MADRAS.

STATEMENTS

SHOWING THE

GROWTH OF AND CHANGES IN THE REVENUE

(INCLUDING LOCAL AND MUNICIPAL)

OF THE

MADRAS PRESIDENCY

Since the year 1800:

AND ITS RELATION TO THE PROGRESS OF CULTIVATION AND OF THE SEA-BORNE TRADE.

Presented to both Houses of Parliament by Command of Her Majesty.

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CONTENTS.

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LOUIS MALLET,
Under Secretary of State.

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STATEMENTS.

NOTE on Statement No. I., showing the growth of Revenue and Taxation (including Local and Municipal) in the Madras Presidency from 1800-1801 to 1877-78.

Between the years 1620, when the first trading establishment was settled at Masulipatam in Madras, and 1800-1801 when the information contained in Statement No. I. commences, various territories had been acquired at different dates, either by conquest, cession, or treaty, which finally constituted the Madras Presidency.

The area under British rule in 1800-1801 may be considered practically to be very nearly what it is at the present day. The only acquisitions of territory since that date, are, the district of Kurnool in 1838-39, comprising an area of about 7,000 square miles, containing an estimated population of 273,190 souls, and yielding a revenue of about 80,000*l.*; and Tranquebar which was ceded by the Danes in 1845. Since this last date no accession of country has been made to the Presidency of Madras. But in 1862 the district of North Kanara, of about 4,000 square miles, with a population of 338,000 souls, and yielding a land revenue of 110,000*l.*, was transferred to the Presidency of Bombay. The total loss from all branches of revenue, by this transfer, was stated to be about 147,500*l.* (*vide* Administration Report of Madras, 1862-63).

The total area of the Madras Presidency under British administration at the present date, exclusive of the Native States, is stated to be 138,856 square miles, and the population, according to the census of 1871-72, is numbered at 31,597,822 souls.

Columns 2 to 12 in Statement No. I. show the State revenue or taxation, distinguishing the sources whence derived. For the years 1800-1801 to 1828-29 the receipts of Land Revenue, Moturfa, Excise, and Tobacco monopoly (Cols. 2, 3, 4, 5) are lumped together in the returns. In 1828-29 tobacco is first shown separately, and from 1835-36 all the above named items are distinguished.

The Miscellaneous Revenue, shown in Col. 11, comprises items not strictly of taxation, and for this reason the revenue is totalled, Cols. 10 and 18, exclusively of it. The chief items comprised under the head "Miscellaneous" were in 1877-78:—

	£
Tributes and Contributions - - - -	344,643
Forest - - - - - - -	40,434
Post Office - - - - - -	114,597
Law and Justice - - - - - -	124,192
Receipts in aid of Pensions, &c. - - - -	247,559
Army - - - - - - -	178,778
Public Works - - - - - -	45,624

Columns 13 to 17 show the taxation from other sources than those credited to State Revenue. The origin of this taxation and the circumstances under which it has been levied are fully explained in a separate paper in connection with Statement No. II.

The different columns are totalled so as to show, as far as is practicable, the growth of each main head of revenue by decennial periods, and the average of each such decade.

The revenue and taxation (omitting "Miscellaneous" items) in the period 1872-73 to 1877-78 amounted per head of population to—

	s.	*d.*
State revenue - - - - - - -	4	4
Local and municipal - - - - - -	0	5½
Total - - - -	4	9½

The returns of population, exhibited in Col. 20, prior to the census of 1871, are so untrustworthy that little reliance can be placed on deductions from them. But, according to the estimate of 1822-23, the figures show that State revenue in that year amounted to 7*s.* 1*d.* per head of population.

No. 1.—STATEMENT exhibiting the growth of REVENUE or TAXATION from 1800-01 to 1877-78.

Official Years.	STATE REVENUE OR TAXATION. Land Revenue.	Moturfa or tax on Trades, Houses, &c.	Abkarri, Farms, and Excise.	Tobacco Monopoly in Malabar and Kanara.	Customs and Land transit.	Salt Receipts.	Stamps.*	Income, License, and Assessed taxes.	Total, excluding Miscellaneous Cols. 2 to 9.	Miscellaneous.	Total, including Miscellaneous Cols. 10 & 11.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	£				£	£	£	£	£	£	£
1800-01	2,458,777				194,835	19,352			2,672,964	*867,304*	3,540,268
1801-02	3,815,851				312,493	20,932			4,149,276	*580,533*	4,729,609
1802-03	4,014,204				349,227	31,797			4,395,228	*329,676*	4,724,904
1803-04	3,909,792				395,367	27,768			4,332,927	*318,817*	4,651,744
1804-05	3,989,892				544,107	39,771			4,573,770	*323,370*	4,897,140
1805-06	4,146,941				352,481	185,897			4,685,319	*329,174*	5,014,493
1806-07	3,803,506				256,061	215,848			4,275,415	*327,306*	4,602,721
1807-08	4,043,188				245,837	258,990			4,548,015	*379,504*	4,927,519
1808-09	4,047,014				298,946	262,803			4,608,763	*359,558*	4,968,321
1809-10	4,164,081				383,753	278,640	12,215		4,838,689	*534,502*	5,373,191
Average, 1st Decade	3,839,325				333,311	134,180	12,215		4,308,337	*434,974*	4,742,991
1810-11	3,988,023				423,170	339,610	28,679		4,779,482	*459,094*	5,238,576
1811-12	3,901,338				436,532	342,593	26,147		4,706,610	*450,107*	5,156,717
1812-13	3,966,047				458,720	370,643	29,196		4,824,606	*466,521*	5,291,127
1813-14	3,986,489				472,276	333,321	31,556		4,823,642	*473,446*	5,297,088
1814-15	3,889,555				541,286	313,388	38,830		4,783,059	*539,105*	5,322,164
1815-16	3,609,668				514,300	312,666	40,155		4,476,789	*629,318*	5,106,107
1816-17	3,826,107				519,067	295,716	38,168		4,679,058	*681,162*	5,360,220
1817-18	3,856,433				506,660	295,917	47,444		4,706,454	*674,853*	5,381,307
1818-19	3,799,410				507,716	356,680	46,507		4,710,313	*651,119*	5,361,432
1819-20	3,791,931				538,659	363,627	51,919		4,746,136	*660,868*	5,407,004
Average, 2nd Decade	3,861,500				491,839	332,416	37,860		4,723,615	*568,559*	5,292,174
1820-21	3,738,460				570,567	313,755	62,243		4,685,025	*718,481*	5,403,506
1821-22	3,708,404				630,769	364,087	64,744		4,768,004	*789,025*	5,557,029
1822-23	3,769,369				624,888	336,005	64,513		4,794,775	*790,435*	5,585,210
1823-24	3,741,100				573,793	356,330	62,340		4,733,563	*765,202*	5,498,765
1824-25	3,765,212				536,810	327,719	62,640		4,692,381	*748,362*	5,440,743
1825-26	3,978,682				557,609	359,397	61,504		4,957,182	*757,733*	5,714,915
1826-27	3,699,312				545,818	330,839	56,907		4,632,876	*1,378,805*	5,981,681
1827-28	3,605,226				566,729	346,192	56,260		4,574,407	*773,421*	5,347,828
1828-29	3,649,012			74,487	610,006	404,416	56,636		4,794,557	*780,492*	5,575,049
1829-30	3,522,100			71,208	590,726	469,530	52,870		4,706,434	*709,153*	5,415,587
Average, [illegible] Decade	3,732,257				580,772	360,827	60,066		4,733,920	*821,111*	5,552,031
1830-31	3,460,329		*Average 3,217,342*	66,503	581,516	443,864	48,610		4,600,822	*757,438*	5,358,260
1831-32	3,252,117			63,049	455,689	355,816	39,236		4,165,907	*306,230*	4,472,137
1832-33	2,940,703			65,177	419,072	333,360	38,673		3,796,985	*311,076*	4,108,061
1833-34	3,176,708			68,879	382,885	372,416	35,120		4,036,008	*322,199*	4,358,207
1834-35	3,256,855			68,913	420,130	376,408	40,001		4,162,307	*317,718*	4,480,025
1835-36	3,297,602	100,255	167,294	73,380	419,076	353,848	42,116		4,453,571	*145,690*	4,599,261
1836-37	2,893,849	96,908	170,733	75,531	469,445	372,892	45,466		4,124,824	*493,485*	4,618,309
1837-38	3,149,782	103,468	178,020	80,732	405,679	379,207	46,443		4,343,331	*476,459*	4,819,890
1838-39	3,237,301	104,759	184,657	82,334	407,206	402,953	48,201		4,467,411	*485,659*	4,953,070
1839-40	3,225,600	102,208	232,552	84,586	410,287	398,858	48,386		4,502,477	*474,138*	4,976,615
Average, 4th Decade	3,160,827	101,519	186,651	72,908	437,099	378,962	43,225		4,265,354	*409,009*	4,674,384
	3,406,078										
1840-41	3,279,085	102,482	188,433	82,744	427,635	378,052	49,982		4,508,413	*466,226*	4,974,639
1841-42	3,294,596	104,086	194,354	81,137	415,791	399,239	47,614		4,536,817	*478,400*	5,015,217
1842-43	3,274,072	109,610	209,733	94,842	427,672	399,761	47,546		4,563,236	*523,523*	5,086,759
1843-44	3,263,734	110,670	224,863	84,100	423,545	432,160	44,616		4,583,688	*490,507*	5,074,195
1844-45	3,378,188	112,845	227,952	85,144	a 200,166	452,560	36,456		4,493,311	*503,018*	4,996,329
1845-46	3,460,104	115,088	230,388	90,075	165,105	470,641	23,254		4,554,655	*451,393*	5,006,048
1846-47	3,589,910	111,472	219,525	88,585	151,040	455,635	24,812		4,640,979	*493,065*	5,134,044
1847-48	3,654,805	114,394	228,631	89,596	135,984	485,721	30,130		4,739,261	*471,106*	5,210,367
1848-49	3,645,695	112,942	243,157	71,388	92,876	450,797	36,824		4,673,679	*477,775*	5,151,454
1849-50	3,479,437	115,519	245,613	88,106	102,710	464,592	42,036		4,538,013	*467,937*	5,005,950
Average, 5th Decade	3,431,963	110,911	221,265	87,572	254,252	438,916	38,327		4,583,205	*482,295*	5,065,500
	3,849,710										

Official Years.	OTHER THAN STATE REVENUE OR TAXATION. Village Service Fund, Col. 4, Statement No. II.	Local Funds, General, Col. 8, Statement No. II.	Local Funds, Special, Col. 12, Statement No. II.	Municipal Taxation, Col. 15, Statement No. II.	Total, Columns 13 to 16.	GRAND TOTAL. Excluding Miscellaneous Cols. 10 & 17.	Including Miscellaneous Cols. 12 & 17.	POPULATION against the years or date of latest information.	REMARKS.
1.	13.	14.	15.	16.	17.	18.	19.	20.	21.
						£	£		
1800-01						2,672,964	3,540,268		
1801-02						4,149,276	4,729,609		
1802-03						4,395,228	4,724,904		
1803-04						4,332,927	4,651,744		
1804-05						4,573,770	4,897,140		
1805-06						4,685,319	5,014,493		
1806-07						4,275,415	4,602,721		
1807-08						4,548,015	4,927,519		
1808-09						4,608,763	4,968,321		
1809-10						4,838,689	5,373,191		
Average, 1st Decade						4,308,337	4,742,991		
1810-11						4,779,482	5,238,576		
1811-12						4,706,610	5,156,717		
1812-13						4,824,606	5,291,127		
1813-14						4,823,642	5,297,088		
1814-15						4,783,059	5,322,164		
1815-16						4,476,789	5,106,107		
1816-17						4,679,058	5,360,220		
1817-18						4,706,454	5,381,307		
1818-19						4,710,313	5,361,432		
1819-20						4,746,136	5,407,004		
Average, 2nd Decade						4,723,615	5,292,174		
1820-21						4,685,025	5,403,506		
1821-22						4,768,004	5,557,029		
1822-23						4,794,775	5,585,210	b13,476,923	
1823-24						4,733,563	5,498,765		
1824-25						4,692,381	5,440,743		
1825-26						4,957,182	5,714,915		
1826-27						4,632,876	5,981,681		
1827-28						4,574,407	5,347,828		
1828-29						4,794,557	5,575,049		
1829-30						4,706,434	5,415,587		
Average, [illegible] Decade						4,733,920	5,552,031		
1830-31						4,600,822	5,358,260		
1831-32						4,165,907	4,472,137		
1832-33						3,796,985	4,108,061	- - -	*Famine year.*
1833-34						4,036,008	4,358,207		
1834-35						4,162,307	4,480,025		
1835-36						4,453,571	4,599,261		
1836-37						4,124,824	4,618,309	b13,967,395	
1837-38						4,343,331	4,819,890		
1838-39						4,467,411	4,953,070	- - -	*Including £80,000 for the acquisition of Kurnool.*
1839-40						4,502,477	4,976,615		
Average, 4th Decade						4,265,354	4,674,384		
1840-41						4,508,413	4,974,639		
1841-42						4,536,817	5,015,217		
1842-43						4,563,236	5,086,759		
1843-44						4,583,688	5,074,195		
1844-45						4,493,311	4,996,329		
1845-46						4,554,655	5,006,048		
1846-47						4,640,979	5,134,044		
1847-48						4,739,261	5,210,367		
1848-49						4,673,679	5,151,454		
1849-50						4,588,013	5,005,950		
Average, 5th Decade						4,588,205	5,065,500		

a Land Transit Duties abolished by Act VI. of 1844. *Customs Tariff revised by Act VI. of* 1844, *Act VII. of* 1859, *Act X. of* 1860, *Acts XI. XXIII. of* 1862, *Act XXVI. of* 1863, *Act XXIII. of* 1864, *Acts XVII. and XXV. of* 1865, *Act XVIII. of* 1866, *Act XVII. of* 1867, *Notification* 19*th March* 1869, *Act XVII. of* 1870, *Act XIII. of* 1871, *Act XVI. of* 1875, *Notification of* 13 *March* 1875.

b According to Census taken in this year.

* *Judicial Stamps, Fees, and Fines, &c., not being considered ordinary Taxation, are not included Col. 8, but under Miscellaneous.*

No. 1.—Statement exhibiting the growth of Revenue or Taxation from 1800-10 to 1877-78—*continued.*

Official Years.	State Revenue or Taxation. Land Revenue.	Moturfa or tax on Trades, Houses, &c.	Abkarri, Farms, and Excise.	Tobacco Monopoly in Malabar and Kanara.	Customs and Land transit.	Salt Receipts.	Stamps.*	Income, License, and Assessed taxes.	Total excluding Miscellaneous Cols. 2 to 9.	Miscellaneous.	* Total including Miscellaneous Cols. 10 & 11.
1.	2.	3.	4.	5.	6.	7	8.	9.	10.	11.	12.
	£	£	£	£	£	£	£	£	£	£	£
1850–51	3,515,969	114,942	242,066	83,792	110,725	477,630	47,092		4,592,216	*495,117*	5,087,333
1851–52	3,610,646	119,257	241,840	89,677	115,680	483,427	49,888		4,710,415	*522,817*	5,233,232
1852–53	3,687,811	118,461	242,157	63,162	120,797	504,265	48,287		4,784,940	*533,138*	5,318,078
1853–54	3,402,335	110,236	249,086	8,958	126,528	480,214	52,819		4,430,176	*557,459*	4,987,635
1854–55	3,384,636	108,281	243,388	*Tobacco Duties were abolished under Act IV. of 1853.*	117,200	487,459	54,313		4,495,277	*434,069*	4,929,346
1855–56	3,414,611	101,889	231,594		130,714	507,734	66,855		4,453,397	*833,932*	5,287,329
1856–57	3,592,766	101,643	230,907		137,728	503,994	70,956		4,637,994	*827,336*	5,465,330
1857–58	3,678,862	107,326	275,410		141,174	572,597	75,540		4,850,909	*827,366*	5,678,275
1858–59	4,175,268	111,247	284,414		154,102	601,954	80,617		5,407,602	*852,243*	6,259,845
1859–60	4,093,345	109,242	292,647		255,577	647,115	93,941		5,490,967	*1,060,013*	6,550,980
Average, 6th Decade	3,655,625	110,252	253,351	61,397	141,022	526,639	63,941		4,785,389	*694,349*	5,479,738
	4,043,787										
1860–61	3,974,730	100,639	307,125		295,388	706,789	*a* 152,565	101,427	5,638,663	*1,031,767*	6,670,43
1861–62	4,153,293	*The Moturfa tax was relinquished 1st August 1861 in favour of a License Tax.*	333 466		232,522	868,323	*b* 310,458	284,958	6,183,020	*832,059*	7,015,07
1862–63	4,240,031		372,757		196,498	912,770	*c* 212,558	231,943	6,174,557	*759,573*	6,934,13
1863–64	4,299,792		405,165		229,852	899,272	238,342	164,960	6,237,383	*791,896*	7,029,27
1864–65	4,184,645		396,054		203,878	1,036,670	269,409	147,867	6,238,523	*768,076*	7,006,59
1865–66	4,306,505		414,718		208,553	1,012,760	*d* 306,485	72,399	6,401,420	*657,597*	7,059,01
1866–67	3,652,026		427,452		193,539	1,047,573	*e* 282,553	1,346	5,604,489	*650,362*	6,254,85
1867–68	4,244,396		506,491		251,902	1,098,802	*f* 353,725	88,695	6,544,011	*968,866*	7,512,87
1868–69	4,068,789		490,843		276,591	1,107,253	372,347	63,581	6,379,404	*1,127,677*	7,507,08
1869–70	4,482,706		570,022		276,485	1,164,736	*g* 406,482	135,423	7,035,854	*1,043,778*	8,079,63
Average, 7th Decade	4,160,691	100,639	422,409		236,521	985,495	290,492	129,260	6,243,732	*863,165*	7,106,89
	4,593,164										
1870–71	4,397,803		589,266		304,897	1,264,230	*h* 399,586	252,726	7,208,508	*998,792*	8,207,30
1871–72	4,440,313		570,892		313,228	1,307,841	399,025	110,817	7,142,116	*950,311*	8,092,42
1872–73	4,693,469		616,844		393,742	1,285,019	*i* 426,591	72,895	7,488,560	*710,550*	8,199,41
1873–74	4,451,489		609,946		336,152	1,295,186	471,469	4,380	7,188,622	*1,021,925*	8,210,54
1874–75	4,635,487		605,892		321,025	1,331,569	492,878	177	7,387,028	*986,798*	8,373,82
1875–76	4,545,013		633,901		307,962	1,353,789	501,971	60	7,342,696	*1,017,792*	8,360,48
1876–77	3,296,575		558,369		246,736	1,291,953	499,336	115	5,893,084	*1,158,053*	7,051,13
1877–78	3,494,884		471,069		203,350	1,142,186	489,221	14	5,800,724	*1,185,714*	6,986,43
Average 8 years	4,243,129		582,022		303,387	1,283,972	460,009	55,148	6,931,417	*1,001,242*	7,935,15
	4,826,401										

Official Years.	Other than State Revenue or Taxation. Village Service Fund, Col. 4, Statement No. II.	Local Funds, General, Col. 8, Statement No. II.	Local Funds, Special, Col. 12, Statement No. II.	Municipal Taxation, Col. 15, Statement No. II.	Total, Columns 13 to 16.	Grand Total. Excluding Miscellaneous Cols. 10 & 17.	Including Miscellaneous Cols. 12 & 17.	Population against the years or date of latest information.	Remarks.
1.	13.	14.	15.	16.	17.	18.	19.	20.	21.
	£	£	£	£	£	£	£	£	
1850–51						4,592,216	5,087,333		
1851–52						4,710,415	5,233,232	*k*22,031,697	
1852–53						4,784,940	5,318,078		
1853–54	37,281				37,281	4,467,457	5,024,916		
1854–55	37,006				37,006	4,532,283	4,966,352		
1855–56	43,290				43,290	4,496,687	5,330,619	*k*22,357,855	
1856–57	46,482				46,482	4,684,476	5,511,812		
1857–58	42,783				42,783	4,893,692	5,721,058		
1858–59	62,320			19,530	81,850	5,489,452	6,341,695		
1859–60	62,960			17,013	79,973	5,570,940	6,630,953		
Average, 6th Decade	47,445			18,276	52,666	4,822,256	5,516,605	*k*24,656,509	
1860–61	59,766			19,455	79,221	5,717,884	6,749,651		
1861–62	55,446			19,494	74,940	6,257,960	7,090,019		
1862–63	65,864			26,443	92,307	6,266,862	7,026,437	- - -	*Excluding £147,500 for transfer of North Kanara to Bombay.*
1863–64	65,920	22,645	1,704	26,764	117,083	6,354,416	7,146,312		
1864–65	50,074	27,440	28,501	27,740	133,755	6,372,278	7,140,354		
1865–66	64,530	32,063	36,007	29,910	162,510	6,563,930	7,221,527	*k*26,539,052	
1866–67	89,194	43,302	33,503	35,097	201,096	5,805,585	6,455,947	- - -	*Year of 11 months only.*
1867–68	77,193	136,757	42,344	109,257	365,551	6,909,562	7,878,428		
1868–69	92,348	218,712	43,498	113,720	468,278	6,847,682	7,975,359		
1869–70	136,083	233,973	50,313	107,970	528,339	7,564,193	8,607,971		
Average, 7th Decade	75,642	102,128	33,696	51,585	222,303	6,466,035	7,329,201	*k*31,597,872	
1870–71	158,236	210,620	50,754	110,360	529,970	7,738,478	8,737,270		
1871–72	185,882	255,248	47,871	116,040	605,041	7,747,157	8,697,468		
1872–73	196,750	397,433	52,218	122,937	769,338	8,257,898	8,968,748		
1873–74	209,224	390,950	48,686	121,021	769,881	7,958,503	8,980,428		
1874–75	210,620	403,955	48,767	111,927	775,269	8,162,297	9,149,095	*k*31,597,872	
1875–76	226,955	386,966	57,675	120,952	792,548	8,135,244	9,153,036		
1876–77	195,026	319,214	41,429	122,797	678,466	6,571,550	7,729,603	- - -	*Famine years.*
1877–78	201,148	319,717	37,997	130,052	688,914	6,489,638	7,675,352	- - -	
Average 8 years	197,980	335,513	48,175	119,516	701,178	7,632,596	8,636,375		

a Act XXXIV. of 1860. *b* Act XXXII. of 1861. *c* Act X. of 1862. *d* Act IX. of 1865. *e* Act XX. of 18 *f* Act XXVI. of 1867. *g* Act XVIII. of 1869.
h Acts VII. and XX. of 1870. *i* Acts VIII. and IX. of 1871.
k See pp 2, 3, and 9 of Census Report, 1871.
* *Judicial Stamps, Fees, and Fines, &c., not being considered ordinary taxation, are not included in Col. 8, but under Miscellaneous.*

Note.—The Blank spaces indicate that either the Item did not exist or that separate information is not obtainable.

Revenue, Statistics, and Commerce Department,
India Office, 1st September 1880.

NOTE on Statement No. II., showing the various kinds of Local and Municipal Taxation in the Madras Presidency, from the year 1853–54 to 1877–78 inclusive.

This statement is an expansion of Columns 13 to 17 in Statement No. 1, and shows the progress of local and municipal taxation in the Presidency of Madras.

Village Service Fund.—Prescriptive allowances to village officers (headman and accountants) are exhibited in Column 2.

From the commencement of British rule it has been the usual practice to allow certain charges on the revenue of each village for the remuneration of the village officers. Before 1853–54 these charges were not brought to account either as receipts or as disbursements; they are now treated as regular Cesses extra to the revenue, and brought to account accordingly. This Column also includes assessments imposed on revenue free service lands for the remuneration of the officiating village officers.

Column 3 shows the amounts of service cess in lieu of direct fees of village officers. Besides the emoluments above described, village officers, revenue and police, have always had a prescriptive right to certain fees or other remuneration direct from the cultivators. Madras Act IV. of 1864 legalized the commutation of such direct levies into a cess of one anna in addition to each rupee of revenue (6¼ per cent.), the direct levy being made illegal when such commutation had been effected. The extra cess began to be separately brought to account in 1871–72, but the Act has as yet been applied only to five districts, though it is intended eventually to extend its operation.

These Service Cesses exist in Ryotwarri villages only, the reorganization of village establishments not having yet been attempted in the Zemindari tracts.

For the years 1872–73 to 1876–77 the totals in Column 4, it will be noticed, exceed the aggregate of the two previous columns. The explanation is that certain items (such as percentage on water rates) have been credited to the Village Service Fund, which have not been shown separately in the accounts under either head.

It will be observed that the Village Service Fund is not new taxation, having existed in another form since the introduction of British rule. And the gradual increase under Column 2 since 1853–54 is apparent only, the system of bringing the cess to account having been introduced gradually.

It will also be noticed that these Cesses, as well as that under Column 5, depend on and vary with the amount of Land Revenue.

Local Funds. General.—Local taxation for the improvement of communications was first legalized by Madras Act III. of 1866, which imposed a rate of half an anna per rupee, or 3⅛ per cent. of the rent value of land (which, in the case of Ryotwarri or lands held direct from Government, was to be taken to be equivalent to the Government assessment and water rate of the land) for the construction and maintenance of district roads. This Act was superseded by Madras Act IV. of 1871, which greatly developed the principle of local taxation and local administration.

This last Act constituted Local Boards, consisting of official and non-official members, for the administration of the Local Funds raised within each Local Fund circle, of which there are 35 in the Presidency. The Local Fund under the Act comprises, 1st, a rate on the rent value of land (Column 5), as under Act III. of 1866, which was, however, raised to one anna in the rupee (6¼ per cent.), two thirds of which rate the Act appropriates to improvement of communications, and one third to education and sanitation: 2ndly, a house tax (Column 6) for educational purposes, the imposition of which was, however, optional to Government, and which, practically, is now in abeyance; 3rdly, tolls (Column 7) on animals and vehicles using roads within the circle, tolls having previously been levied for the improvement of communications under other laws; 4thly, certain minor items not of the nature of taxation.

Special Local Funds.—Various sources of income applicable to local administrative purposes, and known as Special Funds, exist in this Presidency; of such are school and university fees, rent of travellers' bungalows, and the like. But three of these items may perhaps be considered of the nature of taxation, and are therefore shown in the statement to which this paper refers.

Column 9, *Pound Fund.* This consists of the fines, on account of trespassing cattle sent to a pound, imposed under the Cattle Trespass Act, I. of 1871. After providing for the necessary expenses, half the surplus is appropriated to the Local or Municipal Funds, as the case may be, of the place where the pound is situated, and half to the Agricultural School at Sydapet, for agricultural education.

Column 10, *Fishery Rents.* The sums obtained for the right of fishing in certain tanks or streams have been, from 1863–64, appropriated to local communications. Since 1875–76, however, they have been credited to the Irrigation Department, and no longer form a portion of Local Funds.

Column 11, *Jungle Conservancy.* This is a light tax on the use of the communal or village woodlands, in the shape of fees on wood collected for sale and the like. The proceeds are expended by the officers of Government upon raising roadside avenues, firewood plantations, and similar objects.

Municipal Taxation.—Column 13 gives the Municipal Taxation for the city of Madras under the several Acts which regulate its municipal administration, viz., Madras Acts XIV. of 1856, IX. of 1865, V. of 1871, and V. of 1878. The population of the Presidency town is 397,500 by the census of 1871, and the rate per head of municipal taxation was thus in 1877–78 about 2*s.* 10*d.* But the last Act, V. of 1878, has raised that rate by about one fourth.

Column 14. Municipal institutions and taxation were introduced in places other than the Presidency Town by Act X. of 1865. The chief object of this Act was to impose on the various towns in which municipalities were constituted a contribution of 75 per cent. of the cost of their own police, while Government was to contribute a moiety of the municipal expenditure on sanitation. By Act III. of 1871, these municipalities were relieved of expenditure on Police, while primary education was added to the objects on which municipal funds may be spent. Under Act VII. of 1878 police has again been placed among the objects of municipal taxation, the exemption having occasioned embarrassment to provincial revenues.

There are altogether 48 municipalities (exclusive of the city of Madras), with an aggegate population of 1,198,000, the average rate per head of municipal taxation being in 1877–78 about 1*s.* 3*d.* But there is room under the existing law for an improvement of municipal income, as the maximum rates have probably nowhere been imposed.

MADRAS PRESIDENCY.

No. II.—STATEMENT SHOWING the VARIOUS KINDS of LOCAL and MUNICIPAL TAXATION from the Year 1853–54 to 1877–78 inclusive.

Official Years.	Village Service Fund.			Local Funds. General.				Local Funds. Special.				Municipal.			Grand Total Taxation, Columns 4, 8, 12, 15.	Remarks.
	Prescriptive Allowances.	Service Cess in lieu of direct Fees.	Total Columns 2 + 3.	Rate on Rent Value of Land.	House Tax in Villages for Educational purposes.	Tolls and Ferries.	Total Columns 5 + 6 + 7.	Pound Fund.	Fishery Rents.	Jungle conservancy.	Total Columns 9 + 10 + 11.	Taxation in the City of Madras.	Taxation of Provincial Municipalities.	Total Columns 13 + 14.		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1853–54	37,281	- -	37,281												37,281	
1854–55	37,006	- -	37,006												37,006	
1855–56	43,290	- -	43,290												43,290	
1856–57	46,482	- -	46,482												46,482	
1857–58	42,783	- -	42,783												42,783	
1858–59	62,320	- -	62,320									19,530	- -	19,530	81,850	
1859–60	62,960	- -	62,960									17,013	- -	17,013	79,973	
1860–61	59,766	- -	59,766									19,455	- -	19,455	79,221	
1861–62	55,446	- -	55,446									19,494	- -	19,494	74,940	
1862–63	65,864	- -	65,864									26,443	- -	26,443	92,307	
1863–64	65,920	- -	65,920	11,912	- -	10,733	22,645	- -	1,704	- -	1,704	26,764	- -	26,764	117,033	
1864–65	50,074	- -	50,074	13,992	- -	13,448	27,440	15,221	5,111	8,169	28,501	27,740	- -	27,740	133,755	
1865–66	64,530	- -	64,530	17,822	- -	14,241	32,063	16,575	9,998	9,434	36,007	29,910	- -	29,910	162,510	
1866–67	89,194	- -	89,194	30,452	- -	12,850	43,302	14,443	7,763	11,297	33,503	35,097	- -	35,097	201,096	
1867–68	77,193	- -	77,193	121,993	- -	14,764	136,757	17,070	9,879	15,395	42,344	44,175	65,082	109,257	365,551	
1868–69	92,348	- -	92,348	204,363	- -	14,349	218,712	19,243	9,489	14,766	43,498	43,902	69,818	113,720	468,278	
1869–70	136,083	- -	136,083	216,510	- -	17,463	233,973	20,726	10,384	19,203	50,313	35,917	72,053	107,970	528,339	
1870–71	158,236	- -	158,236	192,627	- -	17,993	210,620	22,037	10,543	18,174	50,754	39,740	70,620	110,360	529,970	
1871–72	147,343	38,539	185,882	234,572	33	20,643	255,248	22,160	9,622	16,089	47,871	44,053	71,987	116,040	605,041	
1872–73	141,421	41,053	*196,750	369,907	5,402	22,124	397,433	22,798	11,685	17,735	52,218	41,636	81,301	122,937	769,338	
1873–74	137,691	43,673	*209,22	364,458	3,803	22,689	390,950	20,938	11,059	16,689	48,686	40,192	80,829	121,021	769,881	
1874–75	144,989	53,091	*210,620	371,309	7,454	25,192	403,955	22,062	10,546	16,159	48,767	40,690	71,237	111,927	775,269	
1875–76	134,372	54,081	*226,955	360,324	121	26,521	386,966	22,537	9,981	25,157	57,675	45,238	75,714	120,952	792,548	
1876–77	128,312	52,024	*195,026	298,704	- -	20,510	319,214	23,632	†	17,797	41,429	48,883	73,914	122,797	678,466	} Famine years.
1877–78	No details.		201,148	292,126	- -	27,591	319,717	22,632	†	15,365	37,997	55,344	74,708	130,052	688,914	

* *These figures do not make up the total of the previous Columns for reasons explained in the note (page 8) which accompanies this statement.*
† *Transferred to Irrigation, Public Works Department.*

Note on Statement No. III., showing the extension of the occupied Area of Land fully assessed, and the growth of the Land Revenue, in the Madras Presidency since 1852–53.

This statement cannot be carried back before 1852–53, as the detailed information in Columns 3 to 16 inclusive does not exist in a complete form prior to that year.

Column 2 corresponds to Column 2 of Statement No. I. It shows the *actual realizations* of land revenue for each year, which are the same as the *current demand* for that year, Column 5, *minus* any sums uncollected within the year, and *plus* collections of arrears of former years. This explains the discrepancies between Columns 2 and 5.

Column 3 shows the fixed land revenue demand on the Zemindari or permanently settled estates, assessed at a lump sum on each estate. The total area of these estates is about 21 million acres, but the area of cultivation within them not being known, they are excluded from Columns 6 to 16 inclusive.

When Zemindari lands receive water from Government works of irrigation they pay water rate in addition to their fixed assessment. This water rate now amounts to from 70,000*l.* to 80,000*l.* a year, and is included in Columns 4, 12, and 15, as it is not distinguished in the accounts from water rates on land not permanently settled.

Column 4 comprises all items of land revenue demand other than the fixed assessment of Zemindari estates. The principal item is that of the revenue of lands held at full assessments directly from Government or Ryotwari lands (Columns 7 and 10); the other items are water-rates, &c. (Columns 12 and 13); quit-rents on lands and villages partially exempt from assessment (in area about $7\frac{3}{4}$ million acres), about 187,000*l.*; and numerous minor items, such as sales of grazing on Government waste lands and the like, known as Land Revenue "Miscellaneous," about 30,000*l.*

Columns 6 to 16 give the details of the lands held subject to full rates of assessment on Ryotwari settlement or direct from Government. North and South Kanara are excluded from these columns, as the areas of cultivation in these districts are not shown in the revenue returns; also, for the same reason, the district of Malabar prior to 1865–66.

These lands are distinguished according to the main classification in use under the Madras revenue system, viz., into lands *assessed* as unirrigated (Columns 6 to 8), and land *assessed* as irrigated (Columns 9 to 11).

This classification, however, needs some explanation.

First. Lands irrigated by works which are private property (as, for instance, wells constructed by the landholder) are assessed at unirrigated rates, and are consequently entered in Column 6.

Secondly. In order to exhibit the direct return from certain large irrigation works constructed by Government, the charge for water supplied from them is in the returns shown as a water rate (Column 12) separately from the land assessment, and the lands irrigated are shown as assessed at dry rates, and have been entered under Column 6. The principal of these works are those on the rivers Godaveri and Kistna, and the areas of land classed as "dry" irrigated from them were in 1878 about 540,000 and 265,000 acres respectively.

From the above it will be seen that the area actually irrigable bears a much larger proportion to the total area of fully assessed occupied land than would appear from the proportion of the area classed as irrigated (Column 9) to the total area (Column 14).

And it must be observed that the areas given, Columns 6, 9, 14, are of holdings, not of cultivation, of fully assessed lands. In ordinary years, about 88 per cent. of the area held on Ryotwari settlement is under the plough, and 12 per cent. fallow or pasture.

Columns 7 and 10 show the regular ordinary assessment of the two classes of fully assessed lands, and Columns 8 and 11 the average rate per acre of that assessment. But, under certain circumstances, an extra charge on account of the use of water may be made, either, on dry lands, water rate (Column 12) as explained above, or, on wet lands, an extra charge when a second crop is grown (Column 13), because the ordinary "consolidated" assessment (so called as including both soil and water rate) is calculated for one crop only.

Columns 14 to 16 show the total area, assessment, and rate of fully assessed lands; but these columns also need some explanation.

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Prior to 1865–66 the returns showed separately from the main classes of "dry" and "wet" certain other classes of fully assessed lands, amounting altogether to 350,000 or 400,000 acres. The principal of these minor classes were "garden," or lands irrigated by wells. In 1865 lands watered by private wells were relieved of any impost beyond the "dry" rate, and all lands were classified as either "dry" or "wet." This accounts for the area in Column 14 showing more than the aggregate of Columns 6 and 9 in the earlier years.

It has already been explained that the water rate on Zemindari lands irrigated by Government works is included in Column 12. The total assessment, Column 15, of Ryotwari holdings is thus shown as higher by 70,000*l.* or 80,000*l.* a year (the amount of the Zemindari water rate) than it really is, and the average rate of assessment (Column 16) is also proportionately too high.

The general results obtained from the statement to which this paper refers may thus be summarized. Comparing the averages of the first with those of the last quinquennial period (which includes the two years of famine), the increase in realizations of land revenue generally has been 588,257*l.*, or about 17 per cent. Taking the figures for the fully assessed Ryotwari lands only (Column 15), and omitting the increase due to the inclusion of Malabar in 1865–66, the assessment has risen by 731,942*l.*, or 25 per cent., and the occupied area by not less than 7,215,898 acres, or 60 per cent.

The causes of the decrease in average rates are, partly special reductions of assessment from time to time (some of which are noted in the column of remarks); partly the gradual introduction of the revised settlements, which has been going on since 1856, and has now extended to twelve districts; and partly the extension of cultivation to poorer and more lightly assessed soils. The absolute decrease is from about 5*s.* per acre to about 3*s.* $10\frac{1}{4}$*d.*, or 23 per cent. The relative decrease, if the rise in prices is taken into consideration, is, of course, greater.

On dry lands the occupied area has increased by 6,654,847 acres, or about 72 per cent.; the assessment by 448,801, or 37 per cent., the rate having fallen from 2*s.* $7\frac{1}{2}$*d.* to 2*s.* $1\frac{1}{4}$*d.* On wet lands there is nominally an increase in area of 903,371 acres, or 36 per cent., the rate having fallen from 13*s.* 1*d.* to 8*s.* $11\frac{1}{2}$*d.* The real increase of irrigation is, however, not indequately exhibited by these figures, as is shown by the great increase in water rates, 243,332*l.*, or more than 300 per cent., and in the charge for second crops, 11,197*l.*, or about 18 per cent.

MADRAS PRESIDENCY.

No. III.—Statement exhibiting the Growth of the Land Revenue and the Extension of Occupied Area of Land fully assessed since 1852–3.

Official Years.	Land Revenue realised, according to the Financial Statements presented to Parliament.	Current Land Revenue Demand as given in the Annual Revenue Returns, including Kanara and Malabar.			Total Cultivators Holdings of fully Assessed Lands in Ryotwari Tracts (Column 4), showing their Area in Acres, and Assessment thereon, according to the Annual Revenue Returns; excluding the Districts of North and South Kanara in each year, but including the District of Malabar after 1865–66.											Remarks.
					Dry or Unirrigated Lands.			Wet or Irrigated Lands under Consolidated Assessment.			Extra Assessment or Additional Revenue.		Total Holdings in Ryotwari Tracts.			
		Revenue of Zemindari or permanently Settled Lands.	Revenue not permanently settled, including Miscellaneous, Water Rates, &c. *	Total Columns 3 + 4.	Area.	Assessment.	Rate of Assessment per Acre.	Area.	Assessment.	Rate of Assessment per Acre.	Water Rate and charge for Lands converted from Dry to Wet. †	Charge for Second Crop on Wet Lands. †	Area. Columns, 6 + 9.	Assessment. Columns, 7, 10, 12, 13.	Rate of Assessment per Acre.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
	£	£	£	£	Acres.	£	£ s. d.	Acres.	£	£ s. d.	£	£	Acres.	£	£ s. d.	
1852–53	3,687,811	498,251	3,205,721	3,703,972	9,266,425	1,225,712	0 2 7½	2,269,030	1,485,074	0 13 1			‡12,078,535	‡3,022,422	0 5 0	
1853–54	3,402,335	497,405	2,919,527	3,416,932	8,824,498	1,169,710	0 2 7¾	2,183,186	1,519,790	0 13 11	No information.		‡11,559,021	‡3,001,021	0 5 2¼	*Very disastrous year.*
1854–55	3,384,636	497,948	3,072,251	3,570,199	8,250,015	1,122,015	0 2 8½	2,686,425	1,777,728	0 13 2¾			10,936,440	2,899,743	0 5 2¼	*Assessments provisionally reduced in nine districts to the extent of 113,749l.*
1855–56	3,414,611	497,603	3,222,802	3,720,405	9,477,455	1,233,863	0 2 7	2,727,858	1,698,520	0 12 5¼	64,582	43,505	12,205,313	3,040,470	0 4 11¾	
1856–57	3,592,766	497,482	3,353,819	3,851,301	9,894,644	1,275,519	0 2 6¾	2,442,806	1,504,271	0 12 3¾	73,629	59,665	‡12,964,668	2,913,084	0 4 6	
1857–58	3,678,862	497,902	3,259,112	3,757,014	10,176,108	1,292,982	0 2 6½	2,406,331	1,549,015	0 12 10½	69,125	43,557	‡12,941,030	2,954,679	0 4 6¾	
1858–59	4,175,268	497,750	3,615,486	4,113,236	10,697,180	1,338,126	0 2 6	2,599,939	1,696,074	0 13 0½	70,440	80,689	‡13,629,430	3,185,329	0 4 8	
1859–60	4,093,345	506,341	3,533,465	4,039,806	11,304,510	1,391,329	0 2 5½	2,702,142	1,481,155	0 10 11½	99,143	79,570	‡14,389,214	3,051,197	0 4 2¾	*Ulungu method of adjusting the commutation prices of grain in Tanjore and Tinnevelly abandoned for regular settlement.*
1860–61	3,974,730	510,545	3,504,062	4,014,607	11,600,103	1,384,009	0 2 4½	2,682,392	1,441,795	0 10 9	106,447	51,490	‡14,669,960	2,983,741	0 4 0¾	
1861–62	4,153,293	510,396	3,718,651	4,229,047	12,224,006	1,431,249	0 2 4	2,802,775	1,519,102	0 10 10	102,925	59,273	‡15,420,153	3,112,549	0 4 0¼	
1862–63	4,240,031	510,148	3,776,029	4,286,177	12,821,125	1,454,471	0 2 0¼	2,974,919	1,546,798	0 10 4¾	144,089	67,080	‡16,196,929	3,212,438	0 3 11½	*North Kanara transferred to Bombay; revenue demand 110,000l.; cultivated area not known.*
1863–64	4,299,792	512,948	3,829,173	4,342,121	13,111,153	1,458,815	0 2 2½	2,949,892	1,511,709	0 10 2¾	157,482	66,639	‡16,461,419	3,194,645	0 3 10½	
1864–65	4,184,645	512,166	3,739,969	4,252,135	13,659,063	1,504,244	0 2 2¼	2,924,044	1,482,001	0 10 1½	165,833	50,874	‡16,778,662	3,202,952	0 3 9¾	*Rates of assessment reduced in Trichinopoly and lands watered from wells relieved of special water-rate.*
1865–66	4,306,505	513,324	3,800,277	4,313,601	14,459,368	1,607,626	0 2 2½	3,399,763	1,662,075	0 9 10¼	209,104	53,895	17,859,131	3,532,700	0 3 11½	*Area and assessment for Malabar first shown in the accounts in this year. Dry 373,650 acres, assessment 58,340l., and wet 379,318 acres, assessment 37,932l.; distinction of garden and other minor classification of lands disappear in the accounts from this date.*
1866–67	3,652,026	512,662	3,898,240	4,410,902	14,940,073	1,625,491	0 2 2	3,574,520	1,730,160	0 9 8¼	206,782	50,452	18,514,593	3,612,885	0 3 10¾	
1867–68	4,244,396	513,285	3,684,908	4,198,193	15,437,351	1,678,442	0 2 2	3,568,259	1,728,642	0 9 8¼	208,744	47,673	19,005,610	3,663,501	0 3 10¼	
1868–69	4,068,789	514,652	3,792,846	4,307,498	15,640,120	1,692,944	0 2 1¾	3,572,745	1,728,622	0 9 7¾	213,382	58,229	19,212,865	3,683,177	0 3 10	
1869–70	4,482,706	514,275	3,998,127	4,512,402	16,003,033	1,726,949	0 2 1¾	3,609,345	1,723,626	0 9 6½	229,700	55,094	19,612,378	3,735,369	0 3 9½	
1870–71	4,397,803	514,364	4,090,366	4,604,730	16,341,658	1,747,266	0 2 1½	3,646,029	1,734,297	0 9 6¼	253,056	64,423	19,987,687	3,799,042	0 3 9½	
1871–72	4,440,313	512,946	3,937,686	4,450,632	16,084,145	1,709,999	0 2 1⅓	3,601,793	1,692,743	0 9 4¾	270,557	57,702	19,685,938	3,731,001	0 3 9¼	*Unfavourable year.*
1872–73	4,693,469	511,633	4,038,879	4,550,512	16,097,139	1,689,679	0 2 1	3,594,274	1,668,761	0 9 3¼	284,985	67,515	19,691,413	3,710,940	0 3 9	
1873–74	4,451,489	511,508	3,908,723	4,420,231	15,952,144	1,682,945	0 2 1¼	3,680,292	1,685,348	0 9 1¾	306,580	72,023	19,632,436	3,746,896	0 3 10	
1874–75	4,635,487	513,299	4,135,728	4,649,027	16,232,415	1,713,100	0 2 1¼	3,725,599	1,697,476	0 9 1¼	351,412	91,637	19,958,014	3,853,625	0 3 10¼	
1875–76	4,545,013	513,887	3,903,255	4,417,142	16,278,655	1,724,246	0 2 1¼	3,742,731	1,702,258	0 9 1¼	313,262	55,910	20,021,386	3,795,676	0 3 9½	*Famine years. Large remissions or suspensions of Revenue demands in consequence.*
1876–77	3,296,575	513,824	3,141,394	3,655,218	16,217,256	1,727,427	0 2 1½	3,739,600	1,693,709	0 9 0½	286,238	49,616	19,956,856	3,756,990	0 3 9	
1877–78	3,494,884	514,003	3,959,035	4,473,038	16,175,052	1,714,808	0 2 1¼	3,834,563	1,719,979	0 8 11½	336,090	93,782	20,009,615	3,864,659	0 3 10¼	

* *Quit-rents on lands partially exempt from assessment are also included in this column.*

† *The figures under these columns, 12, 13, are included in those given in column 4.*

‡ *In these years the totals are more than columns 6 and 9 added together, as they include certain lands bearing assessment, but not then classed under either of the main heads "Dry" or "Wet."*

Revenue, Statistics, and Commerce Department,
India Office, 1st September 1880.

Note on Statement No. IV., showing the growth of Sea-borne Trade of the Madras Presidency in connexion with Receipts derived from Customs Duties; and of Receipts from, and Quantities sold, with the Rate of Sale, of Salt; from 1800–01 to 1877–78.

Customs and Land Transit Duties.—The figures in Column 2 correspond with those in Column 6 in Statement No. I., having been taken from the Financial Accounts presented to Parliament. From 1800–1801 to 1844–45 the duties derived from land transit are not shown separately from those levied on the import and export trade of the Presidency, whether by sea or passing from British to foreign territory, and *vice versâ*. Act VI. of 1844 abolished the land transit duties, and a new customs tariff was introduced. Since 1844 and up to the present date, the customs tariff has undergone constant revision. The inland customs duties, amounting to about 10,000*l.*, are included with the duties collected on the sea-borne trade.

Sea-borne Trade.—The total value of foreign and coasting trade, shown in Columns 3, 4, and 5, has been extracted from the Commercial Returns of each year, from the earliest date for which such records exist. The information, however, in the original returns was given in different kinds of rupees, but notes are inserted in the column of remarks (9), explaining the rates at which they have been converted into sterling value for the different periods. No just conclusions can be arrived at as to the relations between the value of the trade and the duties shown in Column 2 for the earlier years, for reasons already assigned, *i.e.*, because the figures include the duties derived from land transit. Since 1844–45 a rapid and gradual increase in the value of trade is to be noticed. The average receipts from customs duties for the five years 1845–46 to 1849–50 inclusive, as compared with the last quinquennial period of 1873–74 to 1877–78, had increased from 129,543*l.* to 283,045*l.*, while the value of the sea-borne trade had risen from 4,701,153*l.* to 23,839,891*l.*; and the per-centage of duties bearing on the trade during the same quinquennial periods would thus appear to be 2·75 per cent. in the first and 1·10 per cent. in the second instance.

During the 33 years, 1845–46 to 1877–78, the value of the foreign trade had increased from 2,499,193*l.* to 9,487,036*l.*, or about 279 per cent. The increase in the coasting trade from 2,232,101*l.* to 19,283,170*l.* is yet more noticeable, as it has taken place, notwithstanding the competition of railways, and as indicating a great development of commercial enterprise.

Salt.—A Government monopoly was established in 1805 for the administration of of this source of revenue or taxation. According to the system still prevailing on the Eastern Coast, salt is made by private manufacturers, under advances from the Government, who are the sole purchasers. The salt is then resold at the price paid to the manufacturers *plus* the duty. But in Malabar and Canara, on the Western Coast, the monopoly has been done away with, and the salt is imported into these districts upon the payment of duty.

The figures given in Column 6 of the Statement to which this paper refers also correspond with those shown in Column 7 of Statement No. I., but the particulars in Columns 7 and 8 have been taken from the Report of the Madras Salt Commission. The receipts derived from salt show a gradual increase in the averages of each decennial period from 134,180*l.* to 1,283,971*l.*, or about 144,224*l.* for each period of ten

years. Comparing four years, 1810–11 to 1813–14, with 1874–75 to 1877–78, the following result is obtained:—

	Receipts.	Sale Rate per Maund including Duty.	Quantities sold.
	£	R. A.	Lbs.
Average, 1810–11 to 1813–14 - -	346,542	0 14	366,655,200
Average, 1874–75 to 1877–78 - -	1,279,852	2 4	543,906,320
Increase - -	933,310	1 6	177,251,120
	269 per cent.	157 per cent.	48 per cent.

The duty on salt was raised from Rs. 1. 13 to Rs. 2. 8 in 1878.

In their concluding remarks (Cha. XI., p. 223), the Madras Salt Commission calculate the annual consumption of salt within the limits of the Presidency, including Mysore and Coorg, to be 11·38 lbs. per head.

MADRAS PRESIDENCY.

No. IV.—Statement showing the Growth or Increase of Sea-borne Trade in relation to the Revenue derived from Customs Duties therefrom; and of the Quantity of Salt sold and Exported, with the Rates of Sale per Maund of 80 lbs. in relation to the Receipts derived therefrom; in the Madras Presidency from 1800-01 to 1877-78.

Official Years.	Customs and Land Transit Duties.	Value of Sea-borne Trade. Foreign Trade.	Coasting Trade.	Total.	Salt. Receipts.	Sale Rate per Indian Maund of 82 2/7 lbs.	Quantity sold and Exported.	Remarks.
1.	2.	3.	4.	5.	6.	7.	8.	9.
	£	£	£	£	£		lbs.	
1800-01	194,835	No information.			19,352		No information.	
1801-02	312,493				20,932			
1802-03	349,227	1,942,678	2,476,131	a 4,418,809	31,797			
1803-04	395,367	2,591,520	2,152,849	a 4,744,369	27,768			a. In the original Returns the trade is given in Sicca Rupees, and transposed into English money at the rate of 2s. 3d., as shown in Cols. 3, 4, 5, from 1802-3 to 1810-11.
1804-05	544,107	1,639,250	2,498,462	a 4,137,712	39,771			
1805-06	352,481	1,959,795	2,449,262	a 4,409,057	185,897			
1806-07	256,061	1,354,070	2,276,461	a 3,630,531	215,848		308,726,400	
1807-08	245,837	1,615,845	3,415,365	a 5,031,210	258,990	9 As. 4 pie, equal to 0·70 farthing pr. lb.	398,755,200	
1808-09	298,946	1,435,802	2,028,041	a 3,463,843	262,803		409,651,200	
1809-10	383,753	1,249,641	2,015,348	a 3,264,989	278,640		321,350,400	
Average of 1st Decade	333,311	1,723,575	2,413,990	4,137,565	134,180		359,620,800	
1810-11	423,170	2,046,482	1,693,594	a 3,740,076	339,610	14 Annas a Maund, equal to 1 farthing per lb.	354,105,600	
1811-12	436,532	2,194,879	1,174,253	b 3,369,132	342,593		376,636,800	b. From 1811-12 to 1818-19 the Returns are given in Arcot Rupees which are here calculated at 2s. 3⅓d. 3½ Arcot Rupees being held equal to a Pagoda which is equivalent to 8s.
1812-13	458,720	1,510,269	1,707,976	b 3,218,245	370,643		368,035,200	
1813-14	472,276	1,302,337	1,380,156	b 2,682,493	333,321		367,843,200	
1814-15	541,286	1,484,903	1,228,809	b 2,713,712	313,388		290,313,600	
1815-16	514,300	1,688,188	1,020,909	b 2,709,097	312,666		263,472,000	
1816-17	519,067	1,481,844	1,071,807	b 2,553,651	295,716		249,177,600	
1817-18	506,660	1,742,968	1,072,245	b 2,815,213	295,917		292,809,600	
1818-19	507,716	1,639,394	1,142,703	b 2,782,097	356,680		322,742,400	
1819-20	538,659	1,259,455	1,130,388	c 2,389,843	363,627		330,069,760	c. From 1819-20 to 1834-35 inclusive the Returns are rendered in Madras Rupees, which varies but slightly from an Arcot Rupee. The transposition has been calculated at 2s. 1d.
Average of 2nd Decade	491,839	1,635,072	1,262,284	2,897,356	332,416		321,520,576	
1820-21	570,567	1,323,000	1,059,105	c 2,382,105	313,755	9 As. 4 pie a Maund, equal to 0·70 farthing per lb.	385,391,840	
1821-22	630,769	2,005,395	1,147,029	c 3,152,424	364,087		470,158,080	
1822-23	624,888	1,828,875	962,744	c 2,791,619	336,005		445,829,920	
1823-24	573,793	1,807,883	1,278,299	c 3,086,182	356,330		457,515,680	
1824-25	536,810	1,947,485	2,269,781	c 4,217,266	327,719		472,086,800	
1825-26	557,609	2,308,133	2,287,084	c 4,595,217	359,397		472,417,680	
1826-27	545,818	1,707,020	1,836,878	c 3,543,898	330,839		428,036,560	
1827-28	566,729	2,387,396	1,283,919	c 3,671,315	346,192		500,015,440	
1828-29	610,006	2,049,664	1,527,960	c 3,577,624	404,416		382,471,760	
1829-30	590,726	2,375,855	1,582,751	c 3,958,606	469,530		408,670,240	
Average of 3rd Decade	580,772	1,974,071	1,523,555	3,497,626	360,827		442,259,400	
1830-31	581,516	1,515,246	1,295,185	c 2,810,431	443,864	14 Annas a Maund, equal to 1 farthing per lb.	381,640,080	
1831-32	455,689	1,885,049	1,540,122	c 3,425,171	355,816		376,665,520	
1832-33	419,072	1,859,556	1,481,562	c 3,341,118	333,360		393,851,440	
1833-34	382,885	1,494,329	2,221,193	c 3,715,522	372,416		530,717,920	
1834-35	420,130	1,717,592	1,685,636	c 3,403,228	376,408		465,377,360	
1835-36	419,076	1,738,057	2,080,747	d 3,818,804	353,848		366,830,720	
1836-37	469,445	2,024,402	2,273,659	4,298,061	372,892		368,132,880	d. From 1835-36 to date the Returns are made out in Company's Rupee which have always been taken at 2s.
1837-38	405,679	1,805,107	1,909,632	3,714,739	379,207		360,582,720	
1838-39	407,206	1,890,256	2,103,894	3,994,150	402,953		381,485,520	
1839-40	410,287	2,151,628	2,260,591	4,412,219	398,858		383,888,800	
Average of 4th Decade	437,099	1,808,122	1,885,222	3,693,344	378,962		400,917,296	
1840-41	427,635	1,970,546	2,613,193	4,583,739	378,052	14 Annas a Maund, equal to 1 farthing per lb.	367,405,600	
1841-42	415,791	2,168,952	2,296,948	4,465,900	399,239		427,963,920	
1842-43	427,672	1,987,902	2,245,609	4,233,511	399,761		434,872,960	
1843-44	423,545	1,997,760	2,255,692	4,253,452	432,160	1 R. 8 An. = 1·8 farthing.	417,334,000	
1844-45	e 200,166	2,941,971	2,598,651	5,540,622	452,560		386,785,280	e. Land transit duties abolished by Act VI. of 1844. New Customs Tariff introduced.
1845-46	165,105	2,499,193	2,232,101	4,731,294	470,641		402,332,080	
1846-47	151,040	2,613,320	2,166,364	4,779,684	455,635		403,880,960	
1847-48	135,984	2,600,376	2,000,670	4,601,046	485,721		406,739,040	
1848-49	92,876	3,011,582	1,553,006	4,564,588	450,797		408,582,800	
1849-50	102,710	2,372,964	2,456,189	4,829,153	464,592		422,412,720	
Average of 5th Decade	254,252	2,416,457	2,241,842	4,658,299	438,916	1 Rupee a Maund, equal to 1·2 farthing a lb.	407,830,936	
1850-51	110,725	2,829,050	2,204,790	5,033,840	477,630		417,587,760	
1851-52	115,680	3,078,411	2,323,446	5,401,857	483,427		437,604,240	
1852-53	120,797	3,575,382	2,599,454	6,174,836	504,265		422,942,320	
1853-54	126,528	3,612,545	3,274,045	6,886,590	480,214		425,396,160	
1854-55	117,200	3,350,218	2,497,725	5,847,943	487,459		476,327,760	
1855-56	130,714	4,242,275	2,868,184	7,110,459	507,734		525,268,240	
1856-57	137,728	4,948,647	3,191,614	8,140,261	503,994		483,256,960	
1857-58	141,174	5,189,017	4,439,463	9,628,480	572,597		491,878,640	
1858-59	154,102	4,863,065	3,621,868	8,484,933	601,954	1 R. 2 A. = 1·35 farthing.	537,667,440	
1859-60	255,577	5,493,002	3,700,354	9,193,356	647,115		544,833,920	
Average of 6th Decade	141,022	4,118,161	3,072,094	7,190,255	526,639		476,276,344	
1860-61	295,388	6,073,863	4,403,720	10,477,583	706,789	1 Re. 8 An. a Maund, equal to 1·8 farthing per lb.	550,369,040	
1861-62	232,522	6,888,153	4,730,935	11,619,088	868,323		524,129,920	
1862-63	196,498	8,498,367	4,667,940	13,166,307	912,770		529,514,400	
1863-64	229,852	11,422,687	7,396,764	18,819,451	899,272		548,674,400	
1864-65	203,878	11,182,878	6,311,478	17,494,356	1,036,670	1 Re. 11 An. a Maund, equal to 1·6 farthing per lb.	580,218,320	
1865-66	208,553	12,693,280	6,178,420	18,871,700	1,012,760		646,433,360	f. For eleven months only, the date of the Financial Year having been changed from 30th April to 31st March.
1866-67 f	193,539	6,560,071	6,200,723	12,760,794	1,047,573		596,679,360	
1867-68	251,902	7,999,859	5,613,473	13,613,332	1,098,802		533,564,960	
1868-69	276,591	10,218,675	6,464,235	16,682,910	1,107,253		574,997,840	
1869-70	276,485	10,158,853	6,066,400	16,225,253	1,164,736		564,575,120	
Average of 7th Decade	236,521	9,169,669	5,803,409	14,973,078	985,495	2 Rupees a Maund, equal to 2·4 farthing per lb.	564,915,672	
1870-71	304,897	9,133,560	5,316,724	14,450,284	1,264,230		544,469,040	
1871-72	318,228	10,870,370	5,458,611	16,328,981	1,307,841		561,550,640	
1872-73	398,742	9,990,499	9,478,865	19,469,364	1,285,019		548,338,080	
1873-74	336,152	10,896,264	10,835,529	21,731,793	1,295,186	2 Rs. 4 An. a Maund, equal to 2·7 farthings per lb.	535,162,480	
1874-75	321,025	10,607,811	10,222,036	20,829,847	1,331,569		573,744,240	
1875-76	307,962	11,919,922	8,836,006	20,755,928	1,353,789		584,496,480	
1876-77	246,736	10,887,307	16,224,377	27,111,684	1,291,953		522,678,560	
1877-78	203,350	9,487,036	19,283,170	28,770,206	1,142,186		494,706,000	
Average of 8 Years	303,387	10,474,096	10,706,914	21,181,010	1,283,972		545,643,190	

Note.—From 1802-3 to 1823-24 the Company's Trade is excluded, but from 1823-24 this trade is included.

Government stores are also included to 1865-66, after which the private trade is alone shown.

Revenue, Statistics, and Commerce Department,
India Office, 1st September, 1880.

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