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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

Letter
G.O. No. 91 Press
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Dated 20-1- 1873.

38/39

Not to be folded or roughly handled

FINANCIAL DEPARTMENT.

No. 91.

FROM

THE HON. W. HUDLESTON,
Chief Secretary to the Government of Fort St. George,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

I am directed to forward, herewith, four statements of taxation, and a Memorandum prepared in accordance with the instructions laid down in the Resolution of the Government of India, dated 23rd October 1871, No. 4510.

I have the honour to be,
Sir,
Your most obedient servant,

FORT ST. GEORGE,
10th January 1873.

Chief Secretary.

Tax.	1857-58.			1870-71.			Remarks.
	Accountant-General's Books.	Revenue Board Books.	Difference.	Accountant-General's Books.	Revenue Board Books.	Difference.	
	£	£	£	£	£	£	
I.—Land Revenue.	3,701,586	3,543,648	157,938	4,397,803	4,393,351	4,452	The differences between the entries in the books of the Accountant-General and those of the Board of Revenue for 1857-58 cannot now be thoroughly explained as the detailed abstracts in the Accountant-General's office have been destroyed, but by excluding extra revenue and collections in North Canara, transferred to Bombay (the latter of which must necessarily be omitted before any comparison can be made with the present revenue), the variation in 1857-58 is reduced to £56,970. For 1870-71 the Accountant-General's books contain an item of £5,000, commutation for the Island of Seringapatam, with which the Board have no concern. If this sum be deducted and allowance made for adjustments, the unexplained variation only amounts to £22. No data exist from which the ratio of the land revenue to the gross produce of the Presidency can be supplied with any approach to accuracy. In the case of ryotwary lands proper it might be roughly assumed that the revenue amounts to half the net produce. In newly-settled districts, the rate of land-tax per acre on ryotwary lands varies from 6*d.* to £1-4-0 and the number of rates does not exceed thirty-five. Where the old land assessment still prevails, the total number of rates in a district is as large as 885, varying from a fraction of a shilling to £3-10-0. The present average of the whole Presidency may be put down at 2*s.* 3*d.* on unirrigated land and 9*s.* 6*d.* on irrigated land, the rates in 1858 being about half a farthing higher for the former and 2*d.* for the latter. According to the accounts of the Board of Revenue above given, the increase in Land Revenue between 1857-58 and 1870-71 amounts to £849,703; but the former year was a remarkably unfortunate one, following a series of five adverse seasons. In the next year (1858-59) the land revenue rose to £4,148,029, reducing the increase to £245,322, which is probably the more fair measure of the difference between the periods under comparison.
II.—Abkari (Excise).	275,207	271,391	3,816	589,266	589,265	1	The difference of £3,816 for 1857-58 is owing to the Accountant-General's figures including the collections in North Canara. In this Presidency the exclusive privilege of manufacturing and vending country spirits is vested in Government by law. In the Mofussil the privilege is farmed out to the highest bidder, who is bound to conform to certain restrictive rules. In the town of Madras Government retains the monopoly under the management of its own officers. The increase in the Abkari revenue is only the natural result of the increased population and wealth of the Presidency.
III.—Forests ...	.....	15,057	.....	33,979	33,978	1	In the year 1857-58 the Accountant-General's books did not contain a separate head for Forests. The detailed items of Forest revenue for 1870-71 are shown in the marginal abstract. The increase is due to the extended operations of the Department, which

—	1857-58.	1870-71.
	£	£
I.—Sale of timber brought to depot by Government Agency and value of timber supplied to Public Department	15,057	19,793
II.—Sale of timber, firewood, &c., removed by purchasers including seigniorage	.....	10,125
III.—Duty on foreign timber ...	.....	5
IV.—Permit fees and rent of jungles	.....	1,396
V.—Sale of fruits and minor forest produce	.....	1,273
I.—Sale of confiscated drift and wharf timber	.....	363
VII.—Fines and forfeitures ...	.....	.....
VIII.—Miscellaneous	.....	1,023
Total...	15,057	33,958

Tax.	1857-58.			1870-71.			Remarks.
	Accountant-General's Books.	Revenue Board Books.	Difference.	Accountant-General's Books.	Revenue Board Books.	Difference.	
	£	£	£	£	£	£	in 1857-58 were confined to two districts, but now comprise great part of the Presidency.
IV.—Assessed Taxes—							
(*a.*) Moturpha ...	106,047	105,153	894	.....	.....	.....	The only tax in 1857-58 which partook of the nature of an "assessed tax" was the Moturpha, a kind of professional-tax levied under the heads marginally noted. The collections for the fasli corresponding to the year 1857-58 are also shown. This tax was abolished by Act XVIII. of 1861, and its place has been supplied by the income and license taxes of later years. The difference between the income-tax receipts shown in the books of the Accountant-General and the Board of Revenue arises almost entirely from the former including the tax realized in the Mysore and Travancore States.
(*b.*) Income-tax..	.....	.....	.....	227,835	223,503	4,332	

	£
Tax on trade	28,201
Tax on looms	36,508
Professional-tax	19,809
Tax on houses	17,386
Tax on cattle, sheep, and goats	4,491
Sundry or miscellaneous taxes,	2,999
Total...	109,394

V.—Tributes.—							
(*a.*) Mysore. ...	245,000	.....	.....	245,000	.....	.....	Under Subsidiary Treat dated 8th July 1799, Article 2.
(*b.*) Travancore...	78,311	.....	.....	78,311	.....	.....	Under 3rd Article of the Treaties dated 17th November 1795 and 12th January 1805.
	1,332	.....	.....	1,332	.....	.....	Under an agreement from the Nawab of the Carnatic, dated the 11th Kajjab 1180 Hejira A. D. 1764.
(*c.*) Cochin. ...	20,000	.....	.....	20,000	.....	.....	Under the 2nd Article of the Treaty dated the 6th May 1809. The amount was subsequently fixed at £20,000 by the Madras Government (Minutes of Consultation, dated 26th January 1819).

W. HUDLESTON,
Chief Secretary.

FORT ST. GEORGE,
20th January 1873.

II.

Local and Municipal Receipts and Expenditure for 1870-71 and 1871-72.

Receipts.	Actuals for 1870-71.	Actuals for 1871-72.	Remarks.
	£	£	
1. Jungle Conservancy Fund	42,572	15,914	
2. Pound Fund	35,692	22,027	
3. Surplus Pound Fund under Act I. of 1871	.....	4,538	
4. Bungalow Fee Fund	4,352	2,481	
5. Cochrane's and Sadras Canal Fund ...	4,829	4,565	
6. Nanul Grass Fund	3,440	974	
7. Canal and Ferry Fund	.....	2,058	
8. Educational Building Fund	29,106	2,228	
9. University Fee Fund	2,079	2,219	
10. Village Service Fund	242,716	173,583	
11. Irrigation Cess Fund	4,998	2,420	
12. General Fund under the Consolidated Customs Act VI. of 1863	3,379	173	
13. Endowment Fund	34,875	20,224	
14. School Fee Fund	13,364	1,212	Merged in Provincial Services.
15. Port Fund	31,029	25,980	
16. District Road Fund	350,577	.....	Merged in Local Funds under Madras Act IV. of 1871.
17. Local Funds under Act IV. of 1871 ...	.....	.....	
(*a*). Cesses on Land Revenue—			Six pies in the rupee was the maximum under Act III. of 1866.
(1). Act III. of 1866... 139,604			
(2). Act IV. of 1871... 194,963			
(*b*). Tolls 10,145			The cess under Act IV. of 1871 is the maximum of one anna in the rupee in most districts.
(*c*). House-tax 38			
(*d*). Cesses Act VI. of 1863. 1,198			
(*e*). School Fees 403			Under Act VI. of 1863 the inhabitants of a place voluntarily assessed themselves for educational purposes. It has been repealed by Act IV. of 1871.
(*f*). Allotments from General Revenues 129,537			
(*g*). Other Receipts 125,581			
	.....	501,469	
18. Mofussil Municipal taxes—			Municipalities were first introduced into the Mofussil under Act X. of 1865. This has been superseded by Act III. of 1871.
(*a*). Rates on Houses and Lands.			
(1). Government Buildings and Lands	1,734	2,159	
(2). Other Buildings and Lands...	20,377	20,340	
(*b*). Tax on Arts	14,109	15,461	
(*c*). Tolls	30,087	30,150	
(*d*). Tax on Animals and Vehicles with springs	6,103	5,426	
(*e*). Registration of Carts	1,711	1,744	
(*f*). License Fees	987	1,502	
(*g*). Fines, &c.	144	1,100	
(*h*). State Contribution	19,695	3,419	
(*i*). Local Fund Contribution	.....	2,503	
(*j*). Miscellaneous	1,180	10,558	
	108,427	94,362	
Deduct Refunds ...	118		
	108,309		
Add balance brought forward ...	18,333	16,458	
	126,642	110,820	

II.

Local and Municipal Receipts and Expenditure for 1870-71 and 1871-72.—(*Continued.*)

Expenditure.	Actuals for 1870-71.	Actuals for 1871-72.	Remarks.
	£	£	
19. Presidency Town. Municipal Taxes—			Local taxation for Municipal purpose in the Presidency Towns, dates from the passing of Statute 33, Geo. III. Clause 52, Section 158. Honorary Commissioners were first appointed under Madras Act IX. of 1865. The present taxation is imposed under Madras Act IX. of 1867, modified by Madras Act V. of 1871.
(*a*). Tax on Buildings and Lands.			
(1). Government Buildings, &c....	2,424	2,527	
(2). Other Buildings, &c.	24,613	21,437	
(*b*). Tax on Arts and Professions ...	7,778	9,025	
(*c*). Liquor Licenses	961	1,172	
(*d*). Tax on Animals and Vehicles with springs	4,225	3,774	
(*e*). Registration of Carts	1,243	1,305	
(*f*). Tolls	4,860	4,813	
(*g*). Miscellaneous	8,645	8,517	
	54,749	52,570	
Add balance brought forward ...	6,588	4,565	
	61,337	57,135	

FORT ST. GEORGE,
20th January 1873.

W. HUDLESTON,
Chief Secretary.

M.R.O. 1—77,006—8-6-37.

3-A.

Statement showing the Income and Debt of the Municipalities during the year 1870-71.

NOTE.—Column 17 refers to the taxation shown in Columns 4 to 9.

District.	Municipality.	Population.	Amount of Income in 1870-71												Grand total.	Incidence of taxation per head of population.	Amount of debt.
			Taxes on houses, buildings, and lands	Tax on arts, &c.	Tolls.	Tax on vehicles.	Registration of carts.	License fees.	Fines.	Less refunds.	Total.	Miscellaneous.	Government contribution.	Balance brought forward.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	RS.
Bellary	Adoni	22,558	4,313	.....	6,389	1,241	344	412	515	...	13,214	384	3,752	123	21,473	0 9 0	
	Anantapore ...	4,920	729	.....	4,429	390	228	12	317	...	6,105	.....	1,521	322	7,948	1 2 9	
	Bellary	52,006	13,767	.....	18,633	10,071	1,518	837	834	...	45,660	6,633	12,812	11,406	76,511	0 13 9	
	Ghooty	6,266	788	.....	4,895	568	236	...	105	...	6,592	63	2,570	.....	9,225	1 0 6	
Coimbatore ...	Coimbatore ...	35,284	2,985	.....	8,283	1,613	772	185	753	...	14,591	11,584	4,218	2,997	33,390	0 6 3	
Cuddapah	Cuddapah	16,437	4,799	4,736	8,616	891	557	8	126	...	19,733	1,502	5,052	186	26,473	1 3 1	
Ganjam ...	Berhampore ...	21,417	2,562	2,663	7,278	840	474	149	186	...	14,152	3,736	3,450	3,698	25,036	0 10 5	
	Chicacole	15,360	1,747	.....	5,860	338	276	...	30	...	8,251	1,038	2,046	5	11,340	0 8 6	
Godavery ...	Cocanada	10,775	4,292	5,086	2,135	554	78	183	195	...	12,523	1,128	3,434	2,003	19,088	1 2 3	
	Ellore	23,589	2,413	3,201	3,365	661	472	...	155	...	10,267	.....	2,441	532	13,240	0 6 10	
	Rajahmundry ...	19,682	2,851	2,897	2,563	439	125	194	646	...	9,715	1,214	1,410	1,175	13,514	0 7 4	
Kistna	Guntoor	16,143	2,131	4,373	7,009	1,022	602	304	224	1	15,665	751	2,805	7,624	26,844	0 15 3	
	Masulipatam ...	36,316	3,550	4,341	8,041	990	300	314	177	...	17,713	5,505	3 128	885	27,231	0 7 8	
Kurnool	Cumbum	7,137	847	997	1,397	393	259	20	205	...	4,118	12	987	1,894	7,011	0 8 9	
	Kurnool	24,855	6,053	.....	6,980	1,732	453	280	159	16	15,641	1,919	4,223	2,294	24,077	0 9 11	
Chingleput	Conjeveram ...	35,396	7,819	5,488	4,488	1,018	541	155	281	...	19,790	576	6,510	2,644	29,520	0 8 9	
Madura	Dindigul	12,818	717	.....	3,315	474	332	12	169	...	5,019	134	.....	4,038	9,191	0 6 0	
	Madura	52,206	8,450	9,253	23,460	1,722	742	538	125	...	44,290	10,010	10,376	32,772	97,448	0 13 6	
Malabar	Calicut	47,839	12,805	7,437	1,807	1,458	366	...	1,759	...	25,632	98	8,507	1,269	35,506	0 7 11	
	Cannanore ...	9,359	2,981	192	.....	1,778	80	...	136	38	5,129	74	2,007	431	7,641	0 8 6	
	Cochin	13,061	4,060	2,842	.....	133	42	175	71	...	7,323	1,489	4,105	719	13,636	0 8 10	
	Palghaut	31,041	3,128	1,841	10,171	.....	.....	110	18	...	15,268	1,360	3,902	3,876	24,406	0 7 10	
	Tellicherry ...	20,405	7,873	3,026	.....	454	9	35	145	...	11,542	1,249	1,615	1,444	15,850	0 8 11	
Neilgherry Hills.	Coonoor	3,014	2,393	947	.....	670	36	100	109	...	4,255	2,159	2,502	702	9,618	1 6 0	
	Ootacamund ...	10,077	11,560	3,102	.....	2,878	175	199	728	...	18,642	16,808	5,453	741	41,644	1 12 5	27,615
Nellore	Nellore	29,447	6,437	.....	5,218	1,947	821	180	358	...	14,961	1,296	3,137	401	19,795	0 7 11	
North Arcot ...	Vellore	37,969	3,997	3,348	10,150	1,627	745	...	112	125	19,854	1,197	2,334	24,971	48,356	0 8 3	
	Wallajahpett ...	12,034	3,523	3,496	3,905	60	455	20	151	...	11,610	479	1,245	2,860	16,194	0 15 2	
Salem...	Salem	49,664	6,974	7,424	9,727	1,156	424	269	483	...	26,457	8,146	8,740	10,277	53,620	0 8 4	
South Arcot ...	Cuddalore... ...	40,319	9,830	.....	9,478	3,099	1,028	123	97	...	23,655	2,591	4,906	5,940	37,092	0 9 4	
South Canara ...	Mangalore ...	29,531	8,458	5,320	752	1,071	255	72	1,653	...	17,581	1,157	2,904	899	22,541	0 8 7	
Tanjore	Combaconum ...	43,158	13,204	.....	15,635	1,556	.....	1,171	2,677	...	34,243	1,998	10,753	7,083	54,077	0 11 8	
	Mayaveram ...	21,260	3,514	4,815	5,776	623	254	383	436	...	15,801	1,304	5,005	8,178	30,288	0 11 6	
	Manargoody ...	17,735	2,468	5,022	7,361	658	.....	180	288	...	15,977	3,873	5,009	3,686	28,545	0 14 1	
	Negapatam ...	48,406	8,746	12,415	8,250	1,619	.....	1,842	2,085	...	34,957	7,809	6,546	5,363	54,675	0 10 10	
	Tanjore	51,622	14,836	12,040	16,250	1,763	.....	242	767	...	45,868	2,734	12,794	9,507	70,903	0 13 11	
Tinnevelly ...	Palamcottah ...	17,885	3,067	.....	7,332	1,294	474	128	206	...	12,501	1,060	2,081	1,124	16,766	0 10 11	
	Tinnevelly ...	20,875	4,556	.....	11,447	816	417	165	165	...	17,566	960	3,739	887	23,152	0 13 4	
	Tuticorin	10,351	4,370	2,932	6,013	148	50	55	473	...	14,041	615	4,040	161	18,857	1 4 11	
Trichinopoly ...	Trichinopoly ...	73,893	9,182	10,786	19,302	3,355	1,998	750	207	...	48,580	12,248	13,142	8,868	82,838	0 10 5	
Vizagapatam ...	Bimlipatam ...	8,740	914	1,913	5,728	351	119	...	2	...	9,027	58	2,717	44	11,846	1 0 6	
	Palcondah ...	8,694	894	1,423	3,634	50	350	...	2	...	6,353	15	2,830	1,157	10,355	0 11 8	
	Vizagapatam ...	31,694	.....	5,786	9,099	2,234	136	67	69	...	17,391	422	3,926	3,692	25,431	0 8 8	
	Vizianagram ...	21,025	555	1,947	6,699	2,273	572	...	40	1,000	11,086	418	2,275	452	14,231	0 8 4	
	Total...	11,45,852	2,21,108	1,41,089	3,00,870	61,028	17,115	9,869	18,439	1,180	7,68,338	1,17,806	1,96,959	1,83,330	12,66,423	0 10 5	27,615

FORT ST. GEORGE,
20th January 1873.

W. HUDLESTON,
Chief Secretary to Government.

Statement showing the Expenditure in the Municipalities during 1870-71.

District.	Municipalities.	Head Office.	Collection.	Police.	Public Works Establishment.	Conservancy.	Lighting.	Total Establishment.	Watering.	Original Works.	Repairs.	Charitable Institutions.	Garden.	Vaccination.	Miscellaneous.	Interest on Debt.	Total Expenditure.	Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bellary	Adoni ...	1,118	408	1,836	63	2,645	...	6,070	247	7,544	642	42	...	124	4,384	...	19,053	2,42
	Anantapore ...	792	82	640	...	1,548	...	3,062	...	1,420	1,519	50	...	84	1,711	...	7,846	16
	Bellary ...	2,064	720	8,983	1,434	1,740	...	14,941	238	9,082	19,972	600	...	240	29,875	...	74,948	1,56
	Ghooty ...	722	84	525	96	2,359	...	3,786	...	2,255	690	90	...	...	2,481	...	9,302	...
Coimbatore ...	Coimbatore ...	1,216	528	5,052	550	3,307	...	10,653	...	2,237	4,668	600	...	132	8,879	...	27,169	6,22
Cuddapah	Cuddapah ...	1,117	1,490	4,787	457	2,368	...	10,219	...	2,083	4,599	120	...	120	8,870	...	26,011	46
Ganjam	Berhampore ...	1,604	159	3,675	180	3,082	...	8,700	...	9,149	680	...	...	105	3,199	...	21,833	3,20
	Chicacole ...	900	157	2,817	420	1,536	...	5,830	...	1,533	1,525	...	...	144	1,811	...	10,843	49
Godavery	Cocanada ...	717	504	4,311	240	2,257	165	8,194	...	1,173	2,211	...	...	...	4,852	...	16,430	2,65
	Ellore ...	974	533	2,620	180	4,065	...	8,372	...	3,489	351	...	...	...	417	...	12,629	61
	Rajahmundry ...	917	296	2,795	240	3,578	...	7,826	...	1,465	1,456	...	...	...	1,600	...	12,347	1,16
Kistna	Guntoor ...	1,872	...	3,910	...	6,224	...	12,006	...	1,323	416	...	...	...	7,605	...	21,350	5,49
	Masulipatam ...	935	240	5,955	...	4,047	...	11,177	...	6,339	1,594	...	...	120	5,081	...	24,311	2,92
Kurnool	Cumbum ...	627	360	1,655	...	876	45	3,563	...	1,189	379	...	...	...	269	...	5,400	1,61
	Kurnool ...	1,558	155	4,875	40	6,828	...	13,456	214	2,166	530	...	...	120	4,601	...	21,087	2,99
Chingleput	Conjeveram ...	1,857	.....	8,603	...	5,361	...	15,821	...	316	378	1,200	...	165	2,462	...	20,342	9,17
Madura	Dindigul ...	210	107	1,675	...	1,634	...	3,626	...	937	170	...	...	84	1,879	...	6,696	2,49
	Madura ...	5,685	110	8,770	1,276	22,741	...	38,582	...	9,986	1,974	...	...	216	12,706	...	63,464	33,98
Malabar	Calicut ...	1,350	1,036	11,777	...	7,215	...	21,378	14	1,996	4,577	...	...	103	6,251	...	34,319	1,18
	Cannanore ...	729	156	603	...	2,292	...	3,780	...	1,449	274	...	...	120	369	...	5,992	1,64
	Cochin ...	1,019	250	5,626	...	1,181	160	8,236	41	24	2,243	...	...	120	2,542	...	13,206	43
	Palghaut ...	1,078	227	2,491	...	2,526	...	6,322	113	1,980	10,876	...	500	120	3,172	...	23,083	1,32
	Tellicherry ...	914	535	2,690	...	1,690	...	5,829	...	5,627	779	...	...	110	3,005	...	15,350	50
Neilgherry Hills	Coonoor ...	767	.....	984	...	2,150	...	3,901	...	215	905	177	...	...	4,102	...	9,300	31
	Ootacamund ...	3,235	498	5,557	...	5,027	...	14,317	...	8,190	6,553	...	...	40	10,578	...	39,678	1,96
Nellore	Nellore ...	1,726	232	5,102	...	4,226	...	11,286	...	3,805	2,518	...	...	162	1,521	...	19,292	50
North Arcot	Vellore ...	2,393	293	3,486	...	5,592	...	11,764	...	4,924	3,097	600	48	120	24,833	...	45,386	2,97
	Wallajahpett ...	736	545	2,200	155	1,390	...	5,026	...	4,811	1,220	...	127	120	4,145	...	15,449	74
Salem	Salem ...	1,452	380	5,707	...	10,194	...	17,733	...	3,982	3,494	1,220	...	180	7,031	...	33,640	19,98
South Arcot ...	Cuddalore ...	2,831	777	6,512	...	7,724	...	17,844	...	2,169	3,859	300	...	...	6,273	...	30,445	6,64
South Canara ...	Mangalore ...	1,106	482	4,687	930	3,582	...	10,787	22	946	2,905	100	...	161	2,035	...	17,056	5,48
Tanjore	Combaconum ...	2,357	124	8,574	...	8,674	...	19,729	...	16,677	3,556	36	...	123	6,377	...	46,498	7,57
	Mayaveram ...	827	203	3,429	...	5,589	94	10,142	...	1,622	3,310	...	...	132	5,141	...	20,347	9,94
	Mannargudi ...	1,195	294	3,398	238	1,453	...	6,578	...	2,388	1,358	...	...	124	10,791	...	21,239	7,30
	Negapatam ...	2,278	960	7,374	...	11,900	464	22,976	...	8,663	9,052	...	...	139	13,735	...	54,565	11
	Tanjore ...	3,149	1,360	10,890	...	15,470	218	31,087	...	8,600	8,248	...	1,497	300	12,959	...	62,691	8,21
Tinnevelly ...	Palamcottah ...	918	410	3,679	...	2,444	468	7,919	...	1,021	1,406	...	942	120	4,911	...	16,319	44
	Tinnevelly ...	2,299	281	4,305	...	3,832	48	10,765	...	6,175	2,294	...	643	120	2,983	...	22,980	17
Trichinopoly ...	Trichinopoly ...	2,922	1,323	2,667	...	3,580	49	7,472	...	5,415	2,522	931	...	145	3,168	...	19,653	.....
	Tuticorin ...	1,115	.....	20,051	...	13,311	405	38,012	...	10,021	13,043	180	791	307	15,866	...	78,220	4,61
Vizagapatam ...	Bimlipatam ...	1,795	.....	2,075	...	1,745	...	4,935	...	3,464	1,556	300	...	171	602	...	11,028	81
	Palcondah ...	3,228	186	2,029	37	986	...	4,847	...	4,240	615	...	...	...	584	...	10,286	6
	Vizagapatam ...	1,380	132	5,295	...	7,910	...	16,619	...	62	3,116	...	...	250	2,354	...	22,401	3,02
	Vizianagram ...			3,196	...	2,816	...	7,524	...	2,001	2,781	...	...	100	931	...	13,337	89
	Total ...	68,789	16,688	2,07,868	6,536	2,10,695	2,116	5,12,692	89	1,74,153	1,39,911	6,546	4,548	5,041	2,58,941	...	11,02,821	1,64,47

FORT ST. GEORGE,
20th January 1873.

W. HUDLESTON,
Chief Secretary to Government.

4-A.

Statement showing the Income and Debt of the Municipalities during the year 1871-72.

N. B.—The Municipal year 1871-72 consisted of only eleven months, *i. e.*, from the 1st May 1871 to the 31st March 1872, the accounts having been closed a month earlier than usual with the view of assimilating the Municipal to the ordinary Official year. Column 19 refers to the taxation shown in Columns 6 to 11.

District.	Municipality.	Population.	Number of Members of Committee.		Amount of Income in 1871-72.													Incidence of Taxation on Population.	Amount of Debt.	Remarks.
			Official.	Non-official.	Taxes on Houses, Buildings, and Lands.	Tax on Arts, &c.	Tolls.	Tax on Vehicles.	Registration of Carts.	License Fees.	Fines.	Miscellaneous.	Government Contribution.	Contribution from Local Funds.	Total.	Balance brought forward.	Grand Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	
Bellary	Adoni	22,558	3	8	4,100	1,042	2,850	1,679	528	271	144	458	570	.....	14,642	2,092	16,734	0 9 7		
	Anantapore	4,920	2	12	584	.....	2,960	666	199	76	94	284	272	.....	5,075	102	5,177	0 14 5		
	Bellary	52,006	11	11	19,417	4,006	13,975	7,221	846	2,075	1,196	153	7,792	.....	56,681	1,564	61,245	0 15 6		
	Ghooty	6,266	2	11	1,111	.....	2,629	529	367	.....	79	467	303	.....	5,475	605	6,080	0 11 10		
Coimbatore	Coimbatore	35,284	8	12	7,186	.....	9,800	1,479	1,432	40	79	4,746	.....	.....	24,762	4,066	28,828	0 9 0	.....	Only in force for six months.
	Erode	10,305	2	11	564	.....	1,085	166	239	.....	.....	470	.....	.....	2,515	.....	2,515	0 3 2		
Cuddapah	Cuddapah	16,457	5	6	3,515	748	6,790	783	461	21	66	3,978	.....	.....	19,272	461	19,733	0 14 10		
Ganjam	Berhampore	21,417	11	9	2,930	1,329	7,038	691	550	88	142	4,112	859	750	19,489	3,204	22,693	0 10 2		
	Chicacole	15,360	4	4	1,534	.....	4,960	533	219	.....	62	2,534	.....	.....	9,842	497	10,339	0 7 6		
Godavery	Cocanada	10,775	4	9	5,061	864	2,600	567	127	635	163	693	.....	440	16,180	2,658	18,838	1 6 1		
	Ellore	23,539	2	9	2,898	4,091	3,405	446	572	.....	274	357	1,526	.....	12,569	611	13,180	0 7 0		
	Rajahmundry	19,682	4	6	2,855	5,699	3,043	530	128	499	218	746	2,184	630	18,587	1,167	14,704	0 7 11		
Kistna	Guntoor	16,143	5	6	2,137	4,777	10,504	774	751	396	190	2,872	576	.....	22,777	5,495	28,272	1 3 2		
	Masulipatam	36,316	8	8	4,476	4,414	6,266	852	451	654	137	2,006	.....	1,000	20,256	2,871	23,127	0 7 6		
Kurnool	Cumbum	7,137	2	6	1,629	4,174	969	762	262	37	65	91	492	600	6,081	1,610	7,691	0 10 10		
	Kurnool	24,855	4	8	4,744	.....	7,042	1,688	364	883	58	2,615	.....	1,400	18,794	2,990	21,784	0 9 6		
Chingleput	Conjeveram	35,396	6	10	12,431	15,832	4,831	484	393	751	36	73	.....	1,800	31,241	9,128	40,369	0 13 3		
Madura	Dindigul	12,818	6	6	993	.....	4,555	457	396	130	103	714	1,692	.....	8,950	2,493	11,443	0 8 0		
	Madura	52,206	5	11	6,835	702	23,360	2,207	760	37	217	10,955	703	.....	45,776	33,934	79,710	0 10 5		
Malabar	Calicut	47,839	5	7	9,728	1,035	4,356	1,200	420	294	102	285	128	.....	20,377	1,201	21,578	0 6 8		
	Cannanore	9,359	7	7	3,165	520	320	1,549	130	28	66	68	.....	.....	5,846	1,649	7,495	0 9 7		
	Cochin	13,951	5	7	4,260	1,775	.....	222	124	220	102	1,778	70	.....	9,551	429	9,980	0 9 4		
	Palghaut	31,041	5	5	3,292	1,207	10,060	.....	.....	3	25	439	1,481	.....	17,507	509	18,339	0 8 0		
	Tellicherry	20,405	7	8	4,970	875	2,995	212	20	42	12	1,384	1,447	729	14,786	318	12,836	0 6 5		
Neilgherry Hills	Coonoor	3,014	3	4	2,529	316	.....	788	37	.....	634	2,335	357	.....	7,996	2,466	8,314	1 8 9	16,873	
	Ootacamund	10,077	4	7	10,235	1,677	.....	2,650	207	255	313	5,405	4,393	.....	26,141	655	28,397	1 9 5		
Nellore	Nellore	29,447	10	11	5,384	.....	4,893	1,953	1,532	416	224	982	893	2,240	18,397	2,870	19,053	0 7 8		
North Arcot	Vellore	37,969	9	10	8,263	1,944	11,200	1,548	747	241	21	3,009	1,110	.....	34,033	1,134	36,953	0 12 7		
	Wallajahpett	12,934	7	8	955	1,541	3,249	197	416	.....	3	413	225	.....	8,098	1,234	9,332	0 10 1		
Salem	Salem	49,664	8	11	5,529	7,351	10,343	1,538	510	365	616	10,220	.....	3,369	39,841	19,980	59,821	0 8 3		
South Arcot	Cuddalore	40,319	5	11	7,979	.....	9,450	2,303	839	143	161	4,813	264	2,860	28,802	6,485	35,449	0 8 3		
South Canara	Mangalore	29,531	6	11	6,004	3,186	777	1,267	285	677	307	4,328	15	1,200	23,045	7,379	30,424	0 9 4		
Tanjore	Combaconum	43,158	5	7	12,101	.....	14,636	1,447	.....	1,166	824	663	249	.....	31,137	9,941	38,716	0 10 11		
	Mayaveram	21,260	5	10	3,405	5,013	6,487	692	440	667	208	657	.....	308	16,792	7,305	21,458	0 11 9		
	Mauargoody	17,735	4	6	1,901	3,613	6,270	523	.....	197	191	1,397	.....	.....	14,152	110	25,758	0 11 4		
	Negapatam	43,406	6	9	7,989	13,056	12,934	1,301	.....	1,576	637	1,984	2,520	4,374	45,241	8,213	45,454	0 11 9		
	Tanjore	51,622	5	6	12,507	21,144	23,200	1,981	.....	847	344	3,004	.....	500	54,537	448	62,749	0 15 8		
Tinnevelly	Palamcottah	17,885	5	5	3,331	5,216	6,135	1,229	411	112	440	8,128	.....	.....	21,303	228	21,731	0 11 5		
	Tinnevelly	29,875	5	5	4,398	2,354	8,350	693	375	135	41	3,746	24	300	19,325	424	19,549	0 12 5		
	Tuticorin	10,351	3	7	2,978	2,746	5,875	323	83	107	366	2,794	70	.....	15,342	.....	15,770	1 2 8	.....	Only in force for five months.
Trichinopoly	Srirangum	11,271	5	6	1,349	416	.....	.....	.....	57	73	.....	.....	.....	1,937	1,937	3,937	0 2 7		
	Trichinopoly	78,893	5	9	12,476	11,529	18,774	4,816	1,042	728	1,952	8,353	3,028	2,358	65,050	818	69,653	0 10 8		
Vizagapatam	Bimlipatam	8,749	3	8	1,695	1,852	5,984	404	147	14	16	20	.....	.....	8,542	68	9,260	0 15 6		
	Palcondah	8,694	2	5	371	986	3,930	31	512	.....	.....	.....	.....	.....	6,444	5,050	6,182	0 10 9		
	Vizagapatam	31,694	8	8	2,990	8,511	8,637	2,164	119	148	.....	1,519	247	.....	24,235	894	27,275	0 11 4		
	Vizianagram	21,025	4	4	977	2,265	5,982	809	197	30	3	251	993	.....	11,507		12,401	0 7 10		
	Total	1,167,428	.....	.....	2,24,991	1,14,611	3,01,505	54,262	17,439	15,020	10,997	1,05,583	34,188	25,028	9,43,624	1,64,582	11,08,206	0 10 6	16,873	

FORT ST. GEORGE,
20th January 1873.

W. HUDLESTON,
Chief Secretary to Government.

4-B.

Statement showing the Expenditure in the Municipalities during 1871-72.

District.	Municipalities.	Head Office.	Collection.	Police.	Pay of establishment.	Conservancy.	Lighting.	Total Establishment.	Watering.	Original Works.	Repairs.	Charitable Institutions.	Garden.	Education.	Vaccination.	Registration of Births and Deaths.	Miscellaneous.	Interest on Debt.	Total Expenditure.	Balance.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Adoni	1,397	280	225	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Anantapore... ...	888	88	3	102	1,986	106	4,096	96	7,850	194	450	...	181	171	110	2,594	...	15,442	1,292	In this Presidency the general management and collection establishments are not usually separate. Column 4 only shows the cost of the establishment, whichis kept exclusively for collection. The Police charges are payments in arrear for 1870-71, the Municipalities having been relieved of this item of expenditure from the commencement of 1871-72.
Bellary	Bellary	3,156	1,045	1,459	...	1,418	...	2,336	44	259	401	309	...	104	109	96	1,081	...	4,790	387	
	Ghooty	927	77	44	310	1,962	231	8,163	...	9,533	11,383	550	...	493	220	366	29,716	...	60,426	819	
	Coimbatore ...	715	525	...	...	1,634	...	2,672	101	836	788	126	...	343	...	...	1,308	...	5,574	566	
Coimbatore ...	Erode	218	134	...	1,217	4,335	165	6,955	10	7,330	3,648	550	...	542	132	200	6,414	...	25,781	3,047	
Cuddapah	Cuddapah	1,050	874	...	...	189	...	541	...	716	248	...	...	...	...	35	336	...	1,876	639	
	Berhampore ...	1,467	90	292	102	2,217	181	4,014	683	1,226	5,008	1,710	...	197	110	242	3,858	...	17,048	2,630	
Ganjam	Chicacole	750	151	234	161	2,899	...	4,909	...	3,998	1,381	1,888	...	429	99	214	1,024	...	13,752	8,241	
	Cocanada	679	450	...	872	1,352	...	3,359	...	1,142	332	2,795	...	1,373	130	150	720	...	9,890	449	
Godavery	Ellore	798	54	...	220	2,152	154	3,655	21	5,194	3,440	...	...	113	88	45	5,465	...	18,021	817	
	Rajahmundry ...	938	615	33	195	3,102	...	4,149	...	3,789	920	...	...	417	79	99	1,020	...	10,473	2,707	
	Guntoor	1,408	1,338	...	265	3,312	77	5,130	5	4,354	371	23	...	263	83	...	1,486	...	11,715	2,389	
Kistna	Masulipatam ...	999	264	...	572	2,613	139	3,966	138	794	1,737	960	...	276	100	127	6,677	...	14,765	13,567	
Kurnool	Cumbum	543	293	138	944	2,112	186	4,505	54	8,963	536	1,570	...	717	160	220	5,393	...	21,817	1,310	
	Kurnool	1,367	173	406	...	905	44	1,922	...	1,044	705	618	...	171	58	50	389	...	4,949	2,742	
Chingleput ...	Conjeveram ...	1,061	463	1,365	128	4,090	...	6,038	...	2,009	423	693	...	409	110	220	9,141	...	19,993	2,691	
Madura	Dindigul	187	96	...	...	2,894	220	6,941	...	4,162	447	3,329	...	997	164	196	7,264	...	22,700	17,670	
	Madura	2,195	...	...	2,190	1,028	...	1,311	50	3,248	515	150	...	...	160	100	938	...	6,412	5,031	
	Calicut	1,248	813	...	3,604	2,316	125	6,826	104	8,877	14,344	3,980	...	1,134	281	56	23,423	...	58,024	21,686	
	Cannanore ...	592	147	...	...	3,153	...	8,817	...	1,374	1,420	...	...	549	100	...	3,795	...	15,965	5,613	
Malabar	Cochin	869	330	...	...	1,629	...	2,368	...	879	...	...	...	...	110	24	1,169	...	4,554	2,941	
	Palghaut	1,018	306	...	858	1,285	154	2,638	118	129	1,548	500	...	...	110	75	913	...	6,031	3,949	
	Tellicherry ...	1,234	148	...	...	352	200	2,734	310	875	5,234	321	292	1099	110	165	2,616	...	13,756	5,074	
	Coonoor	600	200	93	...	1,784	...	3,195	...	634	4,618	1,066	...	...	110	142	1,315	...	10,981	1,395	
Neilgherry Hills ...	Ootacamund ...	2,855	...	...	...	1,986	90	2,969	...	345	946	400	...	...	165	95	2,741	...	7,561	653	
Nellore	Nellore	1,624	176	...	...	3,905	...	6,770	49	1,403	3,701	500	...	...	165	97	10,422	...	23,108	5,199	
North Arcot ...	Arcot	1,822	325	...	650	3,812	...	5,613	...	2,148	2,271	1,710	...	500	145	329	2,756	...	15,862	3,190	
	Wallajahpett ...	781	244	184	89	2,613	110	5,550	...	5,986	2,690	750	...	1,208	106	166	10,124	...	26,590	10,363	
Salem	Salem	1,135	352	496	254	750	...	2,648	189	1,408	701	...	...	411	110	114	4,155	...	9,136	96	
South Arcot ...	Cuddalore ...	2,014	543	542	817	8,524	105	10,864	...	10,889	6,192	3,746	...	1,280	316	316	21,826	...	55,428	4,393	
South Canara ...	Mangalore ...	1,626	113	...	770	6,834	...	10,750	...	7,080	5,111	3,459	...	633	...	547	2,370	...	29,949	5,590	
	Combacoum... ...	2,153	216	...	2,331	3,324	...	5,742	...	1,379	3,392	869	...	859	200	186	3,093	...	14,720	14,811	
	Mayaveram ...	939	1,296	1,657	1,417	4,519	120	9,339	40	5,052	2,435	110	...	114	109	271	12,081	...	29,551	9,165	
Tanjore	Mannargudi ...	884	281	292	604	1,720	165	7,194	63	5,226	2,193	122	...	...	169	147	9,528	...	24,542	2,031	
	Negapatam ...	3,304	650	239	...	351	306	2,718	246	3,338	1,997	...	...	520	110	100	6,057	...	14,996	6,461	
	Tanjore	2,671	587	943	1,458	5,136	977	9,306	...	...	8,726	111	...	156	194	399	17,396	...	36,288	9,083	
	Palamcottah ...	854	113	...	492	4,168	502	10,329	224	8,131	6,619	217	1,461	207	275	286	16,432	...	44,201	18,539	
Tinnevelly	Tinnevelly ...	1,382	178	...	508	509	73	2,040	...	1,043	3,887	4,843	...	292	110	102	4,389	...	16,806	4,945	
	Tuticorin	730	67	...	396	1,474	32	3,474	...	5,242	3,064	934	...	432	110	150	5,142	...	18,548	1,001	
	Sirirungum ...	171	39	...	...	347	...	1,540	146	1,253	2,201	434	...	99	128	189	6,116	...	12,106	3,664	
Trichinopoly ...	Trichinopoly ...	2,480	896	...	2,986	166	...	376	...	136	152	...	...	...	...	...	660	...	1,324	613	
	Bimlipatam ...	957	...	...	...	4,156	553	11,071	...	13,664	11,368	3,485	...	398	301	224	22,764	...	63,275	6,393	
	Palcondah ...	950	...	97	...	135	...	1,092	...	2,664	1,276	550	...	236	...	...	3,519	...	9,337	23	
Vizagapatam ...	Vizagapatam ...	2,123	700	504	...	827	...	1,874	...	1,565	840	523	...	...	60	...	442	...	5,304	878	
	Vizianagram ...	1,264	120	...	...	7,985	...	11,312	...	1,127	7,212	642	...	1480	379	334	929	...	23,415	3,869	
	Total...	57,951	15,348	9,245	24,612	2,716	...	4,100	...	3,351	3,466	...	...	292	103	222	689	...	12,253	148	
						1,14,321	5,004	2,26,481	2,691	1,61,284	1,39,671	44,783	1,753	15075	5,994	7,196	2,79,407	...	8,88,335	2,19,871	

FORT ST. GEORGE,
20*th January* 1873.

W. HUDLESTON,
Chief Secretary to Government.

Memorandum referred to in paragraph 15 *of the Resolution of the Government of India under date* 23*rd October* 1871, *No.* 4510.

13

STATEMENT I.

Land Revenue.—Calls for no remark.

Abkari.—Act III. of 1864 (Madras) is the Abkari law prevailing in the Provinces. By it, the exclusive privilege of manufacturing and vending country spirits is farmed out, under the orders of the Board of Revenue, to the highest bidder, at auctions held from time to time. The purchasers of the farms are bound down to conform to the rules prescribed by the Board of Revenue with reference to the places at which stills and shops are erected, the number of shops and stills, the minimum prices at which spirituous liquor may be sold, &c., &c. An experiment has lately been introduced in five districts on a plan somewhat analogous to the Sudr Distillery system.

Under it the exclusive privilege is rented to individuals on condition of paying an Excise duty on all spirits issued from the distillery, a certain minimum of revenue being guaranteed to the State which if not attained the State may cancel the lease after prescribed notice.

It is expected that this system, while it tends to check reckless speculation, will place this branch of revenue on a firmer footing.

The sale of spirituous liquors in the town of Madras is regulated by Act XIX. of 1852 modified by Act XIII. of 1856, Madras Act VIII. of 1867, and Act XIV. of 1870. The monopoly is retained under the management of the Government Officers.

III. Forests.—There is no Forest law in this Presidency; but, with a few exceptions, all forests are recognised as the property of Government, subject to the prescriptive common rights of villages bordering on them, for supply of domestic needs, which, however, do not materially affect the State right.

IV. Assessed Taxes.—The only impost (other than local) which can be properly described as an assessed tax is the Income-tax.

STATEMENT II.

1. *Jungle Conservancy Fund.*—The scattered scrub jungles of the plains were being rapidly destroyed by the villagers and others in the exercise of ancient prescriptive rights; and, in order to preserve and improve them, a local tax on fire-wood cut and charcoal made *for sale* has been levied through the village officers and applied locally for the above purposes. The prescriptive right of the ryots to fuel, leaves for manure, and wood for implements (for their own use and not for sale) is respected. These scrub jungles are distinct from the *forests* administered by the Conservancy Department, and are communal village property.

2 & 3. *Pound Fund.*—This fund arises under the Imperial Act I. of 1871, and the surplus proceeds are usually assigned to the Local Fund Circle or Municipality in which they accrue, after providing for the expenditure on model farms.

4. *Bungalow Fee Fund.*—Since 1864 fees have been levied for the accommodation afforded to travellers in the public bungalows. A grant-in-aid was formerly contributed by the Supreme Government for the repair and up-keep of the buildings, but it has now been discontinued and the bungalows are being transferred to the Local Fund Boards where desired.

5. *Cochrane's and Sadras Canal Fund.*—The income of this fund is derived from tolls and license fees on boats using Cochrane's Canal to the north of Madras and the Sadras Canal to the south. It is devoted, under Government direction, to the

maintenance and extension of the canal, directly, and in repayment by instalment of a Government advance for the work.

6. *Nanul Grass Fund.*—This is composed of the sale proceeds of Nanul and Koray reeds and grass planted for the protection of the banks of rivers and tanks, and is applied to the maintenance and extension of the plantations.

7. *Canal and Ferry Fund.*—This fund consists of fees and tolls levied under Madras Act I. of 1870, and is devoted to the management of ferries and the construction and improvement of lines of navigation within the Presidency.

8. *Educational Building Fund.*—This fund was originally formed from the surplus balance of the Pagoda funds under order from the late Court of Directors. It has been augmented by grants and voluntary subscriptions.

9. *University Fee Fund.*—Calls for no remark.

10. *Village Service Fund.*—This fund comprises the proceeds of the ancient *Merah* or fees paid by the ryots for village services, the modern cess levied by law in places in lieu of these fees, and for the same purposes, and the sums charged for the enfranchisement of Village Service Inams. The receipts are applied to the remuneration of village officers. The Cess Act (IV. of 1864) is as yet in operation only in the two districts of Kurnool and Trichinopoly.

11. *Irrigation Cess Fund.*—This is a voluntary payment by ryots holding lands under certain river channels in lieu of customary labour, and is of very limited operation and likely to die out. The working of the system is not satisfactory in some respects, as no money payment will, in some cases, adequately supply the loss of customary labour.

12. *General Fund under Customs Act VI. of* 1863.—The proceeds on all confiscations and penalties imposed under the Act are paid into a general fund in accordance with the provisions of Section 229.

13. *Endowment Fund.*—This comprises the endowments of choultries, almshouses, and other foundations (not being religious) for the use of the people. The management of such institutions is vested in Collectors and the Board of Revenue by Regulation VII. of 1817. Under Section 2, Act IV. of 1871, it is now competent to the Board of Revenue, with the consent of Government and of the Local Fund Board, to make over the management of such institutions to the Local Fund Board of the circle in which they are situated.

14. *School Fee Fund.*—This is now merged in Provincial Services.

15. *Port Fund.*—Port dues are charged at the various ports at rates not exceeding 3 Annas for every ton of burden on every sea-going vessel of over fifteen tons burden entering the port. Coasting vessels usually pay half the above rates, but special provision is made for coasting steamers. The sums received on account of port dues form one General Fund under Section 2, Madras Act VII. of 1867.

16 and 17. *District Road Fund* and *Local Funds under Act IV. of* 1871.—Act III. of 1866 (Madras) was the first enactment by which road cess was legally imposed in this Presidency, but it had been previously made a condition of settlement in several districts. The above-mentioned Act has been repealed by Madras Act IV. of 1871, "The Local Funds Act," by which the proceeds of the road cess, tolls, and other funds raised under the Act, have been devoted to the maintenance and construction of roads, education, vaccination, sanitation, and other works of public utility. Local Boards have been appointed for the administration of these funds within certain areas called "Local Fund Circles," of which there are thirty-six in the Presidency. While the Bill was before the Legislative Council, the

opinion of the public seemed to be adverse to a proposed marriage-tax, a tax on trades and professions, and a house-tax. The two former were accordingly struck out altogether, while the operation of the latter was restricted to certain small areas in the immediate neighbourhood of schools to be supported from the proceeds of the tax. Only a limited number of such schools have been established with their concomitant taxation, and the wants and feelings of the people will be duly considered before further extension.

In most districts the road cess has been fixed at 1 Anna in the Rupee on the rent value of land which, for the purposes of the Act, is taken to be the assessment and water-rate in the case of Ryotwarry lands. The house-tax varies from Rupees 5 to 4 Annas per house per annum, and the tolls from 1 Rupee to 1 Anna.

Act VI. of 1863 was an enactment enabling the inhabitants of any place to assess themselves for educational purposes. It has been repealed by Act IV. of 1871, except in respect of assessments and liabilities prior to the introduction of the latter Act.

18. The sanitary state of the large towns in the Mofussil had long been a matter calling for attention, and, in 1865, an Act was passed which has since been superseded by the present Provincial Municipal Act (III. of 1871). The people are gradually becoming reconciled to the new taxation, and much improvement has undoubtedly been effected in the state of the towns. The tax on trades and professions has been somewhat unpopular owing to difficulties in the way of its administration and to its falling heavily on those who have also to pay income-tax, but the objection to it will probably wear off in course of time, as those whom it affects can usually well afford to pay it.

J. Wright.

1873

FINANCIAL DEPARTMENT.

From

The Chief Secretary to Government,
Fort St. George,

To

The Secretary to the Govt. of India,
Financial Department.

Dated 20th January 1873.

Read.

No. 91.

Enclosure.

Forwarding four statements of taxation, and a Memorandum prepared in accordance with the instructions laid down in Resolution of the Government of India, dated 23rd October 1871, No. 4510.

17

No. 4514.

To

The Chief Secretary to the
Government of Madras.

Financial Deptt

Sir,

I am directed to draw your attention to my letter No. 3334, dated 5th October 1872, and previous communications, and to request the early submission of the returns relating to imperial and local rates and taxes which are urgently wanted for submission to the Select Committee of the House of Commons on Indian finance.

Fort William,
the 14th December 1872.

I have the honor to be,
Sir,
Your most Obedient Servant

W. S. Whitehead

Assistant Secy to the Govt of India.

14/12

№ 916

From.

The Secretary to the Government of India
Financial Department -

To.

The Chief Secretary to the Government
Fort St George -

Dated Fort William the 3d February 1872

Sir.

I have the honor to acknowledge the receipt of your letter № 782 dated 13th December 1871, forwarding Eleven petitions relating to new taxes which were presented to the Madras Legislative Council during the years 1870/71 -

2 In Financial Resolution № 4570 dated 23d October 1871 para: 15, the local Governments were asked to submit a Memorandum of objects and reasons of taxes imposed since the assumption of the direct Government of India by the Crown in 1858 - I am directed to request that in furnishing that Memorandum, the Statement of objects and reasons relating to the taxes objected to in the petitions may be framed so as to meet such of the objections as have a financial import, and any others which it may be desirable to controvert. This Statement, however, should not make any reference to the petitions, for they will be forwarded

Financial 1872 Department -
From
Government of India,
Financial Department -
No 45 of 1872.
dated Fort William the 3d January 1872.
Rd 20th Jan: 1872.
S.C. No. 91 - 3/20 Jan: 1872
G.O. 20th Jan: 1872 No 112
Rd 24th Dec: 1872.
Rd 20th Dec: 1872.
No 1033
Requesting the Govt
Submission of the Statement
taking Exceptional and
Local taxes and Cesses
be suspended pending the
submission of the Statement
Communication of the Secretary
Government on the Question
Financial &c &c

to England separately from the Returns called for in the Financial Resolution of 23rd October 1871.

3. I am to request that it may be reported, with the permission of His Excellency the Governor in Council, whether any and which of the taxes objected to in the petitions were dropped on the final passing of the Acts, or have not been put in force since.

+ Marriage Tax & Tax on Trades (Collection from Wesleyan Bill only)

I have the honor to be,

Sir,

Your most Obt. Servant

W. B. Ellenfield

Asst. Secy to the Govt. of Ceylon

2/2

Budget Department

No 7939 Dated 28th February 1872.

From The Acting Accountant General
to the Government of Madras

To The Secretary to the Board of Revenue

Vide your Proceedings at No 1299 dated 21st instant

The undersigned has the honor to return duly filled up the Statement which accompanied the above Proceedings. The Board will observe that so far as the year 1870-71 is concerned, the differences between the Board's figures and those of this office under Land Revenue are satisfactorily explained. In regard to 1857-58 this office is at present unable to give any explanation for the variations, as the detailed abstracts and Memoranda from which the Statement of Receipts and Disbursements for the year was prepared were destroyed under orders of the Madras Government No 531 dated 16th April 1861. It should further be remarked in reference to the Income Tax Statement alluded to in

23

Proc: 21st November 1871. No 13 - December 1871 - 782

C 151/123
28-2
112

From Land (1872) Sept.

From
The Asst. Secy. to the
Board of Revenue
No 916
dated 5 February.
No 241

With reference to the correspondence noted in the margin, I return herewith (returned) in the above petition, submitted to the Government Resolution of the Board of Revenue No 241 dated 5th February 1872, with the Memorandum from the Accountant General, dated 9th February 1872, and the Statement of Receipts and Disbursements for the year 1870-71 called for in para 15 of the Financial Resolution of the Government of India No 4570 dated 23rd October 1871.

2. The Statement of Receipts and Disbursements for the year 1857-58 called for in para 2 of the above letter, the Memorandum and Statement of Income Tax referred to in para 3 of the Board's Proceedings, and the Statement of Receipts and Disbursements for the year 1870-71 called for in para 15 of the Financial Resolution of the Government of India No 4570 dated 23rd October 1871, have been prepared and are now submitted.

Under Secy

This order seems unnecessary.
9-11-72

C 151/123
28-2
112

in para 9, that as the Boards figures are taken from their administration reports which till recently were closed much Earlier than the Books of this Office, many of the adjustment and transfer Entries made in the latter could not find place in the former and this is the chief Cause of the Variations observable in that Statement.

As the Treasury Accounts only give in Lump Sums the Amount of Receipts appertaining to the Local Funds, the details given by the Board do not admit of being checked. Under "Village "Service Fund" and "Irrigation Cess" the total of the Boards figures agree with the Accounts of this Office but not in the other funds. A Memo showing the differences is herewith Sent

(Signed) R. W. Lodwick
Acting Accountant General

(True copy)

J Grote
Secretary.

Rev-1063/72.

In Frink 755/72

IV. Collecte d'eau							
(a) Collecte	10407	1061.53	894	.	997835	223503	4332
(b) Income d'eau							

- Taxe de Collecte
- Taxe de Canal
- Taxe de Travail
- Taxe de Collecte, Travail, Canal
- Surplus de Recettes Générales

	28501
	36508
	19809
	17386
	4491
	2999
	109494

II Collecte (Taxe)	975207	971.391	3816	2892266	2892266	1	
III Taxe de Travail		1857	"	339779	33978	1	

(C) Cochin ——	20,000 . .	20,000 . .		

dated the 11th Rajjab 1180 Hejira A D 1764.

Under the 2d Article of the Treaty dated the 6th May 1809. The amount was subsequently fixed at £20,000 by the Madras Government (Minutes of Consultation dated 26th January 1819).

DD

Statement I.

Tax	1857-58. Accountt. General's books	1857-58. Revenue Board's books	1857-58. Diff.	1870-71. Accountt. General's books	1870-71. Revenue Board's books	1870-71. Diff.
	£	£	£	£	£	£
I. Land Revenue	3,70,586	3,54,648	15,938	4,57,803	4,29,251	1,452

The differences between the entries in the books of the Accountant General and those of the Board of Revenue for 1857-58 cannot now be thoroughly explained as the detailed abstracts in the Accountant General's Office have been destroyed, but by excluding extra revenue and Collections in North Canara, transferred to Bombay (the latter of which must necessarily be omitted before any comparison can be made with the present revenue) the variation in 1857-58 is reduced to £ 56,970. For 1870-71 the Accountant General's Books contain an item of £ 5000 commutation for Island of Seringapatam with which the Board have no concern. If this sum be deducted and allowance made for adjustments, the unexplained variation only amounts to £ 22.

No data exist from which the ratio of the land revenue to the gross produce of the Presidency can be supplied with any approach to accuracy. In the case of ryotwary lands proper, it might be roughly

Detailed Statement of actual Expenditure under the Road Fund during 1871-72.

Circles	New Works		Repairs		Expenditure by P.W.D.	Petty Establt.	Establishment				Tools and Plant	Contributions to Municipalities & Municipal Institutions	Miscellaneous	Total
	By P.W.D.	By other Agency	By P.W.D	By other Agency			Share of P.W.D. Supervision	Tolls and Ferries	Share of Central Establt. & Management	Contingencies				
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1	Chetterpore	31246	"	38420	"	69666	2635	12000	"	486	"	926	"	"	86313
2	Chicacole	11436	"	24225	3421	35661	1412	6470	"	292	"	"	"	"	47256
3	Vizagapatam	35397	"	36072	"	71469	1432	12730	"	200	84	57	"	"	85972
4	Narsapatam	15608	14500	12720	"	28328	3087	4210	"	84	223	"	"	"	50432
5	Cocanada	93233	"	13645	"	106878	3620	27120	"	960	48	3500	20000	"	162126
6	Rajahmundry	124632	"	24076	"	148708	3983	30140	"	840	70	1409	"	"	185150
7	Masulipatam	58085	350	38207	"	96292	6500	23320	"	1000	512	"	"	616	128090
8	Guntur	71732	"	20950	"	92682	5500	19360	345	800	307	"	"	18	119012
9	Nellore	125268	"	71311	"	196579	6290	41360	183	1360	"	347	"	53	246172
10	Bellary	24794	"	50453	"	75247	3120	12300	"	365	"	108	"	"	91140
11	Pennaconda	241	"	24033	"	24274	1320	5450	"	209	"	"	"	"	31153
12	Ghooty	14138	"	47802	"	61940	3420	10240	"	270	"	23	"	"	80093
13	Kurnool	49890	"	51037	"	100927	3669	29450	"	1140	20	1150	"	"	136356
14	Cuddapah	16307	"	48084	"	64391	3366	12600	"	120	"	48	"	"	80525
15	Madanapally	"	"	40772	100	40772	1803	9520	"	130	"	"	"	"	52325
16	Sydapet	8304	200	79198	126	86492	2289	14730	359	864	19	"	"	5001	110080
17	Chinglepat	18384	"	51487	"	69871	2205	10880	"	530	12	138	"	"	83636
18	Chittoor	53047	244	78759	51	131806	4423	23580	"	1018	"	29	"	"	161151
19	Vellore	4163	"	25574	"	29737	"	7010	"	240	"	"	"	"	36987
20	Cuddalore	35372	"	93878	"	129250	3690	14620	"	1136	102	216	1278	960	151252
21	Virdachellum	26793	"	39156	"	65949	2470	12490	21	338	"	"	"	"	81268
22	Tanjore	55266	5974	61032	"	116298	"	24130	"	680	986	54	489	"	148611
23	Negapatam	93292	"	42207	"	135499	"	24820	"	716	1408	34	4574	"	167051
24	Trichinopoly	33753	1185	71745	174	105498	4661	18690	"	670	"	68	"	"	130946
25	Madura	36538	"	45106	2513	81644	2670	21150	"	750	17	"	"	"	108744
26	Dindigul	26116	56	23498	8032	49614	2050	13570	447	547	104	292	"	"	74882
27	Tinnevelly	39701	17263	54218	4282	93919	5240	17850	137	792	1	"	"	57	139541
28	Shermadevi	16140	486	26702	1193	42842	2620	8380	47	350	1	"	"	"	55919
29	North Coimbatore	13962	375	58536	194	72498	2330	11980	83	490	17	509	"	"	88476
30	South Do.	12084	"	51810	"	63894	2240	11710	"	420	76	207	"	"	78547
31	Salem	574	2850	33159	57016	33733	2132	6490	"	1949	26	756	83	1610	106645
32	Oofdoor	128	"	11890	32141	12018	879	6360	"	339	"	392	"	"	52129
33	Neilgherries	12571	"	34808	"	47379	256	7540	"	313	"	6	"	"	55494
34	Calicut	80581	215	98834	11093	179415	2586	29419	936	802	70	165	"	1143	225844
35	Tellicherry	34682	1209	56918	2868	91600	1282	16230	724	467	"	"	8152	84	122616
36	Canara	20625	656	49913	6558	70538	3446	16010	399	981	"	968	643	"	100199
	Total	1294083	45563	1629225	129762	2923308	97626	579109	3651	22648	4103	11402	35219	9542	3861933

33

Appendix Jurcs

	1860-61	1861-62	1862-63	1863-64	1864-65	1865-66	1866-67	1867-1868	1868-69	1869-1870	1870-71
	£	£	£	£	£	£	£	£	£	£	£
Amount of Collections during the official year including arrears, as given by the Board	100936	252165	231825	164552	146565	67055	1391	80735	56508	117875	223503
As per Books of the Accountant General including Mysore and Travancore	101427	251940	231392	164712	128160	66449	1345	81257	56993	123174	227835
Difference	+ (a) 491	- 225	- 433	+ 160	- 18405	- 636	- 46	+ 524	+ 485	+ 5299	+ 4332

Fort St George
Accountant Jenerals Office
28th February 1872

(a) Probably on account of North Canara

* Exclusive of North Canara

(b) Do not include the Collections made in the Military and Public Works Departments

(Signed) R. Lodwick
Acting Accountant Jenl

(True Copy)
Geo. Logg
Secretary

Chas. A. Bogg.

Detailed Statement of actual Expenditure under the Road Fund during 1871-72.

Dec. 1963 Sz.

35

Local Funds 1870-71

Heads.	Receipts as per Accountant-General's Books				Remarks		
	Receipts civil departt.	Receipts P.W. departt.	Amount of correcting entries of previous years transactions	Total	Boards figures	Increase	Decrease
	£	£	£	£	£	£	£
District Road Fund	243,936	1590	961	246487	239739	6748	"
Jungle Conservancy Fund	18017	21	1323	19361	18303	1058	"
Pound Fund ———	21959	"	4	21963	22025	"	62
Bungalow Fee Fund ——	2653	11	"	2666	2802	"	136
Endowment Fund ——	18075	"	"	18075	21975	"	3900
Village Service Fund ——	160,032	"	"	160032	160032	"	"
Irrigation Cess ——	2,545	"	"	2546	2545	"	"
Canal Fund ——	3702	2014	"	5716	5280	436	"

Fort St. George
Secrett Genl. Offie
28 Febry. 1872

(True Copy)

/sd/ R. M. Lodwick
Ag. Secrett Genl.

JGWL
Secretary -

Accts Genls figures + balance in hand have been taken to shew that there may be uniformity with other returns submitted. JL

Au. 1063/72
2

Statement showing the Amount disbursed in 1871-72 on account of House rent to premises occupied by Public offices

Districts	1871 April	May	June	July	August	September	October	November	December	1872 January	February	March	Total
Ganjam					16 8.	16 8.	35 9 11 2						392 11 2
Vizagapatam								4 ..		30 11 9		33 ..	67 11 9
Godavery	3 2.		1 11.			82 8.	78 11 3	7 7.	143 15.	53 4.	46 14.	22 9.	440 4 3
Kistna	21 13 7		281 2 6	25 15 9			15 2 2	1 12 8	18 14 9	197 15 8	78 13 7		389 4 8
Nellore								48 10 10		12 14 10			61 9 8
Cuddapah					24 ..					12 6 8.		22 ..	172 8.
Bellary			919 9 11		166 13 7		29 3 11	33 6 2	1 4.	229 10 10	55 ..	8 8 8	972 3 3
Kurnool	6 12.		28 10 6		29 2 1	27 12 7	43 4 6	.. 7 4				24 6 2	160 7 11
Madras													.. ..
Chingleput			48 7.										48 7.
North Arcot		2 ..				148 3 1	31 12.	392 12.			47 14 4	58 0 15 7 0	1203 9 6
South Arcot			6 15 8	1 3 ..				24 ..	4 3 2.	150 ..	128 6 4	28 3 2	342 15 6
Tanjore					16 8.	150 12 8		1 11 6	202 11 3	11 4 ..	2 12 ..		385 11 5
Tuticorin			389 4 5					344 8 10					383 7 13 3
Madura								15 2.	13 12.		100 ..		128 14.
Tinnevelly										22 ..	6 13 5	46 2 7	491 ..
Coimbatore			97 8.	21 9 8	24 ..					327 8 6	7 8.	75 ..	553 2 2
Salem		30 ..		27 5 ..	38 8	128 9 1	27 8.	30 ..			113 4	27 8.	558 14 4
South Canara		8								73 5 4		18 5 4	99 10 8
Malabar					12 8		98 15.	11 11.	56 1.	41 14.	4 11.	41 4.	267 ..
Presidency			50 14.		.. 14	221 0 9	54 8 6	91 ..	12 .. 6	178 14 8		75 ..	2268 14 11
											2526 9 13 7		2526 9 13 7
Total	31 11 7	40 ..	926 13 9	71 3 1 ..	328 14 1	776 .. 4	718 12 6	411 0 9 4	453 13 8	3058 16 7	2575 0 7 7	1418 14 9	4686 3 ..

Fort St George
Accountant Genls Office
27th November 1872

Forwarded to the Acting Chief Secretary to Government with reference to his Under Secretary's Official Memorandum No 291 dated 18th November 1872

No 373

F. Dunlop
Accountant General

Financial Department

39

No. 79.

Memorandum.

With reference to the Resolution of the Govt. of India dated 23rd October 1871. No. 4510. The Under Secry to Govt. Public Wks Departments is directed to request that the Accountant General will furnish at an early date a Return of the Sums paid as house-tax on Govt. buildings at the Presidency and in the Provinces during the year 1870–71.

Fort Saint George
13th March 1872

(Signed) H. E. Stokes
Under Secretary

To
The Accountant General.

Financial 1872 Dept.

From
Accountant General
Madras

No. 552.

Dated 28th March 1872.

Rec'd 28 Mar 72.

Rs 218

Sir,

I have the honour to acknowledge the receipt of your letter No. 1571, 72 on account of house-rent on Government buildings occupied by Public

Statement showing the amount of House Rate on premises occupied by Public Offices for 1870-71

No 743

Districts	April	May	June	July	August	September	October	November	December	January	February	March	Total
Ganjam (Berhampore — 4, Chicacole — 5)	" " "	" " "	" " "	36 " "	156 155	12 " "	" " "	" " "	" " "	123 5 9	" " "	33 9 6	361 14 8
Vizagapatam — 3 (Nothing in this list = not stated)	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
Godavery — 5	30 " "	" " "	" " "	" " "	" " "	" " "	8 10 "	100 " 11	162 " "	" " "	" " "	88 10 10	389 5 9
Kistnee (Masulipatam — 6, Guntoor — 4)	" " "	" " "	36 " "	" " "	" " "	" " "	39 14 6	75 8 6	25 15 9	21 10 6	" " "	64 12 11	263 11 2
Nellore — 7½	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	53 7 6	" " "	14 1 8	67 9 2
Cuddapah — 5	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	138 " "	" " "	138 " "
Bellary (adony — 6, Bellary — 5)	" " "	" " "	115 7 "	214 8 6 1	80 3 5 2 8	102 3 4	27 3 4	97 15 7	30 14 6 ⅓	" " "	9 " "	92 1 1 4 3 "	877 0 13 1 2 3
Kurnool (Kurnool — 4, Cumbum — 1½)	" " "	69 2 6	" " "	18 7 9	11 10 4 9 8⅓	6 12 "	" " "	9 " "	70 13 5	" " "	16 12 10	11 9 4 9 8⅓	213 8 6 20 3 4⅓
Madras — 5	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
North Arcot (Vellore — 5, Vellore Pattiyapatti — 7)	" " "	8 12 "	" " "	300 2 "	167 8 "	" " "	186 6 "	16 13 1	" " "	" " "	" " "	" " "	679 9 1
South Arcot — 5	152 6 4	165 " "	1 3 2 27 " "	" " "	" " "	" " "	293 6 4	21 " "	28 3 2 6 " "	" " "	" " "	" " "	661 3 " 33 " "
Tanjore (Combaconum — 7½, Trayavenum — 8, Negapatam — 4)	" " "	" " "	" " "	" " "	" " "	" " "	59 8 "	60 11 "	" " "	47 4 1 2 "	17 7 1 12 "	50 " " 15 1 2⅓	339 14 1 16 15 2
Trichinopoly — 5	" " "	" " "	" 6 "	" " "	" " "	" " "	36 " "	249 7 "	7 8 "	1 10 "	" 8 "	57 8 "	594 15 "
Madura (Dindigul — 5, Madura — 4)	" " "	" " "	" " "	" " "	" " "	136 " "	4 " "	136 " "	" " "	7 8 "	" " "	16 8 "	300 " "
Tinnevelly (Tinnevelly Palamcottah — 4)	" " "	" " "	" " "	" " "	" " "	15 2 10	" " "	" " "	" " "	326 5 7 9 10⅓	" " "	21 " 1 4 "	362 12 8⅓ 5 11 10
Coimbatore — 5	" " "	" " "	" " "	" " "	" " "	90 " "	13 8 "	24 " "	15 9 8	" " "	" " "	" " "	143 1 8
Nuddeeries — 5	" " "	6 3 0 " "	30 " "	12 " "	30 " "	" " "	140 4 "	" " "	22 8	30 " "	3 " "	" " "	897 12 "
Salem — 5	" " "	" " "	" " "	" " "	" " "	" " "	" " "	8 " "	10 " "	80 " "	8 " "	10 " "	116 " "
South Canara — 5	" " "	14 10 "	" " "	" " "	" " "	347 11 "	38 " "	17 15 4 " "	65 4 44 15 "	" " "	" " "	483 11 " 64 16 "	
Malabar (Cochin — 4, all others — 3)	" " "	19 5 6	" " "	101 4 " 1	97 10 "	" " "	19 " 4	117 11 2	4 " 6	97 8 8	94 5 14 16⅓	7 " "	2359 1 14 6
Presidency — 7½	" " "	" " "	" " "	" " "	" " "	" " "	" " "	240 3 8 "	" " "	" " "	" " "	202 8 "	21 239 " "
	" " "	" " "											
	182 6 4	906 14 "	210 " 2	1628 15 11	909 8 4 7		431 3 8	354 6 12 4	490 3 3	1483 7 "	817 6 "	170 12 10	694 11 1	41579 1 7

Fort Saint George
Account General's Office
18th March 1872

To
The Actg Chief Secretary to Government
with reference to his Under Secretary's official
Memo in the Financial Department
No 79 of the 8th instant

Actg Account General

No 291.

Memorandum.

The Acting Under Secretary to Govt., Public & Departments is directed to request that the Accountant General, will submit as early as possible a statement of house rent paid in 1871-72, on premises occupied by Public Officers similar to that transmitted for 1870-71. on the 18th inst.

Lahd.
The 3rd Dec. 1872
10th November 1872

(Signed) J. Sturrock
Actg Under Secretary to Govt.

To
The Accountant
General C

Dept. No. 2 No. 1 - November 1872 - Public
Memo. dated 3rd Dec. 1872.

Received 10th Dec. 1872

No 291
Lahd. 3rd Dec.
12. 9th Dec.
The Actg. Under Secy. to Govt.
Madras.

Sir,

In reply to your Memo. No. 2763. dated 10th inst. I have the honor to transmit herewith a statement of house-rent paid by Public Officers occupying Public Offices for 1870-71.

I have &c.

No 544

Comptroller & Accountant
Accounts Department
Madras, 12th December 1872

Return of "Local Funds" in the Madras Presidency under the management of the Board of Revenue.

Items.	Actual receipts of 1870-71.	Remarks.
District Road Fund.	£	
Road Cess.	192,627	Levied under Act III. of 1866, Madras, at the rate of six Pies in each Rupee (or 3⅛ per cent.) of assessment or rental.
Ferry Rents	13,889	The public ferries are generally rented out under stringent regulations for the comfort and safety of the people, and maximum fares are prescribed.
Tolls on Roads and Bridges...	4,105	The Road Fund provides the bridges and keeps up the roads.
Surplus transferred from the Pound Fund.	11,382	Pounds are established in every village under the Cattle Trespass Act (No. III. of 1857, Imperial); they are in the care of the Village Officers, and the surplus receipts, after providing for the maintenance of the pounds, are applied to Public Works under the Imperial Act No. V. of 1860.
Grass Rent	1,946	These are the rents of esplanades, bungalow compounds, and the like. Receipts from agricultural pasture lands are credited to the State as Land Revenue.
Fish Rent	8,498	These rents comprise the right of fishing in rivers, streams, and tanks. The corresponding item was found to have been given over Local Funds in Bengal, etc., and the privilege on application was extended to this Presidency.
Ten per cent. allowance on net receipts of sale of escheated lands in Malabar.	1,795	The proprietary right in various lands which have at various times escheated is being sold. On the application of this Government, the Supreme Government allowed 10 per cent. of the net proceeds to be applied towards the improvement of the lands by opening out roads—*Vide* letter from Government of India, dated 17th January 1865, No. 338.
Avenue clippings	2,063	
Contribution from private individuals in aid of works.	1,228	
Sundry items	2,206	
Total...	2,39,739	
Jungle Conservancy Fund.		
Tax on fuel, firewood, and bamboos.	5,535	The scattered scrub jungles of the plains were being rapidly destroyed by the villagers and others; and in order to preserve and improve them, a tax on firewood cut and charcoal made for *sale* has been levied through the Village Officers, and applied to these purposes. The prescriptive right of the ryots to fuel, leaves for manure, and wood for implements, (for their own use and not for sale,) is respected. All *Forests* are under the separate Conservancy Department.
Seigniorage on wood	434	
Rent of jungles	1,969	
Rent on and sale of trees, etc.	8,425	
Fees from charcoal burners.	390	
Other items...	1,550	
Total...	18,303	
Pound Fund.		
Fees paid on stray cattle under the Imperial Act III. of 1857.	19,043	The Cattle Pound Fund arises under the Imperial Act No. III. of 1857, and the surplus proceeds are devoted to Public Works under the Imperial Act No. V. of 1860.
Sale proceeds of unclaimed cattle.	2,682	
Miscellaneous receipts ...	300	
Total...	22,025	

Items.	Actual receipts of 1870-71.	Remarks.
Public Bungalow Fund.	£	
Fees paid by travellers ...	1,221	Until recently all public bungalows were kept up by the State for the gratuitous use of travellers. Since 1864, fees have been levied for the accommodation afforded, and a grant in-aid contributed for the repair, etc., of the buildings. The number of bungalows has been greatly reduced.
Grant-in-aid from Public Treasury.	1,000	
Sale proceeds of old furniture, etc.	278	
Miscellaneous receipts ...	303	
Total ..	2,802	
Endowment Fund.		
Landed endowments ...	15,471	This comprises the endowment of choultries, almshouses, and other foundations (not being religious) for the use of the people. The management of such institutions is vested in Collectors and the Board of Revenue by Regulation VII. of 1817.
Fixed money allowances in lieu of former do.	4,700	
Miscellaneous receipts... ...	1,804	
Total...	21,975	
Village Service Fund.		
Merahs or fees	102,458	This Fund comprises the proceeds of the ancient merahs or fees paid by the ryots for village services, and the new cess levied in lieu of fees for these purposes, and the sums charged for the enfranchisement of Village Service Inams. The receipts are applicable only to the remuneration of Village Officers. The Cess Act is as yet in operation only in two districts of Kurnool and Trichinopoly.
Cess in lieu of fees under Act IV. of 1864.	24,818	
Receipts from enfranchised Service Inams.	22,531	
Miscellaneous receipts... ...	10,225	
Total...	1,60,032	
Irrigation cess in Trichinopoly, Madura, and Coimbatore.	2,545	This cess is voluntarily paid by ryots holding lands under certain river channels in two districts in lieu of customary labour. It is hoped that the system will gradually extend.
Canal Fund in Madras ...	5,280	This income is derived from tolls and license fees on boats using Cochrane's Canal to the north of Madras and the Sadras Canal to its south.

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No 1420

To

The Chief Secretary to Government
Madras.

Sir,

I am directed to acknowledge the receipt of your letter No 401 dated the 18th December 1871 forwarding a return shewing the Tributes and Contributions payable by Native States in the Madras Presidency.

2 I am to request that with the permission of His Excellency the Governor in Council the other returns referred to in para 8 of Financial Circular No 4510 dated 23rd October 1871 may be submitted on as early a date as possible

I have the honor to be
Sir
Your Most Obedient Servant

William
February 1872

Asstt: Secy: to the Govt: of India

Rec'd 20/2.

No 2334

To,

The Government of Madras.

Financial Deptt. Sir,

In continuation of my letter No 1259 dated 16th July 1872. I am directed to request that every effort may be made to expedite the transmission before 30 November of the Returns relating to imperial and local rates and taxes referred to in the Resolution of this Department No 4510 dated 23rd October 1871.

I have the honor to be
Sir,
Your most Obedt Servant
W Blaney
Actg Secy to the Govt of India

Simla
The 5 October 1872

No 1259 dated 16th July 1872. Ans 22 Oct 1872
Rec'd 21st November 1871 — 44-45

Financial 16/72 Requesting that
From the Govt Secy to the Govt of India
Fin Dept
No 4510
dated 23 October 1871
No 1420

Rec'd 23 February 1872
Rec'd 2 March 1872
Ans.
Rs 399.
Requesting that the
Returns referred to in Resn
No 4510 of 23rd Oct 1871
may be submitted at an early
date.

W Hammett

C 15/1/73
2842

115

Memorandum
referred to in para 15 of the
Resolution of the Govt. of
India under date 23rd Octr.
1871 No 4510.

Statement I

Revenue - calls for no remark.

Act III of 1864 (Madras) is the
Abkari law prevailing in the
Provinces referred. By it, the exclusive
privilege of manufacturing
and vending country spirits
is farmed out under the
orders of the Board of Revenue
to the highest bidder, at
auctions held from time
to time. The purchasers of
the farms are bound down
to conform to the rules pres-
cribed by the Board of
Revenue with reference to the
places at which stills and
shops are erected, the number
of

of shops and stills the minimum prices at which spirituous liquor may be sold ~~ver vca~~. An experiment has lately been introduced in 5 Districts on a plan much assimilated to the Sudr Distillery system. Under the exclusive privilege granted to distillers on condition of paying an Excise duty on all spirits issued from the distillery a certain minimum of revenue being guaranteed to the State. If at the ensuing sale the bidding cannot reach the sum prescribed notice.

It is expected that this system will in time check reckless speculation with which the branch of revenue was formerly farmed

The sale of spirituous liquors in the town of Madras is regulated by Act 19 of 1852 modified by Act 13 of 1856 Madras Act 8 of 1867 and Act 16 of 1870. The monopoly is retained under the management of the Government officers

III Forests. There is no forest law in this Presidency, but with a few exceptions, all forests are recognised as the property of Government. subject to the prescriptive common rights of villagers to fuel & timber of domestic needs. Which however does not materially affect the State right.

IV. Assessed Taxes. The only impost (other than local) which can be properly described as an assessed tax, is the Income Tax

Statement

in the exercise of ancient prescriptive rights.

Communal village property

Statement II.

I. Jungle Conservancy Fund. The scattered scrub jungles of the plains were being rapidly destroyed by the villagers and others, and in order to preserve and improve them a cess on fire-wood cut and charcoal made for sale, has been levied through the village officers and applied to the above purposes. The prescriptive right of the ryots to fuel, leaves for manure, and wood for implements (for their own use and not for sale) is respected. These scrub jungles are distinct from the Forests administered by the Conservancy Department. ~~and yet~~ are Communal Village property

2 & 3 Inam Fund. This fund arises under the Imperial Act 10 of 1871 and the

and the surplus proceeds are usually assigned to the local fund circle or Municipality in which they accrue. after providing for the expenditure on Roads

4. Bungalow Fee Fund. Since 1864 fees have been levied for the accommodation afforded to travellers in the Public Bungalows. A grant in aid was formerly by the Supreme Govt. contributed for the repair and up-keep of the buildings, but it has now been discontinued and the bungalows are being transferred to the Local Fund Boards where desired.

5. Cochrane's and Madras Canal Fund. The income of this fund is derived from tolls and license fees on boats using Cochrane's Canal to the South of Madras and the Madras Canal

diverted under Govt. Orders to the maintenance & Extinction of the Canal. Directly & indirectly by the Govt. advances for the work.

55

Canal to the South. It is

6. Naval Grass Fund. This is composed of the sale proceeds of Naval and Horary reeds and grass planted for the protection of the banks of rivers and tanks. It is applied to the maintenance of the plantations

7. Canal and Ferry Fund. This fund consists of fees and tolls levied under Madras Act I of 1870 and is devoted to the management of ferries and the construction and improvement of lines of navigation within the Presidency.

8. Educational Building Fund. This fund was originally formed from the surplus balance of the Pagoda funds under order from the late Court of Directors. It has been augmented by grants and voluntary subscriptions.

9. University Fee Fund

Calls

calls for no remark.

10. Village Service Fund.

This fund comprises the proceeds of the ancient ~~merah~~ or fees paid by the ryots for village services, the ~~same~~ by law in places ~~the~~ cess levied in lieu of ~~the~~ fees and for the ~~same~~ purposes and the sums charged for the enfranchisement of Village Service Inams. The receipts are applied to the remuneration of Village Officers. The Cess Act (IV of 1864) is as yet in operation only in the two districts of Kurnool and Ipichinopoly.

11. Irrigation Cess Fund.

This ~~cess~~ is a voluntary ~~payment~~ paid by ryots holding lands under

per very limited operation & likely to die out. The working of the system is not satisfactory in some respects. as no money pay. with in some cases adequately supply the loss of customary labor.

under certain river channels in lieu of customary labor. ~~&c~~

12. General Fund under Customs Act VI of 1863.

The proceeds on all confiscations and penalties imposed under the Act are paid into a general fund in accordance with the provisions of Section 23 of

13. Endowment Fund.

This comprises the endowments of Choultries, Almshouses and other foundations (not being religious) for the use of the people. The management of such institutions is vested in Collectors and the Board of Revenue by Regulation VII of 1817.

Under

Under Section II Act IV of 1871, it is now competent to the Board of Revenue with the consent of Government and of the Local Fund Board to make over the management of such institutions to the Local Fund Board of the circle in which they are situated.

14. School Fee Fund. This is now merged in Provincial Services.

15. Port Fund. Port dues are charged at the various ports at rates not exceeding three annas for every ton of burden, on every sea-going vessel of

of over fifteen tons burden entering the port. Coasting vessels usually pay half the above rates, but special provision is made for Coasting steamers. The sums received on account of Port dues form one General Fund under section 2 Madras Act VII of 1867.

16 and 17 District Road Fund and Local Funds under Act IV of 1871 - Act III of 1866 (Madras) was the first Enactment by which Road Cess was legally imposed in this Presidency but it had been previously made a condition of settlement in several districts. The above mentioned Act has been repealed by Madras Act IV of 1871 "The Local Funds Act" by which the proceeds of

of the Road Cess, tolls &
other funds raised under
the Act have been devote
to the maintenance and
construction of roads, Edu
-cation, vaccination, sani-
-tation and other works of
public utility. Local
Boards have been appoint
for the administration
of these funds within cer
-tain areas called "Local
Fund Circles" of which
there are thirty six in
the Presidency. While
the Bill was before the
Legislative Council,
the opinion of the public
seemed to be adverse to
a proposed marriage tax,
a tax on trades and pro
-fessions and a house tax
The two former were ac
-cordingly struck out
altogether while the opera
-tion of the latter was
restricted to certain

small areas in the immed
-iate neighbourhood of
schools to be supported
from the proceeds of the
tax. Only a limited num
-ber of such schools have
been established with
their concomitant taxa
-tion, and the Local
Boards are fully con
-vinced the wants &
feelings of the people
will be considered before
further extension.

In most districts the
Road Cess has been fixed
at one anna in the Rupee
on the rent value of land
which for the purposes of
the Act is taken to be
the assessment & water
-rate, in the case of
Peishwary lands. The
house tax varies from
Rupees five to four annas
per house, and the tolls
from one rupee to one
anna.

Act VI of 1863 was an
Amendment

Assessment enabling the inhabitants of any place to assess themselves for Educational purposes. It has been repealed by Act IV of 1871 except in respect of assessments & liabilities prior to the introduction of the latter Act.

18. The Sanitary state of the large towns in the Mofussil had long been a matter calling for attention and in 1865 an Act was passed which has since been superseded by the present ~~Imperial~~ Municipal Act (Act III of 1871). The people are gradually becoming reconciled to the new taxation and much improvement has undoubtedly been effected in the state of the towns. The tax on trades and professions has been somewhat unpopular

unpopular owing to difficulties in the way of its administration and to its falling heavily on those who have also to pay income tax but the objection to it will probably wear off in course of time as those whom it affects can readily well afford to pay it.

dispd 21/1/73

65 1

Financial Department.

No. 91.

To

The Secretary to the Government
of India,
Financial Department.

Sir,

I am directed to forward herewith four Statements of taxation, and a Memorandum prepared in accordance with the instructions laid down in the Resolution of the Govern^{t} of India, dated 23rd October 1871, N^{o} 4570.

Fort St. George
20 January 1873

22

Memo & Statements

18 *Department*

No.

To

The Secretary to the
Government of

Department.

Dated 187 .

1873.

Financial DEPARTMENT

The Chief Secretary to Government,
Fort Saint George,

The Secretary to the Govt. of India,
Financial Department.

Dated January 20 1873.
Recd.

No. 91
Enclosure.

Nos. 112 113

...ing four Statements
... Tour and a Memoran-
...pared in accord-
...e with the instns laid
...on in Rect. of the Govt
... of 23 Oct. 1872. No. 4510.

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