the lightness of the assessment. The Board are of opinion that the evil of having an insufficiently remunerated and insufficient village establishment will be far the greater.

4. Assuming that it is decided that a cess will be imposed, Mr. Webster proposes that the village limits be left as they are; that the number of potails be unaltered except where there are two to a village, which occurs in seventy-eight cases; that the pay of the shanbogues be regulated on a somewhat complicated scale, the result of which is to give them an average of about Rs. 7-8-0 per mensem; that extra remuneration and allowances be given to certain potails on lines of road; and that each potail and each shanbogue shall have an ugram. The cost of the revised scale is given at Rupees 76,907, to be met by the existing imperial payment, Rupees 33,975, and a cess, at six pies per rupee, estimated to yield Rupees 43,208.

5. The Board approve generally Mr. Webster's proposals, which seem well calculated to meet the present wants of the district. Recent orders of Government show that they will not allow any grouping which involves the destruction of separate communities, and the reorganization must accordingly be made on the basis of existing villages. Mr. Webster is requested to proceed to work out his scheme in detail, always remembering that the proceeds of the cess in each

village will not be applicable to supplement deficiencies in other villages. As, however, it will be open to him to redistribute the payment from imperial funds, which will constitute nearly half the assets, it is not likely that this condition will cause embarrassment. Statements showing the estimated receipts and charges of each village must be furnished.

6. The amount of "vartane" merged in the beriz cannot be set against the cess demand if that is what is meant by its being "taken into account" (paragraph 18). The fact of such payments having been resumed might perhaps have been urged in support of the application for an addition to the imperial grant, though it is probable that the amount is less than the present grant, which, possibly, will be found to have been assigned in lieu of them. The fact that the holders of wargs in which such fees are found to have been included will be paying twice over when the cess is imposed is of the less importance that they are no doubt the older and notoriously most lightly assessed estates.

(True Copies and Extract.)

[Signature]
Acting Secretary.

To the Collector of South Canara.

Copy to the Acting Secretary to Government, Revenue Department.

Revenue Dept
 Instructions solicited
 as to whether the
 enclosed note by the
 Honble Sir W. Robinson
 N. C. I. S. is to be printed
 and brought on Boarding.
 4th January 1876
 1076
 By order of the
 Secy to the Govt
 of Madras

10th
 Mr. Robinson
 10th Jan 1876
 The Honble Sir W. Robinson
 N. C. I. S.
 The enclosed note
 is to be printed
 and brought on Boarding.
 By order of the
 Secy to the Govt
 of Madras

1875.

**Board of Revenue,
 MADRAS.**

22nd SEPTEMBER 1875, No. 2,612.

Copy to the Secy

5th

10th
10th

SEPTEMBER
 No. 2,612

Village Establishments of South Eastern
 District—Scheme proposed by Collector for
 reorganisation of — approved with certain
 remarks and instructions.

11

1103

Datum

13

FOR ORDERS.

[illegible]

himself have accepted his
offer thus & only called
him & prepared a detailed
statement on the supposition
that nothing or less will
be maintained & the case
imposed under the Act.

But I have no power to think that there is a permanent spiritual objection to the use of a cross.

The Sub-Library is being
open in the library of
the University for the
purpose of the library
being to be the library
community in the case
of the University and
the faculty for the purpose
of the library from the library

[illegible]

I think it is very probable
 that Mr. Webster is at the
 public school at the
 residence of Mr. J. J. Brown
 from 10 to 12 o'clock.

I am much obliged to you
 that the Mr. [unclear] [unclear]
 the location of [unclear] in
 Canada. I am not [unclear]
 from the [unclear] [unclear] [unclear]
 [unclear] [unclear] [unclear] [unclear] [unclear]
 [unclear] [unclear] [unclear] [unclear] [unclear]

I have a [unclear] [unclear]
 [unclear] [unclear] [unclear] [unclear] [unclear]
 [unclear] [unclear] [unclear] [unclear] [unclear]
 [unclear] [unclear] [unclear] [unclear] [unclear]
 [unclear] [unclear] [unclear] [unclear] [unclear]

I am [unclear] [unclear] [unclear]
 [unclear] [unclear] [unclear] [unclear] [unclear]
 [unclear] [unclear] [unclear] [unclear] [unclear]
 [unclear] [unclear] [unclear] [unclear] [unclear]

I am [unclear] [unclear] [unclear]
 [unclear] [unclear] [unclear] [unclear] [unclear]
 [unclear] [unclear] [unclear] [unclear] [unclear]

FOR ORDERS.

John 2.

13

Camera [unclear] [unclear]

\$1.38 8/10.

Edw. Phillips.

I have sent to
 Mr. W. Robinson's
 lot. I must confess
 that I do not
 thoroughly it.

I am [unclear] [unclear]
 aware of the
 fact [unclear] [unclear]
 but I do not see
 that they much
 help as [unclear] [unclear]
 at present advised
 I feel strongly disposed
 to leave matters

福

福

MD

Struct from Report of H. L. W.
J. P. Dickinson of Iowa - Aug. 7, 1861.

In every stage. The end of stage
artificial. Borders. Backbone
the. From the Landlord's

to certain extent if grain is abundant?

I have no doubt that
the British & the Marathas
& the Hydrabadis had similarly
their dues in grain. &
that these are by customary
law. "demande de la" if
collected as they
justly are by

Under
With this further information
I think we may assume
of the Board's proceedings

9/1/76 MC

R.C. 15. Aug 76 1420

The proprietary
constitution of Malabar
and Canara has ever
been identical, but
all analogy in respect
to their revenue and
village administration
has disappeared long
before either fell under
British rule.

The principles of
of Malabar were
unconquered till late
in last century and
there never was any
revenue demand or
local service till it
was introduced by
Tipu in 1784 under
Arshad Beg. has
revenue

Revenue Village Satabh
ment, Karniks and the
like existed. The slight
local administration
which prevailed being
in the hands of Nadaral
(District Agents) and
the Makypalms of
Orakom (rural in
Village ships). When
a revenue system
was imposed by the
Mysore Government
the Hobli system was
introduced in its entirety
in Malabar and we
found the country land
set in Hoblies - after-
wards broken up into
Amshoms (divisions)
for easier administration
of such a system
we have adhered. Hence
the

N.B. This unnecessary
to go to the source of
doubtful measures
taken some years back
of debiting the whole
Amshom Satabhment
to the percentage on the
Revenue allowed for
General Administration
in Malabar.

The entire absence
of any Village system
beyond the Deshom, have
the quasi stipendiary in
character of the Satabh
Amshom Satabhment in Malabar.
The administration
Conditions of Canara
has long differed
widely - Subject to foreign
dominion from a far
earlier period, they
have had a regular
revenue system in
Canara for at least
500 years (commenced
it is alleged by the
Bednore Arier) and
with it a Hindu local
administration, the
local revenue and
Village services being
much in accordance
with

with what prevailed
throughout India.
Here we have had
the Gramoon & Village
System (albeit very
rural & scattered in
its character) for
centuries - with its Potah
Kumikoms or Magaji
(Holly) Shan theg-ships.
(the Revenue accounts
of the country) or its Ughang -
and there (in former
days) we have had
the Service Inam or
remission of revenue
and popular fees. Matsya
or Merah & (very much
of the same character
as that subsisting throughout
India - Potah & Village
Service Inam or remission
of revenues were resumed
shortly after the cession
of the Province to the Imperial
Government.

Imperial Government
and great confusion -
has subsisted amongst
the local service from
that time. The Village
fees or Parlamah or
Merah was probably
incorporated with the
Revenue demand about
the time the Inams were
resumed & constituted
part of the Shamilat which
we carried on under
Munro's Settlement. Be
this as it may, the
existence of Village
system under the
usual conditions for
centuries is certain.
The usual traces of
popular fees are
unmistakable - and
no doubt the assignment
from the Revenue replaced

them and constituted
a Commutation which
is more than fulfilled
by the ~~present~~ Contributions
from General Revenue.

I have therefore
no doubt that it is
perfectly legal and right
to revise that Systematic
administration of the
Village Service under
the Act, which I should
most hesitate to introduce
in its integrity.

Under these circum-
stances I venture to
submit that if my
Honble. Colleagues can
see their way to not
raising the question
discussed in Mr. Hall
Jr's Note, it would
be very convenient.
In fact there is scarcely

a District where some
technical difficulty
could not be suggested
in respect to the Act,
and I am most
unwilling to start
them if they can be
avoided.

I would ratify
the Board's order and
direct the Collector to
carry out the reorganization
with half-Cess without
delay. It will be an
enormous boom; it is
to be done on a sound
basis and the District
can well bear the drain.

25th Nov

Revenue Dept

N^o 141

Proceedings of the Madras Government

Under date the 2^d February 1876

Read the
following Proceedings of
the Board of Revenue

Approving with
certain remarks & instructions
scheme proposed by Coll^r
for re-organization of Village
Establishments of South
Canara Dist.

H.E. 8 Sept 1875 - N^o 2513

The Governor
in Council approves the
Board's instructions to
the Coll^r to work out

his

his suggested scheme
in full detail upon
the basis of existing
villages; the cost in-
volved being met as
proposed, by a village
service cess at 6 pies
in the Rupee, suppli-
mented by the present
imperial grant.

2. The Govt.
observe that the existence
here, as elsewhere, of a
village service esta-
blishment

establishment, with
settled fees from time
immemorial, is distinct-
ly evidenced by the re-
port of the Coll^r of
the Southern Division
of Canara, dated
7th August 1801, in which
that Officer says "For
every Nagami, there are
village artificers, barbers,
washermen &c. to whom
the Land-lord pays a
certain quantity of
grain

grain per annum
which, as regards the
Potal, Shanabogue &
Cogran, the fort under-
stand that emolument
other than the state
payments are actually
derived by them from
the villagers. Any obli-
gation which may rest
on fort, consequent on
the inclusion of the
"Vartane" in the wung
assessment is, as pointed
out by the Board, &
satisfied by the present,
probably

probably larger, contri-
bution from the
general revenues.

[Signature]

114 To the Board of Revenue & Dy. Secy
to the Government General

[Signature]

50
Raymond
Village Estate
South America
District

Raymond
Village Estate
South America
District