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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1986	Press Mis.
73-76.	73-76
Dated 8-10-	1875.

84/85

Not to be folded or roughly handled

Land Cess in Malabar.

Read the following papers:—

No. 73. MINUTE by His Excellency the President, dated 19th May 1875.
No. 74. MINUTE by the Hon. W. HUDLESTON, dated 22nd May 1875.
No. 75. MINUTE by the Hon. R. S. ELLIS, C.B., dated 5th June 1875.

No. 76. ORDER THEREON, 8th October 1875, No. 1986.

The insolvent condition of the Local Funds of the Malabar District and the impossibility under existing circumstances of meeting either the existing or prospective demands, as to Communications, Education, and Sanitation in this wealthy and progressive district, have been recently brought under the especial notice of Government.

2. The Local Fund income derived from local sources in 1874-75 amounted as per margin to about 2,54,000 Rupees for the entire district, or under 2 Annas per head of the rural population.

	RS.
Land-cess	1,14,000
Tolls	80,000
Ferry Funds	50,000
Miscellaneous	10,000
Total ...	2,54,000

3. Of this the Tolls on roads and ferries, amounting to Rupees 1,30,000, fall in a measure on through traffic and general trade, and the real local taxation is probably under 1 Anna and 9 Pies per head. If this income be divided under the several heads of service to which it is appropriated by law and by order of Government a sum of Rupees 2,06,000 falls to Communications or exclusive of Tolls and Ferry funds Rupees 12-6-8 per square mile; Rupees 17,500 to Education, or 9 Pies per head of the children of a school-going age; Rupees 17,500 to the sanitation of a rural population of 2,117,000, or less than 2 Pies per head.

4. As regards Communications Malabar is a district having great demands.

5. A great portion of its food is imported, the agriculture of the district being chiefly engaged in raising for export such special products as Cocoanut, Areca, Coffee, Pepper, and Ginger. A large salt trade to the interior has likewise to be provided for, forming as it does a return freight both by sea and land. On the other hand the country is so undulating and so much intersected by rivers, streams, and near the coast by tidal estuaries that wheeled traffic is solely dependent on artificial roads of a most exceptionally expensive description, as regards bridgework, ghaut tracing, cutting, embankments, &c., whilst the copious rains of the north-west monsoon, to which the yield of the special products enumerated above is due, increase enormously the cost of maintaining in repair the existing lines of traffic.

6. Some idea of what the amount of this traffic is may be inferred from the fact that the exports and imports of the district amount to close on five millions sterling.

7. As to Education the district is by no means in a state to dispense with the proportionate amount of funds available elsewhere. On the contrary no people more need or more desire the benefits of education than the intelligent and enterprising races of Malabar, who, until a comparatively recent date isolated by the inaccessible nature of the country, and even still by the possession of a language

not spoken in any other district of the Presidency, are anxiously pressing forward to overtake their fellow-countrymen in the educational race. In fact when the Local Fund Board assumed the control of education they found schools existing under the repealed Educational Rate Act to an extent not the case anywhere else.

8. Nor is there any more reason to conclude that the slender funds available for sanitation in all its branches are sufficient for the wants of this extensive Province.

9. The prevalence in many parts of malarious fever and especially in Wynaad, to which labor during the slack months extensively resorts from every part of the district, constitutes a great addition to the demand for hospital accommodation and hospital comforts, which in such a climate as Malabar is even on account of other causes of disease great.

10. Large fishing-villages exist along the coast which nothing but considerable expenditure can avail to prevent from becoming hotbeds of disease. Small pox is unhappily rife, and cholera if not strenuously resisted by deputing special medical subordinates to every part where it makes its appearance is singularly fatal among the contiguous garden residences of the rural population.

11. The anticipations of deficient funds under the various heads of expenditure which the above general considerations would warrant are fully borne out by a review of the actuals.

Grant I., Public Works—	Rs.
New Works	1,51,290
Repairs	1,86,150
Supervision	91,250
	4,28,690
Grant II., Education	79,840
Grant III., Sanitation	27,100
Grant IV., Management	4,740
Reserve	40,810
Total ...	5,81,180

12. The unavoidable demands of the district for the same year amounted to the large sum of Rupees 5,81,180 as shown in the margin, leaving a deficit of Rupees 2,58,000 as compared with the normal income.

13. That these charges are not susceptible of much reduction is shown by the fact that after much anxious scrutiny the Budget Estimates could not be reduced below Rupees 5,75,430.

14. The Government have therefore to deal with a most serious and permanent inability to meet from local sources the local requirements under any head of administration.

15. In the year 1874-75 the difficulty had to be met by a large assignment from Provincial Funds and loans as per margin, and the Budget Estimate of 1875-76 shows that under existing circumstances there is no prospect that these grants can be withdrawn or largely diminished, without causing serious confusion and loss. Under the recent orders of the Government of India loans can no longer be obtained.

Provincial Funds—	Rs.
Roads	1,90,540
Education...	47,470
	2,38,010
Loans	65,000
Total ...	3,03,010

16. Further the claims on Provincial Funds under every head are not only exorbitant but inequitable when considered with reference to the rest of the Presidency.

Proceedings of the Madras Government, Financial Department,
8th October 1875.

17. The amount assigned from the Provincial Funds for the formation and maintenance of roads in this exceptionally lightly-assessed district is no less than one-sixth (16·5 per cent.) of the whole Provincial grant under this head of service to the Presidency (Rupees 11,50,000). Other districts are being stinted of funds because this wealthy district cannot under the existing system raise the local income necessary to meet requirements which cannot be refused.

18. Again with an Educational income of Rs. 17,500, the steadily increasing educational claims have to be met by large assignments from Provincial Revenue. These assignments were Rupees 47,470 in 1874-75 and Rupees 72,290 in 1875-76.

19. In 1874-75 Malabar alone absorbed two-thirds of the whole amount which Government were able to assign to primary education in the Presidency.

20. The cause of this position of affairs has next to be investigated.

21. The main cause lies in the fact that Malabar is virtually a Proprietary District though with reference to the assessment of local rates it has not hitherto been treated as such. In fixing the assessment a large margin of rent was left to the landlord, and by taking the assessment as the rent-value this amount has escaped local rating. Serious deficiency of land-cess is the consequence.

22. The tables appended, showing the average assessment wet and dry for each district in the Presidency as well as the land-cess per head of population, clearly prove how lightly the rates press in Malabar even putting out of consideration questions of soil and climate. The average assessment in Malabar is Rs. 1-9-5 for dry and Rupees 3-0-3 for wet, compared to an average on the whole Presidency of Rupees 1-1-0 for the former, and Rupees 5-9-3 for the latter. In regard to the dry rate too there are several important considerations which explain how it is that the dry rate of Malabar appears higher than the average elsewhere.

23. All the more valuable permanent garden produce in Malabar is classed as dry, the falling rain obviating the necessity for irrigation. Moreover a large area of dry cultivation does not appear in the accounts at all, Pepper, Plantains, Ginger and other products being free. Even the area shown under Cocoa and other taxable garden produce is much understated in consequence of the system of assessment prevailing.

24. Thus while the revenue under this head indicates a want of elasticity as indicated by a comparison of quinquennial periods as shown in the margin the Customs returns show a large increase in the amount of plantation produce exported, as much as fifty lakhs in the last five years.

1840-44	3,07,776
1845-49	3,08,531
1850-54	3,08,970
1855-59	3,11,044
1860-64	3,20,971
1865-69	3,29,665
1870-74	3,38,786

25. The wet cultivation of Malabar exceeds that of any other district except Tanjore and would if assessed at the ordinary rates of Ryotwari Districts produce a land-cess of Rupees 1,33,000 instead of Rupees 73,000 as at present. In addition to the land already referred to large areas of waste and forest are held free from all assessment and go to swell the landed property of the district which is not rated for local purposes, and hence the disparity between the local revenue of the district and its requirements.

26. It remains to consider what remedy should be applied to a state of affairs which obviously cannot be permitted to continue.

27. The fatal result that must ensue from treating the district as Ryotwari was pointed out by the Collector soon after the passing of the Act, and in fact this point had been noticed at an earlier date by the Hon. W. Robinson in a Minute recorded by him while Member of the Board of Revenue under date 21st May 1870. The Government however were not persuaded that the funds would prove inadequate, and they therefore negatived the proposal that power should be taken by enactment to fix the rent-value in Malabar at not more than double the assessment.

28. This proposal was made only after the Collector had in his letter of 30th June 1871 attempted to show that Malabar was a Proprietary District as regarded tenure of land.

29. The land in Malabar whether cultivated, waste or forest is exclusively in the hands of individual proprietors, subject to assessment only when cultivated. The settlement is not a Ryotwari settlement in the ordinary acceptation of the term or based in the main on any field-survey or valuation of soil or share of crop as is the case elsewhere. It is practically a Zemindari or Proprietary settlement, under which a share of the landlord's rent is reserved to Government.

30. The term tribute is frequently applied to it in the earlier records, and the demand was based on a calculation of three-fifths of the ancient customary rent, and is for all practical purposes permanent, save in respect to extension of cultivation.

31. In the mean time prices have risen, the value of land has increased and rents have advanced in proportion. Thus if the law permits it there is nothing unreasonable in imposing on the greatly enhanced rent of the landlords their proportionate burden of local cess.

32. On a full consideration of the circumstances His Excellency the Governor in Council is of opinion that this reform in the method of rating is in accordance with the letter as well as with the spirit of the Act, and that the proprietary character of land tenure in Malabar, as well as the mode in which the Land Revenue there has been fixed removes the land from the category of land held direct from Government and that the rate should be imposed under Clause 3, Section 38 of the Local Fund Act.

33. Before however deciding on so fundamental a change in the procedure that has been followed both under the Local Fund Act, and previously under the Road Fund Act which it repealed, His Excellency the Governor in Council desires to have before him the views of the Acting Collector and the Board of Revenue on the subject.

34. These should be submitted with as little delay as possible.

(True Extract.)

Officiating Chief Secretary.

To the Board of Revenue.
,, Collector of Malabar.

Ed. J. Wright.

Proceedings of the Madras Government, Financial Department,
8th October 1875.

TABLE A.

Showing the average Land-revenue Demand per Acre on Dry and Wet land in each District except South Canara.

Districts.	Dry.			Wet.		
	Extent.	Assessment.	Average.	Extent.	Assessment including additional second-crop Assessment and Water-tax.	Average.
	Acres.	RS.	RS. A. P.	Acres.	RS.	RS. A. P.
Ganjam	102,974	1,33,882	1 4 10	171,140	5,00,662	2 14 9
Vizagapatam ...	49,048	51,864	1 0 11	22,051	1,17,592	5 5 4
Godavery	227,790	4,73,901	2 1 3	273,535	16,96,550	6 3 3
Kistna	1,431,909	21,83,895	1 8 5	157,008	9,24,310	5 14 2
Nellore	576,346	6,95,084	1 3 4	170,572	9,71,057	5 11 1
Cuddapah	1,124,005	8,63,098	0 12 3	101,077	8,27,017	8 2 11
Bellary	2,266,808	14,53,185	0 10 3	101,816	6,47,937	6 5 9
Kurnool	1,165,281	11,02,434	0 15 2	25,530	2,23,490	8 12 1
Chingleput ...	151,038	2,27,382	1 8 1	236,681	10,20,786	4 5 0
North Arcot ...	352,594	4,98,092	1 6 7	184,704	11,98,941	6 7 10
South Arcot ...	746,722	12,99,753	1 11 10	263,329	16,63,358	6 5 1
Tanjore	226,221	2,81,358	1 3 11	708,480	36,94,283	5 3 5
Trichinopoly ...	673,233	6,58,570	0 15 8	128,255	6,75,476	5 4 3
Madura	627,873	8,32,018	1 5 2	134,278	6,04,376	4 8 0
Tinnevelly ...	788,320	6,88,601	0 13 11	148,676	15,59,195	10 7 9
Coimbatore ...	1,934,144	17,53,913	0 14 6	84,407	6,36,760	7 8 8
Nilgiris	48,564	32,475	0 10 8	40	90	2 4 0
Salem	1,059,863	12,09,943	1 2 3	87,733	4,98,528	5 10 11
Total ...	13,552,733	144,39,448	1 1 0	2,999,312	167,40,369	5 9 3
Malabar	390,034	6,20,395	1 9 5	386,430	11,64,640	3

TABLE B.

Showing Area, Population, and Land-cess for 1875-76 in the several Districts.

Districts.	Area in Square Miles.	Population.	Land-cess. Total.	Per Square Mile.	Per head of Population.
			RS.	RS. A. P.	RS. A. P.
Ganjam	4,274	1,351,719	1,56,000	36 7 11	0 1 10
Vizagapatam	2,003	1,774,795	2,04,990	102 5 6	0 1 10
Godavery	7,534	1,529,875	2,90,010	38 8 3	0 3 0
Kistna	7,783	1,398,153	2,40,000	30 13 4	0 2 9
Nellore	7,150	1,346,889	1,99,980	27 15 6	0 2 4
Bellary	11,182	1,581,869	2,07,990	18 9 7	0 2 1
Kurnool	7,676	926,766	1,20,000	15 10 1	0 2 0
Cuddapah	8,050	1,334,919	1,95,000	24 3 5	0 2 2
Chingleput	2,619	900,857	96,000	36 10 5	0 1 8
North Arcot	6,854	1,965,153	2,56,500	37 6 9	0 2 1
South Arcot	4,936	1,700,008	2,40,000	48 9 11	0 2 3
Tanjore	3,739	1,789,719	2,49,000	66 9 6	0 2 2
Trichinopoly	3,584	1,112,607	1,23,000	34 9 6	0 1 9
Madura	8,789	2,201,763	2,22,000	25 4 1	0 1 7
Tinnevelly	4,817	1,644,405	2,09,010	43 6 2	0 2 0
Coimbatore	6,271	1,717,766	1,91,490	30 8 6	0 1 9
Salem	7,604	1,916,983	1,70,010	22 5 8	0 1 5
Nilgiris	1,000	36,461	2,190	2 3 0	0 0 11
Total ...	105,865	26,228,707	33,72,180		
Average ...	...	...	...	31 13 6	0 2 0
Malabar	6,202	2,138,933	1,14,510	18 7 4	0 0 10
South Canara	4,393	888,650	85,740	19 8 3	0 1 0

in either.

(1) Introducing a survey settlement and true Ryotwari assessment, or

(2) Applying Section 38. III of Act IV of 1871, applicable to other tenures than Ryotwari, in assessing local land rates; or

(3) Altering the law so as to make special rates apply to Malabar.

5 For facility of reference the average ~~agreeable~~ land-revenue demand on Dry and Wet land in each District of the Presidency (Canara Excepted) is shown in the following Statement. A statement is also added showing the area, population and the land-cess (one anna per rupee)

for

Govt. of [1875] Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,
&c., &c., &c.

Dated October, 8th.

Issued

Recd.

G.O., 8th October 1875, No. 1096.

OCTOBER.
Nos. 73—76.

Land Cess in Malabar.—Collector of Malabar and Board of Revenue requested to report on the question whether rates should be imposed under Clause iii., Section 38 of the Local Fund Act in Malabar, in lieu of that now existing on the land assessment.

8

Table A

for 1875/76. Cocoanut Plantations

The average taxes have demand per acre on dry & wet lands in each District except Canara

Districts	Dry					Wet				
	Extent	Assessment	Average			Extent	Assessment including additional & cess on account of water tax	Average		
	Acres	Rs.	Rs	as	p	Acres	Rs	Rs	as	p
Ganjam	102,974	1,33,882	1	4	10	17,140	5,00662	2	14	9
Vizagapatam	49,048	57,864	1	"	11	22,051	1,17,592	5	5	4
Godavery	227,790	473,901	2	1	3	273,535	16,96,550	6	3	3
Kistna	1,431,909	21,83,895	1	8	5	157,008	9,24,310	5	14	2
Nellore	576,346	695,084	1	3	4	170,572	9,71,057	5	11	1
Cuddapah	1,124005	8,63,098	"	12	3	101,077	8,27,017	8	2	11
Bellary	2,266,808	14,53,185	"	10	3	101,816	6,47,937	6	5	9
Kurnool	1,165,281	11,02,434	"	15	2	25,530	2,23,490	8	12	1
Chingleput	151,038	2,27,382	1	8	1	236,681	10,20,786	4	5	"
North Arcot	362,594	4,98,092	1	6	7	184,704	11,98,941	6	7	10
South Arcot	746,722	12,99,753	1	11	10	263,329	16,63,358	6	5	1
Tanjore	226,221	281,358	1	3	11	708,480	36,94,283	5	3	5
Trichinopoly	673,233	6,58,570	"	15	8	128,255	6,75,476	5	4	3
Madura	627,873	8,32,018	1	5	2	134,278	6,04,376	4	8	"
Tinnevelly	788,320	6,88,601	"	13	11	148,676	15,59,195	10	7	9
Coimbatore	1,934,144	17,53,913	"	14	6	84,407	6,36,760	7	8	8
Nilgiris	48,564	32,475	"	10	8	40	90	2	4	"
Salem	1,059,863	12,09,943	1	2	3	87,733	498,528	5	10	11
Total	13,552,733	144,39,448	1	1	"	2,999,312	167,40,369	5	9	3
Malabar	390,034	6,20,395	1	9	5	386,430	11,64,640	3	"	3

Statement showing Area & Population & Land cess in Districts

Districts	Area in square miles	Population	Land cess. Total	Per square mile			Per head of population		
			Rs	Rs	As	P	Rs	As	P
Ganjam	4274	1,351,719	156,000	36	7	11	"	1	10
Vizagapatam	2003	1,774,795	204,990	102	5	6	"	1	10
Godavery	7,534	1,529,875	290,010	38	8	3	"	3	"
Kistna	7,783	1,398,153	240,000	30	13	4	"	2	9
Nellore	7150	1,346,889	199,980	27	16	6	"	2	4
Bellary	11,180	1,581,869	207,990	18	9	7	"	2	1
Kurnool	7,676	926,766	120,000	15	10	1	"	2	"
Cuddapah	8,050	1,334,919	195,000	24	3	5	"	2	2
Chingleput	2,619	900,857	96,000	36	10	5	"	1	8
North Arcot	6,854	1,965,153	256,500	37	6	9	"	2	1
South Arcot	4936	1,700,008	240,000	48	9	11	"	2	3
Tanjore	3739	1,789,719	249,000	66	9	6	"	2	2
Trichinopoly	3584	1,112,607	123,000	34	9	6	"	1	9
Madura	8,789	2,201,763	222,000	25	4	1	"	1	7
Tinnevelly	4817	1,644,405	209,010	43	6	2	"	2	"
Coimbatore	6,271	1,717,766	191,490	30	8	6	"	1	9
Salem	7,604	1,916,983	170,010	22	5	8	"	1	5
Nilgiris	1000	36461	2190	2	3	"	"	"	11
Total	105,865	26,228,707	3372,180						
Average	- - - -	- - - -	- - - -	31	13	6	"	2	"
Malabar	6,202	2,138933	114,510						

9

Statement showing the exports of "Cocoanut & plantation produce" Spices and Coffee during a series of years, from Malabar Dist.

Official years	Cocoanut & plantation produce	Pepper Cardamum and Spices	Coffee	
	Rs.	Rs.	Rs.	
Average 1840-48	10,30,740	8,88,013	34,887	
1866-67	43,72,867	14,61,525	21,42,494	
1867-68	65,20,225 (a)	14,34,260 (b)	42,39,923	(a) Including all kinds of non-essential oils, particulars not given
1868-69	86,75,346 (a)	17,09,788 (b)	64,43,876	(b) Including Betel leaf. Particulars not given.
1869-70	83,16,593 (a)	18,46,895 (b)	52,59,236	
1870-71	56,14,952 (a)	18,51,858 (b)	56,02,470	
1871-72	95,71,318 (a)	23,08,087 (b)	90,34,138	
1872-73	92,74,681 (a)	16,01,109 (b)	49,02,564	
1873-74	67,03,755 (a)	18,94,808 (b)	1,02,44,367	
1874-75	× Under compilation in the Board's Office			

Statement shewing the Revenue from ...ccounts in the District of Malabar from 1840 to 1874.

Years. A.D.	Years. Fasle	Cherakel.	Kottayom.	Kurumbranad.	Wynaad.	Calicut.	Ernaad.	Walluvanad.	Palghaut.	Ponany	Cochin.	Total.	Quinquennial average	Remarks.
1840	1250	34870 13 9	24602 .. 10	85739 12 11	.. .. ..	41970 2 1	25127 2 4	3308 14 6	2452 .. 3	89804 .. 1	.. .. ..	307474 14 9		Prior to 1847 the lands in Cochin used to be farmed out and hence the revenue
1841	1251	34654 3 8	24607 11 6	85794 2 4	.. .. ..	42016 5 4	25194 10 1	3340 4 10	2452 14 11	90153 .. 8	.. .. ..	310413 5 4		of that period cannot be distributed to wet and dry. In 1847 the lands began to be
1842	1252	34907 7 8	24586 11 7	85676 13 11	.. .. ..	42017 2 4	25222 4 11	3348 14 7	2455 11 3	87790 9 6	.. .. ..	306006 5 9		Paimashed and given on Puttahs. It does not however, appear from the records that
1843	1253	34962 10 5	24635 2 3	85983 3 4	.. .. ..	42253 11 5	25278 14 1	3385 10 2	2517 5 3	88910 6 8	.. .. ..	307916 15 1		any account shewing the particulars of this collection was received in this Office till
1844	1254	35010 8 7	24620 7 11	85905 3 7	.. .. ..	42172 10 1	25264 15 9	3394 12 6	2525 1 6	88845 4 ..	.. .. ..	307738 15 11		1858, and hence it is not possible to include in this account the revenue of the years
1845	1255	35101 10 8	24615 3 9	86075 7 ..	.. .. ..	42247 7 2	25413 15 3	3396 10 6	2538 8 3	88189 12 10	.. .. ..	307578 12 5		1840 to 1858.
1846	1256	35197 1 3	24647 7 5	86293 7 9	.. .. ..	42285 2 2	25489 6 7	3394 3 8	2536 8 4	88303 .. 11	.. .. ..	308092 6 1		
1847	1257	35318 13 11	24715 11 ..	86440 5 11	.. .. ..	42312 2 2	25467 11 2	3411 7 10	2550 10 10	88392 2 6	.. .. ..	308609 8 4		= 308531-1-10
1848	1258	35372 8 10	24762 12 3	86747 .. 6	.. .. ..	42358 1 1	25522 13 7	3417 1 2	2558 10 8	88420 1 10	.. .. ..	309155 1 11		
1849	1259	35274 13 8	24758 14 9	86884 6 4	.. .. ..	42279 9 9	25541 14 2	3415 3 6	2561 13 ..	88505 .. 8	.. .. ..	309221 12 12		
1850	1260	35239 15 8	24822 9 1	87080 12 9	.. .. ..	42221 8 8	25375 2 1	3417 3 5	2568 .. 2	88292 5 4	.. .. ..	309237 9 2		
1851	1261	35307 15 1	24867 10 11	86744 5 6	.. .. ..	42201 4 4	25619 12 11	3418 14 4	2573 5 1	88031 8 ..	.. .. ..	308772 10 2		
1852	1262	35414 .. 3	24890 5 ..	86828 4 7	.. .. ..	42171 2 4	25637 13 2	3420 .. 8	2585 9 8	87679 2 10	.. .. ..	308626 14 6		= 308970-5-3
1853	1263	35483 2 6	24991 6 11	87183 13 8	.. .. ..	42197 7 1	26739 11 8	3456 12 11	2607 .. 9	86579 12 6	.. .. ..	309220 6 ..		
1854	1264	35522 2 ..	24825 11 11	86737 9 2	.. .. ..	43165	26648 6 4	3447 7 6	2612 5 11	86534 4 10	.. .. ..	308994 2 9		
1855	1265	35410 8 5	24871 12 11	86717 13 4	.. .. ..	43112 .. 1	26498 1 10	3449 11 1	2609 15 8	86570	.. .. ..	308960 4 2		
1856	1266	35424 .. 9	24653 7 5	86931 6 2	.. .. ..	43138	26530 9 2	3457 12 8	2639 1 11	86568 11 11	.. .. ..	309413 13 ..		
1857	1267	35624 10 4	24738 6 11	87283 11 7	.. .. ..	43133 5 ..	26372 10 8	3425 1 5	2649 13 7	86524 7 1	.. .. ..	309572 12 ..		= 5.11.0.24-12-2
1858	1268	35559 4 9	25316 3 2	89285 .. 7	.. .. ..	41916 7 7	26402 14 7	3477 6 4	2663 1 9	86672 9 6	.. .. ..	311292 9 3		
1859	1269	35697 7 1	25500 11 7	89801 1 7	.. .. ..	41969 8 8	26351 14 7	3452 11 2	2681 5 6	88018 4 7	2577 11 10	315984 6 7		
1860	1270	36011 9 11	25708 3 3	90062 11 8	.. .. ..	42011 3 3	26420 4 7	3453 14 6	2709 4 5	88430 13 7	2515 3 ..	317344 11 2		
1861	1271	36268 7 5	25840 2 ..	90480 8 7	.. .. ..	42085 5 ..	26490 5 7	3456 9 4	2714 8 7	88561 .. 9	2776 11 5	318673 11 8		
1862	1272	36671 10 11	26311 9 2	90868 1 4	.. .. ..	42186 11 11	26654 11 ..	3479 8 10	2769 6 ..	88448 5 3	2872 11 3	320229 11 8		= 320971-12-6
1863	1273	37283 14 4	26618 6 2	91856 6 5	.. .. ..	42345 7 7	26786 15 11	3494 7 3	2808 7 4	88802 13 1	2937 1 7	322633 15 8		
1864	1274	38124 13 6	27364 8 2	92536 13 2	.. .. ..	42667 6 6	26996 3 8	3560 11 3	2873 9 7	88901 11 11	2958 11 10	325976 13 4		
1865	1275	38570 11 5	28008 6 1	92993 5 9	.. .. ..	42699 4 4	27096 12 5	3566 .. 5	2910 11 3	89001 1 6	2948 3 ..	329795 .. 7		
1866	1276	38615 4 2	28415 12 ..	87838 4 4*	.. .. ..	* 48396 4 4	27162 8 6	3574 5 8	2920 .. 7	87660 .. 6	2961 6 3	327544 3 4		
1867	1277	39126 .. 2	28579 13 6	88269 .. 4	.. .. ..	48424 7 7	27240 13 2	3585 1 1	2921 13 4	87786 8 8	2963 3 1	328856 11 10		= 329665-6-4
1868	1278	39387 4 10	29044 .. 11	88923 10 1	.. .. ..	48477 4 4	27283 5 3	3602 .. 5	2944 4 10	87949 14 1	2957 15 3	330541 1 ..		
1869	1279	39722 15 ..	29288 13 11	89272 11 8	.. .. ..	48574 8 8	27270 8 5	3625 .. 7	2962 10 6	87925 1 8	2947 7 8	331570 1 3		
1870	1280	40099 15 6	29639 4 3	89636 .. 11	.. .. ..	48690 10 10	27433 9 8	3647 5 11	2989 6 4	88572 13 9	3093 11 3	333743 3 5		
1871	1281	40860 6 2	30152 4 9	90402 8 1	.. .. ..	48799 5 5	27476 13 10	3711 3 1	3007 11 5	89086 3 8	3086 2 ..	336582 8 8		
1872	1282	41335 15 3	30629 14 3	91302 9 1	.. .. ..	49032	27667 3 3	3771 1 2	3052 4 10	89216 10 9	3064 15 10	339478 2 1		= 339980-4-1
1873	1283	41811 10 8	31087 2 7	92372 12 10	.. .. ..	49121	27909 9 6	3776 12 ..	3078 4 4	89269 9 3	3011 14 5	344449 5 5		
1874	1284	42511 .. 10	31552 14 5	93141 10 3	.. .. ..	49182	28217 6 8	3792 6 3	3116 4 3	89772 6 9	3097 3 2	343086 5 11		

* Several Anikoms transferred from Kurumbranad to Calicut this year.

Calicut,
24th August 1875.

W. Logan
Asst Collector

Taluk.	Actual expenditure 1872/73. Union: Education	Union: Other charges.	Union: Total	General: Education	General: Other charges.	General: Total.	Grand Total	Actual income 1872/73. Union	General: 1/32 Land Cess.	General: Other.	General: Total.	Grand Total	Budgeted expenditure 1873/74. Union: Education	Union: Other charges	Union: Total.	General: Education	General: Other charges	General: Total.	Grand Total	Estimates omitting Union	Estimates omitting General: 1/32 Land Cess.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1 Palghaut	10 746	701	11,447	"	"	"	11 447.	1,626.	5110	"	5110.	21,736	15520	2840	18360.	.	"	.	18,360	"	6,100
2. Walluvanad	2994	"	2994	"	"	"	2994.	2,810	5360	"	5360.	8170.	5130	340	5470	"	"	"	5,470	"	5465
3. Ernad	2723.	1670	4393.	"	"	"	4,393.	2941.	4,150	"	4150	7091.	3730	3000.	6730	"	"	"	6,730	"	4,300
4 Ponani	6,255	1000.	7,255	"	"	"	7,255	5,871.	6,970	"	6,970.	12,841.	8990.	2,100	11,090.	"	"	"	11,090.	"	7,335
5 Calicut	333.	"	333.	"	"	"	333.	456	2000.	"	2000.	2456.	606	"	606.	"	"	"	606	"	2,270
6. South & E. Wynad	"	"	"	"	"	"	"	"	1380.	"	1380	1380.	"	"	"	"	"	"	"	"	1,290
7 Other receipts	"	"	"	"	"	"	"	"	"	5469.	5469	5469	"	"	"	"	"	"	"	9630.	"
Public Charges																					
1 Inspection	"	"	"	1840.	"	1840	1840.	"	"	"	"	"	"	"	"	5620	"	5620	5620.	"	"
2. Resuet Grant	"	"	"	2368.	"	2368.	2368.	"	"	"	"	"	"	"	"	4000.	"	4000.	4000	"	"
3. Palghaut Training School	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1420	"	1420	1420.	"	"
4 Calicut Normal school	"	"	"	340	"	340	340.	"	"	"	"	"	"	"	"	580.	"	580.	580.	"	"
5 Mopla schools	"	"	"	346	"	346.	346.	"	"	"	"	"	1970	"	1970	"	"	"	1970.	"	"
6. Local Fund Book Depot	"	"	"	2,790.	"	2,790.	2790.	"	"	"	"	"	"	"	"	1110.	"	1110.	1110.	"	"
7 Vaccination	"	"	"	"	1589.	1589.	1589.	"	"	"	"	"	"	"	"	"	1500.	1500.	1500.	"	"
8. Public Bungalows	"	"	"	"	3947.	3947.	3947.	"	"	"	"	"	"	"	"	"	4310.	4310.	4310.	"	"
9. Other charges.	"	"	"	"	12,416	12,416	12, 416.	"	"	"	"	"	"	"	"	"	17,450.	17,450.	17,450.		
Minor Total	23,051.	3371		7684.	17352				24,970.	5469.			35896	8280.		12730.	23260.				26,660.
Major Total			26422			25636									44176			35,990		9630.	
Grand Total							52,058												81,116		

, income 1873/74
House Tax.

	eneral.				Remarks.
Other	Total	Grand Total	Amount raised under act III of 1863.		
23	24	25	26.		
"	6100	6100.	1,222.		
"	5,465.	5,465.	1,843.		
"	4,300	4,300.	1,263		
"	7,235.	7,235.	5,896		
"	2,270	2,270.	598.		
"	1,290	1,290.	"		
5,800.	5,800.	15,430	"		

Calicut
28 May 1873.

23

My dear Mr Sim,

I must really beg pardon for sending you such a formidable array of figures as the enclosed – but nothing less will give you an idea of the difficulty we shall have to encounter next year if new taxation is not resorted to, or. Govt. of India does not come down "handsome" in the way of Education –

By abolishing the House Tax & Act 6/63 (Madras) we have put the people of the District & particularly the Palghaut

into a "hole" —

The figures refer only to Calicut Circle — not to Tellicherry — but they would be nearly as badly off in the North. —

You see the people willingly submit. v. the last Col
ted to be taxed, within limited areas
nearly as much as the whole Circle House Tax amounted to — of course the whole of the Circle was not taxed on houses — but there was an increase in the area taxed for education. —

Why not give us an improved "building" not "House" tax, & give us time to introduce it properly —

Yours very sincerely W^m Logan

I would assess the whole District with a moderate House Tax, for we have adopted the Results Grant System, they it all others are benefitted whether taxing or without a thank you — I would feel inclined to do away with Income Tax &c. —

Madras
16 10 71

27

My dear Mr Hammett.

Herewith the proofs of the 50 minutes regarding Malabar Land Cess - the 50 copies of which may be required returned - Thank duttos regarding Minutes of the Govt of India Resolution & Letter. They have each recorded two Minutes, on the subject it has to be decided which of the two Govts to adopt

has not yet been received.
Hoping to see you soon

Yours
very truly
S Ramachandra Iyer

P.S.

N. B. Governments minutes
to be sent for similar
correction. Vernacular
note at the end of
manuscript

for perusal. I send the manuscript. You will see that in this above office each two members have been printed.

You ask me about a certain report of the Vernacular Committee I have one with me in first place there is no such municipality. If you mean Chellamtaram the report from that

Chief Secretariat,

Oday 18 October 1875.

Sir,

I am directed by the Rangoon
Secretariat to
transmit to you
for your information
a copy of the
Proclamation

"the value of land as it was fix-
"ed to be, the abolition of the
"Stone-tax which was of unusual
"importance here and the heavy demand
"for schools and Hospitals are well known
"by Govt. From the first the Collector
"urged the necessity of valuing the
"land fairly and levying the cess on
"that value but his proposal was dis-
"allowed. The effect of the abolition
"of the Stone-tax was to completely
"cripple the General Fund and impose
"an obligation on Government to
"give it new aid."

4 The Board of Revenue then allude to the question of increasing taxation and remark that the Local Fund Board are willing to do so, but would prefer to raise the Land Cess rather than re-impose the House tax. As pointed out by the Board of Revenue the proposal involves revision of the Land.

5 The budget is then carefully considered by the Board of Revenue after making every reduction which they consider compatible with efficiency they

But there is no reason whatever for increasing the present cess on land -

We are in no way bound to accept the abolition of the Stone Tax, & provide precisely the same amount which did not exist when it was abolished. And as respects No 2 - we cannot afford, in justice to the rest of the Province, to increase the grant -

We must restore the House tax at once - & put this in train for reconsidering the principle on which the Land cess is levied.

The Budget of Expenditure must therefore be revised so as to show an equilibrium without any increase of the Govt grant.

I can attach no weight to any increase of taxation

We increase the grant by one rupee

	Rs	45110
		42460
		2650

Grant in 1874-75
Exclusive of Malabar

Schools	=	23890
General	=	25830
		49720

Reductions proposed for 75-76 in draft now in Circulation - So far as I can recollect

Shemaadom	=	Rs 6000
Pynaconda	=	6260
		12260
Proposed additions		5000
Charges put -		7260
Net decrease		42460

* Rs 24090.

No one has this report been neglected but Schools on multiplied reckless - Her Report must be written off

Her House Tax cannot be revived without flying in the face of the Govt of India - and the Govt have decided against any increase of the Land-cess. 4/2

they state that Rs 45,110 are wanted to effect equilibrium - in other words that in spite of an opening balance of Rs 5000 the circle which is perhaps the most prosperous in the Presidency requires a grant from the General Revenues for Schools and general purposes to pay nothing of roads, in excess by Rs 2650 of the whole sum which is distributed among the thirty-two circles which compose the Madras Presidency exclusive of the District of Malabar.

In according a large grant* for the current year the Govt remarked that they desired to have a full report on the old rate Schools with special reference to the source from which the funds for their support have been derived. This report has not been received and it is clear that the budget must now be dealt with irrespective of any proposal to revise the Land or in any way enhance local taxation.

Apart from the question of the expediency of giving a grant of the kind

kind, a further difficulty arises from the fact that there is every probability of the Provincial Fund budget opening in 1875-76. with no balance on hand, or even a deficit, in which case it will be very difficult to point to an unobjectionable source for the provision of the money, but as this can hardly be decided until the Provincial budget has been framed it is submitted that if the Govt are otherwise willing to give the money the present budget may be passed as submitted, subject to a revision of the amount of the grant after the Provincial budget has been issued.

If however the Govt are not willing to give so much it is submitted that the amount may be reduced to Rs 28330 as follows.

1/ The opening balance may be increased by Rs 2000 by disallowing any work in the current year on the Alathur School and the addition to the Magisterial Dispensary which have not yet been commenced and Rs 4160 may be saved by striking out the allotments for the same works in the present budget.

2/ The following comparative table of the expenditure on schools is given by the Board of Revenue.

	1874-75				1875-76			
	Number.	Expenditure on establishments and other charges	Results Grants	Total	Number.	Expenditure on establishments and other charges	Results Grants	Total
		Rs	Rs	Rs		Rs	Rs	Rs
High Schools	1	6964	"	6964	1	6707	"	6707.
Middle Class Schools	17	11162	5372	16534	17	12168.	3970	16138
Elementary Local Fund Schools (Hindu)	50	6122	1440	7562	12	966.	1200	2166.
Elementary Union Schools (not Local Fund).	"	"	"	"	20	960	2000	2960.
Mopleh Schools.	91	10404	6000	16404	120	7260	7460.	14710.
Results grants	"	"	3860	3860.	118	"	5510	5510.
Total				45324				48190.

This Statement discloses sad unfairness The estimate for Hindu Elem. Schools was reduced one third for Rs 7662 to Rs 5726 whereas Mopleh Schools were for Rs 10400 to 14700 the Hindus - since the Secretary was suspended pay the whole Bill - a most unjust increase of expenditure. Transfer

Govt appear absolutely

This contingency can not be far distant now.

I deprecate this earnestly as it is merely a prelude to further bankruptcy - It throws what is wrong & ugly - & does not defer but faces it in earnest

3/ From this it will be seen that the budget shews a saving in the allotments for Hindu schools, but an increase of Rs 4300 in the provision for Mopleh Schools. The Board of Revenue doubt the propriety of this but leave it for the decision of Government.

3/ The local Fund Board provided for 12 Inspecting School Masters but

but the Board of Revenue have reduced the number to 8 with a provision of Rs 3820. A saving of Rs 1350. may be effected by restoring the allotment for the Current year.

4). A provision of Rs 300 for Scholarships might be struck out altogether.

5). The provision for Vaccination might be restored to the allotment for the current year with a saving of Rs 320

6). The contributions to Municipalities for Dispensaries might be reduced by Rs 750 to correspond with the current year.

7). The General Reserve Rs 3190 might be struck out in toto, the odd Rs 190 being left as a balance

If the above suggestion be adopted the savings will be as shown in the margin and the Provincial Grant for the Current year need only be increased by Rs 4240.

Increase in opening balance	Rs 2600
Reduction in grant for buildings	— 4160
— Moplah Education	— 4300
— Inspection	— 1350.
— Scholarships	— 300
— Vaccination	— 320
— Contributions	— 750.
— General Reserve	— 3000
	16780

Tellicherry

In Tellicherry as in Calicut an exceptionally large grant (Rs 23380) was given for Schools and general purposes in the current year and for 1875-76 it is proposed that it should be raised to Rs 27180 The circumstances are similar to those of the Calicut Circle.

The Board of Revenue have reduced the allotments so far as they could and the only further reductions I can suggest are those marginally noted in which case the grant for the Current year need only be increased by Rs 1670.

Saving in Inspection	Rs 330.
— Scholarship	300.
— Reserve and balance	1500
	2130.

This will be clearer if I state more clearly what, under each head, is proposed for 1875-6 as compared with the actual grant for 1874-5. This is nowhere stated in it. (The Board Does)

I do not understand why the Reserve is so much reduced — esp is so much required in Malabar. But whatever the cause,

Memo on Cotton and Textiles for Budget.

I cannot see why ~~~~ the fact that has been considered as a reason for giving such a large sum for Roads to Malabar. There seems no equity in giving the people of Malabar both the benefit of light taxation, and the advantage (at the expense of the community) of heavier Taxation, which exists in a larger province for Roads.

3/2

C 28/25/1.

47

This memo calls attention to a most serious difficulty arising out of inadequate valuation of property in Malabar and suspension of the Educational tax.

Malabar is now a state of bankruptcy and the wealthiest District in the Country - that which contributes least in proportion to its population and wealth - relies to the free ordeal Funds is the heaviest burden and our Provincial Funds.

	Total Grant from Provincial & Local Boards	To Malabar	per cent
Roads	1142,050	190,540	16·6
Schools	71,360	47,470	66·0

In short this wealthy District absorbs in two-thirds of the whole Provincial assignment to all Local Fund Boards for Schools & one-sixth of the Provincial Assignment to Roads although its Trunks are few.

The cause of the former is patent and was traced in my minute of 26th May 1874 on the Budget of last year. The people of Malabar established from 15 to 20 Excellent main Schools under Act VI of 1863 which under altered circumstances were continued under the House tax under Act IV of 1871.

This tax is an

P.S. The unpardonable way in which this duty is being worked is illustrated by the Budget before us. The estimate for Hindoo Schools — more than-thirds of the population in Hindoo — is reduced from Rs. 7502 in 1874/75 to Rs 5,126 in 1875/76 — Nor will the observations that since the suspension of the House-tax the Hindoos (who hold the land) contribute nearly the whole tax which is being used on the nominal and Mopla

absurdness and shock further with the people it has been necessary to take a great part of the burden on the Provincial Funds. The Sectarian Mopla Schools have been added and other Expenses incurred without local ways and means to meet the charges and apparently the claim has risen to between half a lakh and three-fourths of a lakh of Rupees and the hopelessness of the prospect cannot be denied.

This disastrous condition as regards Educational

matters is of course
due to the suspension
of the Educational tax
but the consequences
of this measure as
well as the bankruptcy
of the Road Fund have
come to a head in this
District sooner than
Elsewhere as was
foreseen in 1871 in
Consequence of the
low land-revenue
demand to which the
District is subject. Based
on the principle of taking
a share of a very moderate
amount fixed rental
and not a share of the
yield, the Existing Revenue
demand does not
perhaps much exceed
a tithe of the annual
rent value of the fine
wet

wet lands of Malabar
- and the whole land Cess
falls short of Rs 150,000 or
about Rs: 18/2 per Sq: mile
and 9 pies per head of
the population. It is of course
futile to attempt to open
a Country of 6250 Sq: miles
and Educate 2¼ Millions
of people on this pittance
plus the ordinary receipts
from tolls &c - And already
Malabar is unreasonably
absorbing annually 2 lakhs
or one-sixth of the entire
Provincial Road Grant
& the Byroad Funds
are progressing on loans,
while the wealthy & willing
population are heaving
a little, more or less gratuitous
Education given them at
a further cost of half a
Lakhs of Rupees from
Provincial Funds.

So

So far as we can
gather the Local Fund
Board of Malabar seems
to have lost sight of the
Budget principle altogether;
large increase of charge
is budgetted for against
no receipt as if the
Provincial purse had
nothing to do but teach
Moplah Children in
Mosque Schools gratis
and meet any other
charge they please to
prefer. The Budget claim
for State subsidy under
the head of General Fund
has risen from Rs. 8750
in 1871-72 to Rs: 47,660 in 1875-76.
The Board would grant
Rs 45,000

I think that the
time has fully come
to make a stand. I

N.B. Omit from an opening
Balance it would be
Rs. 70,760

N.B. If the Madras Govt
was absolved from
Imperial Income Tax
Realized upwards of
on lakh of Rupees—

would refuse to give
one rupee more than
last year under any
head and I would
return the Budget
of both Circles for
modification accordingly.
Further I would at once
revive the House tax.
It is true that I do
not like it myself
so well as the Cesses
under Act VI of 1863, but
it is an old Malabar
Institution which is
thoroughly understood
and is already provided
by Law. It is also
obvious that the land-
-cess must sooner or
later be brought into
some correspondence
with the conditions of

the requirements of the Country, but this will require revision of the Law and I doubt whether that could be undertaken at this moment with advantage.

The disparity of administration is shown in Para 8 of the draft circulated for orders. The estimate for Hindu Elementary Schools is reduced from Rs: 7,562 (1874-75) to Rs 5,126 (1875-76) while the Cost of purely Gratuitous Moplah Elementary Education rises from Rs: 10404 (1874-75) to Rs 14,710 (1875-76). Practically the Hindus pay - since the suspension of the House-tax - the whole Bill - and number nearly three times as many.

I have already recorded my opinion of the Sectarian character of the Elementary Education now inaugurated in Malabar in my minute dated 23d May 1874. F. D.

30/1 W Robinson

Inquiry.

I observe that no minutes are printed with the Copy of Proceedings of the Madras Govt: of 4th March 1875. Local Funds Budget No. 44 - Circulated herewith.

There is a signed minute of mine on Record of 30th Janry: on the subject, the proof of which I do not see. Must correcting I beg to be informed whether it was brought on record and if not, why not?

13/5 WC

Inquiry.

I observe that no minutes are printed with the Copy of Proceedings of the Madras Govt: of 4th March 1875. Local Funds Budget No. 44 - Circulated herewith.

There is a signed minute of mine on Record of 30th Janry: on the subject, the proof of which I do not see. Must correcting I beg to be informed whether it was brought on record and if not, why not?

13/5 WC

The Budget Estimates & Estimates of the Local Funds Boards of the Madras District - Recommend a Lump sum to be Credited up annually for as the Educational arrangements are concerned. The circles of the District are in fact in Abeyance. They have shrunk and broken to shreds some few in Excess of their means, Peasants or

prosperous - and
I expect the Excess
to be made good
from the taxation
of the rest of the
Presidency - although
this District is one
of the richest - and
its needs are less
than those of other
Districts - if not least.

The Collector
Circle has an
Income for General
Purposes of Rs 26.667
and a balance
from last year of
Rs 15.000 - or in all
Rs 41.667. The Budget
provides for an Ex-

penditure of Rs
Rs. 910 - Edg Rs 57.940
on Education and
Rs 31.970 on Sanitation - The difference
between these sums,
Rs 48.243 we
are asked to make
good from Provincial
Funds - If we can
spend, we shall find
next year
on other Objects
to make good this
sum - Also the
balance of Rs 15000
which will be
spent this year -
and also the
cost of further
taken Division which

is being increased as greatly as if the Board were not being from a balance of funds in hand of from absolute insufficiency -

Similarly the Tellicherry circle has an income of Rs 11.500. and with both hand Rs 38.930. viz 30610 as Education & 8320 as Sanitation - the deficit of 27.430 being thrown on Provincial Funds.

Then the District of Malabar claims a

7

a part - in - aid from Provincial Funds of Rs 75.673 the total amount which the Pt. have been able to set aside for education in the whole Presidency being Rs. -

Such a state of affairs cannot of course be suffered to continue. Malabar is one of our most prosperous & healthiest Provinces & its educational wants are not for more fully

met than there
of many other
Districts - it has
no claim whatever
to any special
assistance.

The Incident
is Urgency - for such
it really is - has
been brought about
by Rain & Inclem-
-itude and Strait-
-ened Means.

The first must
be immediately re-
strained - We can-
not hope Else all
& plant more next
year than we have

planted this year.
Indeed we may
find some Diff-
-iculty in doing
even this much.
Other Measures
and it is much
more than Malabar
can fairly claim.
Still I should be
sorry to arrest the
-pets & Indolently
as a Diminution
below the Grant
of last year must
necessitate - and
I would therefore
return the Basket
of bills circles for

revision, on the
basis of the same
part from Pro-
vincial Funds
as was given last
year - for "general
purposes".

This will have
ever be but a
temporary Ex-
pedient - for
in the certainty
there will not be in
a position to make
the like grant
in the succeeding
year - nor, if we
had the money,

3/ could we in justice
to other Districts
give it to Madeira.
The District must
provide for its own
wants - as other
Districts do - and
it is better able to
do so than most
of them -

The first measure
the adoption of, in
my opinion, to re-
-lieve the Road Cess
when the original
Road Cess Act
(No. III of 1866) was
framed, it was well
known that owing
to the lightness of

the
assessment in
Wakefield, did not
by any means re-
present the same
share of the Reve-
nue, as in other
Districts - but
it was believed
that sufficient
funds for Instal
purposes would
be obtained by
taking the
assessment on
the annual rent
value of land
which the difficulty
is of arriving at

in Malabar.

69

63

Dear Mr Robinson

I send you the revised draft in Malabar Local Rating.

I tried to alter & add to the original draft but when I read the fair copy

Copy in Statistical. 69

Dear Mr. Robinson

I have gone over your Minute & the papers very carefully & I entirely agree with the conception of the facts & arguments.

I think that the draft as corrected & you might be sent out —

It seems unnecessary & embody the terms of the second minute in the Draft. In fact it would be difficult & to anything short of reproducing it verbatim - Its object is mainly I conceive to convince

I thought it to contain nothing that I have entirely recast or rewritten the paper I hope you will find it conveys what is required.

Yours ever
Athanasius

& I think also & evoke hostile criticism from leading Mopplahs. It would be better that the discussion in regard to the policy of Mopplah education should be kept distinct as I presume no one denies that a considerable amount of money is required for the purpose, & that Govt can no longer shut its eyes to the fact that a system has for 20 years been pursued which practically closed the schools wherein educational grants are expended to a section of the community in several Talugs of Malabar numbering 50 per cent of the

the other members of Govt as it has already done, & being printed accordingly the Proceedings of Govt & as a valuable reference hereafter as to the history of the discussion from the beginning as to the grounds on which Govt now proposes to alter the principle of existing —

Here am I think passages in it regarding Mopplah education which I should be sorry to see placed on the Local Fund Board table, calculated as they are to throw cold water on the system adopted by the Board,

Land Cess in Malabar.

69

Fin.ce Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

READ the following ~~letter~~ papers.-

Minute by the Hon.ble the Presd.t dd 19.th May 1875.
—— Do —— Hon.ble W. Huddleston dd 22.nd ——.
—— Do —— Hon.ble R. S. Ellis dd 5.th June ——

Order thereon

The insolvent con-
-dition of the Local Funds
of Malabar, and the im-
-possibility under present
circumstances of meeting
either the existing or the
prospective demands as
to communications, education,
or sanitation, of a popula-
-tion so wealthy and pro-
-gressive as that which
this District comprises,
all matters which have
recently been brought
under the special notice
of

The spirit of the present order is merely to elicit from the Collector an explanation of any practical difficulties in the way of introducing the revised mode of rating — & I think the draft order will serve this purpose —

Bellary
June 9th
A Huddleston

I passed Dr Macleod & spent my
leisure for putting it into Circ — He drew
on his observations
Shan his objections Ch
Dft sent pass it — J. H. Collector
Think that it explains amplifies

I have suggested to Col.t Ellis that it would be better for Sir Thomas to give rather more details to show how he takes exception to Sir T.s in the matter. We know the Col.t the D.t people & work. It is desirable to convince them of this short coming

I have no Draft as altered but I think it would be better to give rather more details to show how he takes exception to Sir T.s in the matter. We know the Col.t the D.t people & work. It is desirable to convince them of this short coming

of Govt. Under the budget of 1875-76, no less than 16½ per cent of the entire Provincial assignment for roads was appropriated to Malabar, and fully two thirds of the entire grant made from Provincial Funds to the education of the Presidency. It appears therefore that the local funds of this District have attained their present bankrupt condition in spite of having been subsidized by Govt. to a very abnormal extent.

2. It was pointed out by the Collector of Malabar, shortly after the passing of Act

Act II of 1871, that if the District were treated like Ryotwari Districts ~~as~~ ordinary ~~are~~ under the Act, a rent-value being calculated under clause I of section 38, the proceeds would be much less proportionally to the area than in other Districts. The Honble W. Robinson also, while Member of the Board of Revenue, drew attention to the same point question in a minute dated 21st May 1870. The Govt however were of opinion that so long as these proceeds proved adequate to the needs of the District, the ~~provisions~~ arrangement of the agreement was not a matter of

sufficient

sufficient importance to demand special attention. Such ~~Fiscal~~ ~~Fiscal~~ They ~~fortunate~~ remained of this opinion, although it was subsequently argued by the Collector, that the mode of assessment was of importance even within the District, as affecting the relative incidence of land taxation on landed and other property. The experience of the last four years, however, and particularly that subsequent to the suspension of the house tax in 1875 leaves the Govt no option but to admit that the at present means of income ~~taxed~~ ~~upon~~ ~~applicable~~ by the Malabar Local Funds

under the Law

Funds. Boards are insufficient. and must be strengthened

3. The Govt are of opinion that the remedy ~~may~~ ~~be~~ applied, as to ~~assessing~~ the land-cess in Malabar henceforward on the landlord's rent under clause III ~~II~~ Section ~~Act~~ Act IV of 1871.

38. Land in Malabar is not held direct from the Govt under a Ryotwari settlement. The tenure is one superior even to Zemindari, consisting of large proprietary estates held by hereditary lords (Jemmonkars), who pay land tax only on the area cultivated by themselves ~~their~~ ~~tenants holding~~ ~~or a yearly lease (kanom)~~ too

And those holding under them under a variety of tenures

The land-tax is assessed not

not on the capabilities of the land, as in Ryot-wari districts; but under the settlement ~~based~~ made by Arshad Beg in the time of Hyder Ali (when for the first time a land revenue was derived by the State from Malabar) on the landlord's rent. The settlement is therefore clearly removed from the category of Ryot-wari.

4. ~~The foregoing~~ The lightness of the foot assessment in Malabar is a matter admitting of no ~~doubt~~. ~~From a tabular state-~~ment contained in the Honorable Mr Robinson's Minute before referred to,

In some parts the Dues and so forth are only 1/4 of assessment thus they are only 1/4 more than Cattle Dues and Tax in Northern districts

Plantation is a tree [illegible]

~~to, it appears that~~ the average assessment on dry land in this District in 1870 was Rs 1-8-8, and that the average assessment on wet land was Rs 3-0-8. As regards dry land in Malabar it is ~~the~~ for better that land cultivated to vitz seed & dry rice [and the cultivation plantation] only is measured and assessed to the public revenue. [And a large ~~portion~~ proportion ~~of the~~ of the whole dry area is tax-free and does not appear in the accounts, So that the average assessment of dry land will be below that which is shown in the Statement. The area of wet land again ~~is for~~ believed to be understated, making

the

the true average not
much in excess of Rs
2 per acre. It was
remarked in the same
paper with respect
to wet land assessment
that "the precarious
'wet cultivation of Kur-
'noot, Cuddapah and
'Coimbatore is rated
'to land revenue at an
'average of nearly Rs 7
'and 8 per acre re-
'spectively; while ha-
'labar where the area
'is probably understated
'and an almost infail-
'ing certainty of rain
'prevails, enjoys a rent
'charge which is pro-
'bably considerably
'below Rs 3 per acre.
'And in respect to dry
'agriculture, 'In Mala-
'bar 600,000 acres of
dry

'dry land appear assess-
'ed at an average of Rs
'1-8-8 per acre. The
'accurate average has
'not been ascertained,
'and the average rent
'charge is therefore pro-
'bably below even this
'amount. Still, as it
'is, the dry cultivation
'includes the whole of
'the valuable plantation
'industry (of whose
'acreage we know no-
'thing) of the District,
'which high prices
'and commerce have
'perhaps extended fifty
'per cent and upwards
'within the last twenty
'-five years, as evidenced
'by the export of
'coconut produce which
'has now advanced to

£

	Coffee	Pepper and Sundries	Cocoanut Plantations Rubber	Average from 1870-71 to 1875-76
	£	£	£	
	1,35,51	- " -	65,000	1876-77
	2,14,250	6,400	1,30,000	1877-78
	£1,23,192	£,000	6,52,260	1878-79
	£1,44,504	11,160	£,52,580	1879-80

"£. 1,500,000. Wynaad
"coffee estates bear
"an assessment of 2
"Rs per acre which
"is not, of course, their
"annual rent value."

Attest. Rental = Rent value

5. The entire land-cess of Malabar amounted in 1874-75 to Rs 114,000 being less than that of any District except Kanara and Canara distributed as per margin, or say Road Fund Rs 12 per square mile (6,200) and a little more than 9 pies per head of the rural population of the two circles (2,138,983). It is obvious that little can be done with taxation so limited. And the fact is that Malabar now receives from the Provincial Road Fund twice and a half as much again (Rs 190,540) as the whole amount of her Road cess and from Provincial Educational Fund considerably more than double (Rs 47,500) her entire educational cess income

6. The Govt proposes to take measures for imposing the Malabar Local Fund cess in future under Clause III of Section 38, and for giving effect to section 40 of Act II of 1871. The Collector of Malabar and the Board of Revenue will submit their views on the subject with the least possible delay, with a view to reducing it as much as possible

× margin

2/3rds Road fund	76,000
1/6th Educational	19,000
1/6th Sanitation	19,000
Total	1,14,000

in order that the approval
~~of this to this~~
Treasury may if possible
~~be obtained to be~~
brought into operation in
~~connection with the~~
time for preparation of the
estimates
Budget for 1876-77.

CM

Land Cess in Malabar

Govt. of 187 } Madras.

To

Dated
Recd. } 187 , No.

Nos.

C24-7

Land Cess in Malabar

83

Minute

The inordinate Condition of the Local Funds of the Entire District of Malabar and the impossibility of meeting either Existing or prospective demands of this wealthy & progressive population in respect to Communications, Education or Sanitation under present circumstances, call for Early and Careful Consideration by the Government. Further the undue burden thrown on Provincial Funds, in pertaining to the Entire Presidency, in the interest of Malabar can no longer be tolerated, for under the

the budget of 1875/76 — no less than 16½ per cent of the entire Provincial assignment for Roads was appropriated to Malabar and fully two-thirds of the entire Cess — Educational grant to all Local Fund Boards were unfairly absorbed by this rich District

The reason of this disastrous state of things lies in the manner in which the Land Cess is charged on the Revenue demand under Section 38(i) of the Local Fund Act instead of on the Land Lords' rent under Sect: 38(iii) which legally applies to the Ryotwary Districts

In my Minute (as a Member of the Board of

	Total Grant from Provincial Funds to Local Fund Boards	To Malabar	Percentage
Roads —	11,42,052	1,90,520	16.6
Education —	71,360	47,470	66.0

Revenue) on the Bill dated 21st May 1870 I pointed out this inevitable result. The following Table taken from that Minute shows the relative average assessment of the various Districts of the Presidency in that year. I have no late Statistics by me.

Districts	Demand				Collection				
	Extent	Assessment	Average		Extent	Assessment including water-tax	Average		
	Acres	Rs.	Rs	as	p	Acres	Rs	Rs	as	p
1 Ganjam	105,627	1,35,807	1	4	6	1,77,484	5,07,863	2	13	9
2. Vizagapatam	47,961	52,411	1	1	5	23,788	1,22,800	5	2	7
3. Godavery	2,49,701	5,36,634	2	2	5	2,10,213	14,27,112	6	12	7
4. Kistna	13,32,813	20,66,337	1	8	8	1,24,288	7,37,359	5	14	11
5. Nellore	5,78,059	7,50,826	1	4	9	1,62,797	7,36,188	4	8	4
6 Cuddapah	11,21,096	8,03,441	"	11	5	1,24,508	8,65,665	6	15	2
7 Bellary	21,67,134	13,91,819	"	10	3	1,49,600	5,56,105	3	15	3
8 Kurnool	11,31,243	10,92,891	"	15	8	25,948	1,79,722	6	14	9
9 Madras	1,75,093	2,71,863	1	8	10	2,13,098	8,49,330	3	15	7
10 N. Arcot	3,90,835	5,64,405	1	6	8	1,71,209	10,09,866	5	14	3
11 S. Arcot	8,26,304	14,48,423	1	12	0	2,44,532	13,21,395	5	6	1
12 Tanjore	2,34,295	2,98,523	1	4	4	6,82,989	34,67,782	5	1	1
13 Trichinopoly	7,41,360	7,21,032	"	15	6	1,21,573	5,39,374	4	6	11
14 Madura	6,45,118	8,53,349	1	5	1	1,31,941	5,63,115	4	4	3
15 Tinnevelly	8,61,828	7,22,977	"	13	5	1,60,042	16,63,891	10	6	4
16 Coimbatore	18,15,469	17,13,810	"	15	1	70,031	6,10,893	7	13	3
17 Neilgherries	44,936	24,214	"	8	7	40	90	2	4	"
18 Salem	10,53,724	13,62,823	1	4	7	63,310	4,23,407	6	4	5
19 Malabar	3,96,076	6,11,739.	1	8	8	3,82,187	11,60,304	3	0	8
Total	139,19,952	167,02,344	1	1	8	32,40,573.	167,49,258	5	2	8

As regards dry land in Malabar, it must be borne in mind that land cultivated to ordinary dry rice & plantations only is assessed to Revenue. Probably one-third of the whole dry area is tax-free and does not appear in the accounts; so that the average assessment of dry land is very much below that shown in the Statement. The area of wet land is likewise much understated; probably the true average does not much exceed 2 Rs. an acre.

I remarked in the same paper with respect to wet land assessment that "The precarious wet "cultivation of Kuttanad, "Cuddapah, & Combatore "is rated to land Revenue "at an average of much

"Rs. 7 and 8 per acre in "respectively; while Malabar, "where the area is probably "understated and one "almost unfailing attainty "of rain prevails, enjoys "a rent charge, which is "probably considerably "below Rupee 1 per acre". And in respect to dry Agriculture — "In Malabar "4 lakhs acres of dry land "appear assessed at an "average of Rs. 1-8-8 per "acre. The accurate average "has not been ascertained, "and the average rent "charge is, therefore, probably "below even this amount. "Still, as it is, the dry "cultivation includes "the whole of the valuable "plantain industry (of "these acreage one knows "nothing) of the District, which "high prices & commerce have partake

"perhaps extended fifty
"per cent and upwards in
"within the last twenty-five
"years, as Evidenced by the
"Export of Coconaut produce,
"which has now advanced
"to £, 1500000. Upwards
"Coffee Estates bear an as-
"sessment of 2 Rupees
"per Acre, which is not,
"of course, their annual
"rent Value". ×

	Coconut Plantation Portion	Paddy & Garden Portion	Coffee
Average from 1840 to 1865-66	£ 95000	£ "	£ 1,337
1866-67	4,30,877	61490	2,14,250
1867-68	6,37,240	9,900	4,23,992
1868-69	8,59,589	11,190	6,44,387

The Entire Land Cess of Malabar amounted in 1874-75 to Rs: 1,14,000 is distributed as per margin viz Log Road Fund Rs: 12 per square mile (6,200) and a little more than 9 pies per head of the rural population of the two Districts (2,138,983). It is obvious that little can be done with the taxation so limited. And the fact is that Malabar now receives from the

2/3d Road Fund — 76,000
1/6 Education — 19,000
1/6 Sanitation — 19,000
Total 114,000

Provincial Road Fund twice and a half as much again (Rs: 1,90,540) as the whole amount of her Road Cess, and from Provincial Educational Fund considerably more than Double (Rs: 47,500) her Entire Educational Cess.

The only way of meeting the difficulty is to revise the mode of assessing the Land-Cess as above suggested and to levy the Cess on the Rent payable to the Landlord under Section 38. III. of the Local Fund Act. Land in Malabar is not held direct from the Government under a Ryotwari Settlement (Section 38. i) The tenure is purely Zemindari — without Summud-istimrar — the fee resting in the Jenmi

*N.B. This of course is due to the fact that the people of Malabar evinced peculiar readiness to tax themselves voluntarily for the Education of their Children, and when Act VI of 1863 was superseded by the Local Fund Act, there were some 15 to 20 Unions Schools supported by Voluntary cesses: number a lot of some Rs: 35,000. By the Local Fund Act these Schools were transferred on to Union-tax; and its suspension threw the whole on the State. It is pertinent to observe that when the Imperial House-tax (Moturfa) of Malabar was repealed, it amounted to upwards of a Lakh. The House-tax is an old Malabar tax.

Jenmi and the Land-tax is a Landlord's tribute.

Arshed Beg's Revenue Settlement is based on the Landlord's rents. (Jenmi Pattom) of which Sixteenths were claimed by the State as a tribute or Nyadi (Cash payment)

The rent value of Malabar land for local Cesses purposes has been wrongly Calculated under the Ryotwari provisions and the land-Cess must now be levied under the provisions of the Land pertaining to a proprietary Settlement. Sec. 38. III

It will probably not be necessary to levy the full amount in the Paper at present before

Cancelled
In Secretariat Draft

Fin. Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ papers.

Minute by the Hon. the President dy 19th May 1875.
Do Hon. W. Huddleston dy 22nd
Do Hon. R.S. Ellis dy 5th June

Order thereon

(Preamble)

The insolvent condition of the Local Funds of Malabar, and the impossibility under present circumstances of meeting either the existing or the prospective demands as to communications, education, or sanitation, of a population so wealthy and progressive as that which this District comprises, are matters which

30/8

Lagger with Govt Remarks initialled & noted.

See note to Legislative

which have recently been brought under the is-
-pecial notice of Go-
-vernment.

2. It was pointed out by the Collector of Malabar, shortly after the passing of Act III of 1871, that if the District were treated like Ryotwari Districts under the Act, rent-value being calculated under clause I of Section 38, the proceeds would be much less proportionally to the area than else-
-where. The Honorable W. Robinson also, while Member of the Board of Revenue, drew attention to the same point in a Minute dated 21st May 1870.

The Govt however were of opinion that so long as these proceeds proved adequate to the needs of the District, the method of the as-
-sessment was not a matter of sufficient importance to demand special treatment, and they remained of this opinion although it was subsequently ar-
-gued by the Collector that the mode of as-
-sessment was of import-
-ance even within the District, as affecting the relative incidence of local fund taxation on lands and other property. The experi-
-ence of the last four years,

years, however, leaves the Govt. no option but to admit that the means of income at present made available to the Malabar Local Fund Boards are absolutely insufficient and must continue so under the present system.

3. The Govt. are however of opinion that a remedy may properly be applied under the Law by imposing the land-cess in Malabar henceforward on the landlord's rent under Clause III, Section 38, Act III of 1871. Land in Malabar is not held direct from the Govt. under a Ryotwari Settlement. The tenure is one superior even to Zemindari, consisting of proprietary estates held by hereditary lords (Jenmonkars) who pay land tax only on the area cultivated by themselves and those holding under them under a variety of tenures. The land-tax, too, is assessed not on the capabilities of the land as in Ryotwari districts, but under a settlement based on the landlord's rent. The settlement also is therefore clearly removed from the category of Ryotwari.

4. The lightness of the Govt. assessment in Malabar generally is

a

a matter admitting of no question. The average apepayment on dry land in this District is now Rs 1-9-5 against an average of Rs 1-1-0 for the rest of the Presidency; but on wet land it is Rs 3-0-3 against an average for the rest of the Presidency of Rs 5-9-0. In the latter case of rate the difference, shown by the figures speaks for itself, in addition to which it may be surmised that owing to the peculiar proprietary nature of the holdings considerable extensions of wet cultivation have taken place ~~to be carried on for~~ many

~~many years~~ without being challenged or brought to account. As regards the dry cultivation, the average shown in the Govt accounts in no way represents the area under cultivation; for whereas in Rajamundry districts apepayment is paid on the entire area held under the Puttah whether cultivated or not, in Malabar dry land is assessed only when it is put under dry rice, gingelee-oil-seed, coffee, or upland cultivation. The revenue derived from the cultivation of dry land properly so called is small in

in amount, while the large forest properties contribute nothing to the State. It is to be remarked also that in cocoa-nut plantation, which forms the bulk of the dry cultivation paying tax to Govern-ment, the revenue charged in all but the most recent cases on the number of produce-bear-ing trees, has been for many years more or less inelastic, and quite incommensurate with the extraordinary deve-lopment which has taken place in the industry itself.

5. The concessions made to the Malabar District within the last 30 years have

have been quite of an exceptional nature. The ancient duty on Pepper and the Motupa tax have been abolished, the tobacco monopoly has been discontinued, and the District is practi-cally exempted from the incidence of the village Service Cess. The contributions on the other hand of late made from the com-mon Provincial Fund to the Local Funds of Malabar are quite disproportionate to those made to the ~~any~~ rest of the Presidency, ~~other Districts~~. Under the Budget of 1875-76 no less than 16½ per cent of the entire Pro-vincial

Provincial appignment for roads was appropriated to Malabar, and fully two-thirds of the entire grant made from Provincial funds to ~~the~~ Education. ~~of the Presidency~~. So large a contribution has been necessitated by the paucity of the local Funds raised on the spot. The entire land cess of Malabar amounted in 1874-75 to Rs 1,14,000, being less than that of any District except Chingleput, South Canara and the Nilgiris. It was distributed as per ×margin or say Road Fund Rs 12 per square mile (6,200) and a little more than

× 2/3rds Road fund - 76,000
1/6 th Educational 19,000
1/6 th Sanitation 19,000
Total 1,14,000

Here Sir Andrew Scoble's Report ends. For the Completion of the Report Rs 5 taken from the Rs 10 P. minute

than 9 pies per head of the rural population of the two Circles (2,138,983). It is obvious that little can be done with taxation so limited. And the fact is that Malabar now receives from the Provincial Road Fund twice and a half as much again (Rs 1,90,540) as the whole amount of her Road Fund share of the Land Cess, and from Provincial Educational Funds considerably more than double (Rs 47,500) her entire Educational cess income.

6. The Govt consider that the proper remedy for this ~~state~~ condition of things is to take measures

measures as above sta-
-ted for aseping the
Malabar Local Fund
Cess in future under
Clause III of Section
38, and for giving effect
to Section 40 of Act
II of 1871. ~~and~~ The
Collector of Malabar
and the Board of Reve-
-nue will be requested
to submit their views
on the subject with
the least posible
delay in order that
the approved measures
may if posible be
brought into operation
in time for the Budget
Estimate for 1876-77.

C M

Fr

The

Laid Copy on Table

Govt. of 187 } Madras.

To

Dated
Recd. } 187 , No.

Nos.

Brief remarks of
Order and
Send Orders back
with proof

10/9

Referred to Mr Secretary
in Council for a
revised draft —
with the papers

B No 73 P. 76 105
16

No 73 Minute by His
Excellency The President 19 May 1875

The hopeless and
growing Embarrassment
of the Local Funds in
the District of Malabar
and the impossibility under
present circumstances
of meeting either the existing
or prospective demands
of so wealthy & progressive
a population as that
Comprised in this District
in respect to Communication
Education & Sanitation,
have for some time
occupied the anxious
attention of Government.
Further it has become
absolutely necessary
in the interest of a
more Equitable
distribution

Say Hon Coll. desiring
a copy of this minute
might be given confidential
to the Board — the more
the matter is discussed
in all its details &
pulled-to-pieces the
better —

Yours Sincerely
Dewan Bahadur
Dewan Secretary
19

distribution of the funds at the disposal of Government amongst all Districts of the Presidency, to relieve Provincial Funds in respect of the wholly undue proportion of General Imperial funds for Communications and Education, which are absorbed under present circumstances by a District whose claims on the general revenue are comparatively small.

For facility of reference the leading Statistics Collected by the Census of 1871 are shown in the margin. The District is an exceptionally wealthy one and the entire area is in the hands of private owners.

It

Area — 6,002 Sq: Miles
Population:-
Hindus — 1,637,914
Moplahs — 581,609
321,280
Europeans — 2,579
East Indians — 5,409
Others — 1,459
Total Population — 2,261,250
Estimated Children of school-age at 15 per cent of Population } 339,187
Land Revenue — 18,16,219
Sundry Sources — 20,70,776
Total Revenue — 38,86,995

Average per acre of all other Districts ——— Rs: 5.95
of Malabar ——— " 3.03.
The area under cultivation is unknown & greatly understated - possibly it is not less than 20 to 35 per cent more than appears in the accounts in many parts of the Country.

It possesses a rich soil and exhibits by much the largest area of rice cultivation (386,430 acres) of any District in the Presidency except Tanjore - the assessment of which is probably less than one-half the average rate on wet cultivation in the Presidency. This Coast District enjoys an unfailing monsoon; yields a peculiar variety of valuable products such as Cocoanut, pepper, Coffee, Cardamoms &c. And it has great wealth in Forest property, which together with a very large area of the dry land under cultivation, is wholly untaxed. No District in the Country has been so largely relieved of taxation within the present Generation as Malabar.

The

10938

The abolition of the ancient Malak duties has left the Pepper industry in a great measure untaxed and relieved the Country to the extent of several lakhs of rupees; the abolition of the tobacco monopoly swept away Borg lakhs of oppressive burdens; the Moturfa tax in Malabar was heavy (under the head of house-tax alone Rs: 1,12,000 were levied in the year it was abolished 1860) and practically the District is Exempted from the Village Service Cess and the local Services are paid from the assessment of the Country. It is peopled by the most Enterprising

Trade in 1873-74 Rupees.

Exports —— 2,75,17,566
Imports —— 211,73,789

Vessels in 1873-74

	No.	Tons
Entered	9,809	594,265
Cleared	9,531	585,690

agricultural & Commercial races to be met with in the Presidency and has a Sea-board of some 150 miles with 11 ports of commerce. Physically the Country is inaccessible and Eminently Expedient or made roads and Canals which are alike costly to make and to maintain; and as population came more the light of Education — than the bigotted and narrow-minded Hindus (Nair & Tiyan) and need it more than the bigotted ignorant and fanatical Moplahs of Malabar. The District is not a healthy one; jungle fevers and diseases peculiar to its natural Conditions are rife:- Small pox of a severe type frequently

Coverpo

Surveys over the Country and Cholera Searches it from time to time and Moplah & fishing Villages are proverbially unclean. Yet the available income of the Local Fund Boards for these urgent purposes is far less than that of any District of Equal Size, population, and requirements in the Presidency, and falls seriously short of its needs, as will be shewn by an Examination of the most recent proceedings of Local Fund Boards.

The Local Fund income derived from local sources in 1874-75 Amounted as per Margin to Say Rs: 2,54,000 for the

	Rs
Land Cess	1,14,000
Tolls	80,000
Ferry Receipts (Special Funds)	50,000
Endowments & Fees - School - Fees & Miscellaneous - Say	10,000
	254,000

for the entire District or under annas 2 per head of the rural population. Tolls and Ferry Funds to the Amount of Rs 130000 of course fall in some measure on the through traffic to the Coast from Mysore and Coimbatore and on General trade and the real local taxation probably does not Exceed as: 1-8 per head of the population. If this income be divided under the several heads of service to which it is appropriated by Law and order of Government we find that Communications had Rs: 2,06,000 - or Exclusive of Tolls and Ferry Funds (Rs: 130000) Rs: 12-6-8 per Sq: mile. Education had Say Rs 17,500 or 9 pie. per head of the Children

Roads	Education	Sanitation
2/3rd Land Cess - 76,000	1/3rd Land Cess - 14,000	14,000
Tolls - 80,000	Fees & Say - 3,500	3,500
Ferry Funds (Say) 50,000	17,500	17,500
206,000		

children of a School-age pertaining to the population for whom the Boards have to care, and it is obvious that Rs: 17,500 indicates nearly Equal inadequacy in regard to the Sanitation of a rural population of 2,17,000 (less than 2 pice per head) Comprised within the area to which the operations of the L. B. Boards Extend including as it does the dirty Moplah Villages of the interior and fishing hamlets of the Coast.

The unavoidable demands of the District for the same year amounts to the large sum of Rs: 5,81,180 as per margin leaving

Budget of Expenditure 1874-75

Grant I.	Rs	
D. P. W. New Works	1,51,290	
" Repairs	1,86,150	
" Superintendence	91,250	4,28,690
Grant II. Education		79,840
Grant III Sanitation &c		27,100
Grant IV. Management		4,740
		5,40,370
Reserve		40,810

-leaving a deficit with normal income, as above indicated, of some Rs. 2,58,000. in other words the normal income scarcely provided for one-third of the necessary charge, and it will be observed that the repair of existing Communications absorbed 90 per cent of the local income applicable to that Service, leaving but Rs: 20,000 to 25,000 available for New Works.

That these charges are not susceptible of much reduction is shown by the fact that after much anxious scrutiny, the Budget Estimates for

for 1875-76 could not be reduced below Rs: 5,75,430 (inclusive of reserve Rs: 45,190). The repair of roads will more than absorb the whole income of the year under this head in the current year - Tolls & Ferry Funds included. We have therefore to deal with a most serious and permanent inability to meet from local sources the local requirements under any head of Administration.

In the year 1874-75 the difficulty had to be met by large assignments from Provincial Funds and loans as per margin & the

Budget of Expenditure 1875-76

Grant I.	Rs	Rs
D.P.W. New works	1,25,000	
" Repairs	2,11,070	
" Establishments &c	76,210	4,12,280
Grant II. Education		85,300
Grant III. Sanitation		28,960
Grant IV. Management		4,740
		5,31,280
Reserve		44,850
		5,75,430

Grant 1874-75

Provincial Funds:-	Rs	Rs
To Roads	1,90,540	
To Education	47,470	2,38,010
Loans		65,000
		3,03,010

Grant 1875-76

Provincial Funds:-	Rs	Rs
To Roads	1,90,660	
" Education	72,290	
" Hospital	1020	2,63,870
Loans		38000
		3,01,870

The Budget Estimate for 1875-76 which was passed under careful scrutiny, shows that there is no prospect whatever that, under Existing Circumstances, these grants can be withdrawn or largely diminished without causing most serious confusion. Loans can no longer be obtained under the recent Resolution of the Government of India, and Grant roads must cease to be formed. Further the claims on Provincial Funds under Encumbrance are not only Exorbitant but inliquidable.

The amount assigned from Provincial Funds for the formation and maintenance of roads in

in this rich & expensive, but exceptionally low-taxed, District is no less than one Eighth (16.5 per cent) of the whole Provincial grant under this Service to the Presidency (Rs: 11,50,000)— Shld, were the grant fairly apportioned amongst all Districts according to the local Contribution (Land-Cess) or Imperial rent-roll (from which the Provincial grant is made), the Subsidy that cnld be claimed in aid of the Malabar Road Fund shnld not Exceed 4.3 per cent or say Rs: 50,000 to 55,000. Other Districts are being starved because as

rich District like Malabar does not pay its way and has requirements (which cannot be refused) in respect to Communications in proportion to its wealth and enterprise. Nearly Rs: 1,00,000 have been granted as loan. Nothing of the kind has been indispensable Elsewhere.

Again— with an Educational income derived from local Sources of say Rs: 17,500— the steady increasing Educational claims of the District have to be met by large and undue assignment from Provincial funds. In 1874-75 Malabar alone absorbed two-thirds of the whole amount (Rs: 71,360) which

		Rs.
†Budget of	1874-75	79,840
"	1875-76	85,300
⊕Assignment in	1874-75	47,470
"	1875-76	72,290

which Government were able to assign to primary Education in the Presidency and in the current year the assignment has exceeded the grant of the previous year by Rs: 24,826 while no Commensurate increase of the general provision for primary Education throughout the Presidency has been possible

The main causes — outside inadequate taxation — of this Educational embarrassment and disastrous burden on the Provincial Funds are to be found

(1) in the repeal of Act VI of 1863 and substitution of Act IV of 1871 with the subsequent action of Govt: under G.O 23d March 1873 etc: — and

(2) the increasing establishment of Elementary Mosque-Schools for Moplah children.

Prior to 1871 the intelligent population of Malabar had established from 15 to 20 voluntary Middle-

Middle-class Union Schools under the provisions of Act VI of 1863 throughout the District which were locally supported by rates & duties levied under that Act over more or less large Areas of County to the Extent of say Rs: 25,000 to Rs: 30,000. Act IV of 1871 repealed Act VI of 1863 and Endeavours were made to support these Schools by the House-tax leviable under the new Law. This Source however disappeared in its turn early in 1873 and Provincial Funds had to be put under requisition to prevent Entire Collapse and breach of faith. The Charges on the Provincial assignment on this account now apparently amount to say quarter of a lakh of Rupees (inclusive of Results grants). I have discussed the subject of Sectional Moplah Schools in my Minute of 23d May 1874 and will only observe that

* N.B. Chiefly levied by a cess on land and an income-tax on incomes above Rs: 200

@ N.B. The whole Palghaut Taluq flourishes only under voluntary contributions and in Ponnani Taluq as many as 15 to 18 Amshoms combined to support the Voluntary Union Schools.

	Rs
1874-75 —	25,456
1875-76 —	24,992

† Two or three features of this policy deserve special notice. First that while the House-tax is in abeyance these Moplah Sectional Schools are so far as aided from Local Funds (General Fund) supported in the main by taxation paid chiefly from Hindu land-holders and Cultivators (Land-Cess); 2d That they seem to maintain & intensify that antagonism of faith (for the races are distinct) which is the curse of Malabar; 3d That they strengthen the hand of most disloyal, bigotted & ignorant Priesthood in the Presidency.

that the increasing demand on their account now amounts to about Rs: 22,000 (exclusive of Results grants). These local schools – properly provided for by law from other local sources – are thrown to the extent of nearly half-a-lakh of Rupees in the main on Provincial Funds in addition to the ill-distributed local income which belongs to Educational interests. This Embarrassment will be partially be relieved should our resolutions sketched in G.O. be carried out, but still the local Education Fund properly so called will probably Even then fall short of the General requirements of the District in respect to Central and General in Expenditure (See: 20 iii Act III of 1871) under this head and must be supplemented.

Salutation is unavoidably absorbing Rs: 27000 to 28,000 or say Rs: 10000 in Excess of the taxation pertaining thereto as above shown; & the Excess probably

1874-75 — 18,404
1875-76 — 21,820

To be raised hereafter

Para 4

N.B. It is not necessary to notice the descriptions of tenants tenures (Kanomdars) which obtain in Malabar. They all resolve themselves into lease-holds and the payment, by the proprietor, into rents. Some permanent lease-holds need not disturb general considerations

is falling indirectly upon Provincial Funds. Consolidation Extension of Salutation will obviously prove indispensable throughout the District and require further funds. Under every head of local service, therefore, we have embarrassment and prospective difficulty to deal with.

The main cause of this ungainly condition of local interests and of the means to meet them lies of course in the fact that Malabar – being a proprietary District in which a large margin of rent was left to the landowners – enjoys on the average an exceptionally low land-assessment or State rent-charge, and that as in Ryotwari Districts the assessment on the land and not the true rent has hitherto been accepted as the rent-value on which the principal local rate (land-Cess) has been assessed under Acts III of 1866 (Road Cess Act repealed) and III of 1871 (Local Funds Act). Serious deficiency of Land-Cess is the consequence. And the remedy lies in either:

(1) Introducing a Survey settlement and true Ryotwari assessment; or

(2) Applying Section 38. iii of Act IV of 1871, applicable to other tenures than Ryotwari, in assessing local land rates; or

(3) Altering the Law so as to make special rules apply to Malabar.

For

For facility of reference the average receivable land-revenue demand on Dry & Wet lands in Each District of the Presidency (Canara excepted) is shown in the following Statement. I have also added one showing the area, population & the land-cess (one anna per rupee) for 1875-76.

N.B. There are no accounts of the area under cultivation under either head of the Coconaunt-cultivation of Canara - Where the Mirasi Settlement prevails - On the whole Canara is probably more wet-land in the same predominates as Malabar.

Districts	Dry. Extent	Dry. assessment	Dry. Average Rs	a	p	Wet. Extent	Wet. assessment including additional 2½ cesspaid by ryots	Wet. Average Rs	a	p
	Acres	Rs				Acres	Rs			
Ganjam	102,974	1,33,882	1	4	10	171,140	5,80,862	3	14	9
Vizagapatam	49,048	51,864	1	4	11	22,051	117,592	5	5	4
Godavery	224,790	4,73,901	2	1	3	273,535	16,46,550	6	3	3
Kistna	1,431,909	21,83,895	1	8	5	157,008	9,24,310	5	14	2
Nellore	576,346	6,95,084	1	3	4	170,572	9,71,057	5	11	1
Cuddapah	1,124,006	8,63,098	-	12	3	101,677	8,27,017	8	2	11
Bellary	2,266,808	14,53,185	-	10	3	101,816	6,47,937	6	5	9
Kurnool	1,165,281	11,02,434	-	15	2	25,530	2,23,490	8	12	1
Chingleput	151,038	2,27,382	1	8	1	236,681	10,20,786	4	5	-
North Arcot	352,594	4,98,092	1	6	7	184,704	11,98,941	6	7	10
South Arcot	746,722	12,99,753	1	11	10	263,329	16,63,358	6	6	1
Tanjore	226,221	2,81,358	1	3	11	708,480	36,94,283	5	3	5
Trichinopoly	672,233	6,58,570	-	15	8	128,255	6,75,476	5	4	3
Madura	627,873	8,32,018	1	5	2	134,278	6,04,376	4	8	-
Tinnevelly	788,320	6,88,601	-	13	11	148,676	15,59,195	10	7	9
Coimbatore	1,934,144	17,53,913	-	14	6	84,407	8,36,760	7	8	8
Nilgiris	48,564	32,475	-	10	8	40	90	2	4	-
Salem	1,059,863	12,09,943	1	2	3	87,733	4,98,528	5	10	11
Total	13,532,733	144,39,628	1	1	0	2,999,312	167,40,369	5	9	3
Malabar	390,034	6,20,395	1	9	5	386,430	11,64,640	3	-	3

Districts	Area in Sq: Miles	Population	Land Cess Total	Per Sq: Mile Rs	a	p	Per head of Population Rs	a	p
Ganjam	4,274	1,351,719	1,56,000	36	7	11	-	1	10
Vizagapatam	2,003	1,774,795	2,04,990	102	5	6	-	1	10
Godavery	7,534	1,529,875	2,90,010	38	8	3	-	3	-
Kistna	7,783	1,348,153	2,40,000	30	13	4	-	2	9
Nellore	7,150	1,346,889	1,99,980	27	15	6	-	2	4
Bellary	11,182	1,581,869	207,990	18	9	7	-	2	1
Kurnool	7,676	926,766	1,20,000	15	10	1	-	2	-
Cuddapah	8,050	1,334,919	1,95,000	24	3	5	-	2	2
Chingleput	2,619	900,857	96,000	36	10	5	-	1	8
North Arcot	6,852	1,965,153	2,56,800	37	6	9	-	2	1
South Arcot	4,936	1,700,008	2,40,000	48	9	11	-	2	3
Tanjore	3,739	1,789,719	2,49,000	66	9	6	-	2	2
Trichinopoly	3,584	1,112,607	1,23,000	34	9	6	-	1	9
Madura	8,789	2,201,763	2,22,000	25	4	1	-	1	7
Tinnevelly	4,817	1,644,405	2,09,010	43	6	2	-	2	-
Coimbatore	6,271	1,717,766	1,91,490	30	8	6	-	1	9
Salem	7,604	1,916,983	1,70,010	22	5	8	-	1	5
Nilgiris	1,000	36,461	2,190	2	3	-	-	-	11
Total	105,065	26,228,707	3372,180						
Average				31	13	6	-	2	-
Malabar	6,202	2,138,933	1,14,570	18	7	4	-	-	10
South Canara	4,393	888,650	85,740	19	8	3	-	1	-

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In analysing the 2d Statement we found that while the Land-Cess average is $\frac{12}{31}$-$\frac{or}{13}$-$\frac{6}{6}$ per Sq: mile and As: 2 per head of the population in 18 Ryotwari Districts; in Malabar it is only Rs: 18-7-4 and annas -0-10 respectively. Little can be done in opening or maintaining the Communications of such a Country with two-thirds of the former sum, and the other third is utterly insufficient for the Education and Sanitation of such a population.

The 1st Statement shows that the revenue demand in Ryotwari Districts averages Rs: 6-9-6 per acre on Wet land and Rs 1-1-0 on Dry land. In Malabar the average is Rs: 3-0-3 and 1-9-5 (Nominal) respectively.

If

It will be observed that the wet cultivation of Malabar - which, with the Cocoanut plantations (to be noticed further on) is practically the backbone of its Exceptional agricultural prosperity - far exceeds that of any District Except Tanjore and would at the average rate of the Ryotwari Districts produce an land-cess of say Rs 133,000 instead of Rs 73,000 as at present. And I may add that the actual area under cultivation has never been accurately ascertained and has long been in course of unassessed Extension. It may therefore be assumed that the area considerably Exceeds that shown in the Accounts and that the true average assessment of wetland in the

Copy

proprietary District is probably considerably less than one-half that of the Ryotwari Districts of the Presidency.

The reason of the great difference thus indicated is to be found in the different advantageous tenure of land in the proprietary District. The land - whether Cultivated waste or Forest - is exclusively in the hands of individual proprietors subject to assessment (or State rent-charge) only when cultivated. The Revenue Settlement is not a Ryotwari Settlement in the ordinary acceptation of the term or based in the main on any field-Survey and Settlement or valuation of Soil or share of the crop as is the case Elsewhere. It is practically a Zemindari or proprietary Settlement under which a

a share of the Landlord's
rent is reserved as a
Pishkash ("tribute" is a
frequent word in the
early agreements entered
into with the Rajahs) or
land revenue demand
irrespective of the tenants'
rights, claims or profits.
So far as Orissa Beng's
Settlement of 1784 extended
the basis of the demand
is a share (3/5ths) of the
ancient Customary rent
(Jummi Patom) payable
by the Landlord or Jummi
and the same principle
governs in the main the
State demand on wet
land throughout. The
assessment or rent-charge
has everywhere been fixed
so as to leave a large
margin of rent or profit
to the proprietor or Jummi
irrespective of the cultivators'
profits and the assessment
is a share of these profits

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It thus partakes of the
character of a Zemindari
settlement assessed on
the ancient rent-roll of
the landed proprietary;
and is for all practical
purposes permanent;
save in respect to extension
of cultivation.

In the meantime
prices have risen, the
value of land has enormously
increased and rents have
advanced in proportion.
The ancient Customary
rent (Jummi-patom or by
whatever other local name
known) has been superseded by rates
approaching more or less
the rack rent, and the
proprietors now derive
great & enhanced incomes
from their properties;
while as a rule they leave
the tenants to pay the
burdens - and amongst
them probably the whole
land Cess under Act IV
of 1871. An adjustment
of

of these burdens is — clearly called for under the existing Conditions of property in this District and apparently of the Law.

As regards Dryland in Malabar — under which is included that devoted to some of its most valuable products — Cocoanut, Pepper, Coffee, Ginger &c — it may be remarked that the acreage shown in the accounts in no way represents the area actually under cultivation. In Ryotwari Districts assessment is paid on the entire area held under the Pattah, whether cultivated or not and no right or reservation is recognized Except on these terms. In this — proprietary District Dryland is unassessed unless it be put under rice, Gingelly-oil-seed or

13

129 130 25

or upland Cultivation (Ponam = Kumery of Canara) or coffee, and is held unchallenged to any extent. The area shown in the accounts is only the extent annually put under these crops — And the revenue derived from the cultivation of dryland property so called is small in amount. The large Forest properties Contribute nothing to the State.

The bulk of the revenue credited under this head (Rs: 6,20,393) arises from Cocoanut plantations and has for many years been more or less — rising at the rate of all — commensurate with the development which this important & valuable industry has attained during the last 20 years.

The principle of the assess-

Quinquennial averages

		Rs.
1840/44		3,07,776-1-10
1845/49		3,08,531-1-10
1850/54		3,08,970-5-3
1855/59		3,11,044-12-2
1860/64		3,20,971-12-6
1865/69		3,29,665-6-9
1870/74		3,38,786-14-9

Cocoanut plantations demand also recognizes the proprietary Customs of the Country and the rent due to the proprietor. The dryland occupied by Cocoanut plantations is unassessed - Save as regards partial recent Extensions under Cowle - and following the method adopted by the proprietors in charging rent, the principle of the revenue demand on this class of cultivation is a charge on each bearing tree. Under this System all trees are subject to be Counted at short intervals and charged for according to certain recognized classes and qualities. The planter pays this demand in addition to the landlords claims.

But here too, large relief has practically

been Conceded in respect to tax claims; with the contingent loss of local Funds. Some 25 years ago - a time of depression in this industry the practice of Counting and periodically re-assessing Cocoanut trees was put in abeyance on account of the corruptions and oppression which discredited the System; the progress of old plantations has therefore not been brought under revision and practically the revenue derived therefrom has remained in a great measure Stationary. In the meantime - Enhanced prices have led to Enormous development of the industry of which the marginal Statement of Exports of Cocoanut plantation produce by sea only is intended to give some Estimate. Remuneration and Reassessment of the old Plantations of Malabar would of course overcome in

Substitute Statt A for the

	Cocoanut Plantation Produce	Pepper & Spices	Coffee
	£	£	£
Average from 1840 - to 1848	95,000	—	1,351
" 1866-67	430,817	6,940	24,250
" 1867-68	637,260	9,900	423,992
" 1868-69	859,589	11,190	644,387
" 1869-70			
" 1870-71			
" 1871-72			
" 1872-73			
" 1873-74			
" 1874-75			

N.B. I have noted that dryland products in respect to which industry has been active

in some measure this difficulty, restore the revenue & recoup Local Funds. But experience has shown that such a measure is fraught in practice with most serious objections and difficulties & would unquestionably cause - after an abeyance of 25 years - great dissatisfaction. A change of system. Ex. gr: the imposition of an assessable rate, instead of take of trees, would lead to great loss of revenue.

While the revenue demand on Cocoanut plantations - now moderate under any circumstances - has thus remained more or less stationary, it may safely be assumed that the proprietors have not lost sight of their claims and that great enhanced plantation-rates have been exacted from their tenantry; and further the local burdens are again left to the tenants to bear, unshared by the wealthy proprietors.

As regards the remedies as above noticed to be applied in order to secure more adequate ways and means to meet local requirements I think that the introduction of a fresh survey Settlement on the Ryotwari principle - although it would fairly enhance the Revenue and Local Funds together - is scarcely to be thought of. Interference with the ancient Settlements of Malabar has already led to disorder (1803) - interests are so intricate and complicated, and recognized landed rights as between the State and people so unsuited to

to such an operation, that nothing but confusion and widespread dissatisfaction could, I believe, result from such a measure.

The Law admits, I believe, of the application of Section 38 III of Act IV of 1871 to Malabar and financial circumstances and the rights of tenants appear to require it. It was pointed out - on the Experience of the operation of Act III of 1866 (repealed) - during the discussion on the Bill of 1870 which afterwards became Law (IV of 1871) that as respects wet land in Malabar the assessment or imperial rent-charge was not a true or Equitable annual rent-value on which to assess local rates. "The precarious "wet cultivation of Malabar

"Cuddapah & Coimbatore "is paid to land revenue "at an average of near "Rs 7 and 8 per acre respectively "while Malabar, where "the area is probably "understated and an "almost unfailing certainty "of rain prevails, enjoys "a rent charge which is "considerably below Rs 5 "per acre + + + "This matter becomes "one of serious import "when it is borne in mind "that the material and "perhaps intellectual "needs of a country are "measured by the annual "progress of its agricultural "prosperity and not by "ancient and fixed State "rent-charges & Commutations; "and that, as will be seen, "in respect to some districts, "we may be starving a "country by adhering to "an untrue basis for the "local taxation on which "its administration depends"

Again

Again as respects Dry land:- "in Malabar "400,000 acres of Dry land "appear assessed at an "average of Rs: 1-8-8 per "acre. The accurate "acreage has not been "ascertained, and the "average rent-charge "is, therefore, probably "below even this amount. "Still, as it is, the Dry "Cultivation includes "the whole of the valuable "plantation industry "(of whose acreage we "know little or nothing) "of the District which high "prices and Commerce "have perhaps Extended "50 per cent and upwards "within the last twenty "five years as Evidenced "by the Export of Cocoanut "produce, which has "now advanced to £900,000. "Wynaad Coffee Estates

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omit

Govt: Bd: of Rev:
of 28 April 1874 to 1802

"bear an assessment "of two rupees per acre, "which is not of course "their annual rent value" "and is assessed not on the Estate, but on the acreage opened out.

In his letter of 1st April 1872 at p. 90 the Collector again urged the disproportion between the rent-value on which the rates under Act IV of 1871 were assessed and the inability for want of means of giving effect to the Law. He proposed that "a short Act should "be passed declaring "the rent-value in Malabar "to be twice the assessment" and the Board remarked that "legislation, with a "view to determine rent-value "more Exactly, will, no doubt, "be Eventually necessary "in the case of other Districts "as well as Malabar and

South

"South Canara, but the
"Board are not prepared
"to recommend that the
"Law should be altered
"now" - because, they observe,
the Law had scarcely
begun to operate and
a special case might
cause too great a sudden
an increase of taxation
and they looked to Tolls
and Ferry Funds and
Especially the House-tax,
if imposed at once for
the support of Existing
Schools, to render the
Local Funds "sufficiently
"large for the present at
"all Events".

The Government
observed that "the question
"of the ratio which the
"real value of the land
"bears to the assessment
"is immaterial, until it
"is shown that the revenue
"raised is inadequate for
"the purposes to which it
is

Progs: of Govt. dt 17: May 1871
No: 652

"is devoted. In the case
"of Malabar this has yet
"to be shown".

The Collector again
pointed out in his able
letter dated 30: June 1871
No: 151, which will repay
perusal, the wide difference
which subsists between
Ryotwari Districts and
the proprietary District
of Malabar as respects
tenure of land and the
financial consequences
of Act IV of 1871 as applied
under Section 38-i to the
Land-Cess; and the
Budgets of indispensable
charges for the year
resulted in a large
deficit and heavy
charge on the Provincial
Funds. The Board of Revenue
reported in submitting
the Budget (Para 13) "the
"want of funds is clearly
"made out". And proceeded
to Enumerate the recognized
claims that could not
be

Progs: Bd: of Revenue
dt 10: July 1871 No: 2851

be much. And they added
"the Board of Revenue
"have no doubt whatever
"that, if justice is to be
"done to Malabar, the
"land-cess must be
"increased and placed
"they will not say on a
"Lowndes basis, for at
"present it is rated
"on a theory which in no
"way corresponds to fact,
"but on some reasonable
"basis. If this could
"be done by declaring
"that land in Malabar
"is held on tenure other
"than pyotwari or inam,
"and falls under clause 3
"Section 38, of the Act, all
"that is wanted would
"be effected. This is what
"is recommended by the
"Calicut Board, but it
"is so inconsistent with
"all previous practice

"placed for years on a
"Law (III of 1866 Road Cess Act)
"similar in this respect
"to that now in force, that
"the Board of Revenue
"fears it cannot be done
"without legislative
"authority. Moreover the
"difficulty to which
"Government attach
"so much importance,
"but which has been
"pressed from the beginning
"by the Collector viz that
"of ascertaining true
"rental throughout the
"entire District is in
"the way. The Board can
"only recommend that a
"law should be passed
"as soon as possible after
"the Legislative Council
"meets, providing that
"the land-cess shall be
"rated in Malabar either
"at one anna in the rupee
"of true rental, or at

"two annas in the rupee
"of assessment".

The Government
remarked "the most
"important question raised
"is that of the proposed
"increase of the land-rev.
"The Government are
"disposed to agree with the
"Local Boards and the
"Board of Revenue, that
"the measure will be
"found necessary, but
"the settlement which
"may be arrived at
"cannot affect the budget
"of the current year as a
"legislative enactment
"which cannot be passed
"for some time, will be
"necessary to give effect
"to the proposal". Four
years have passed, the
same hopeless and
increasing difficulties
still present themselves
and the necessity long
foreseen had yet to be
faced.

faced.

I am of opinion that
the Law as it stands
provides the remedy
and that legislation
to make it applicable
is not necessary. The
proprietary character
of landed tenures removes
land in Malabar from
the category of land held
direct from the Government
and the existing settlement
is not Ryotwari. Section
38-i of Act III of 1871 therefore
does not legally apply.
On the other hand Sect. 38-iii
which is applicable to
land held "on any other
"tenure" presents
the case as it seems to
me. The local rates
should therefore, I hold,
be transferred to annual
rent-roll of the land-
-holder on which the
revenue demand was
originally in the main
assessed

* N.B. Prior to the time of
Hyder Ali Malabar was
divided into purely Hindu
principalities & was unassessed
to land-revenue of any kind.
During the Mahomedan
period it was but partially
conquered and such revenue
settlements as were partially
carried out were Zemindari
in their character. The
demand was assessed on
the (Desai or) proprietors'
rent-roll. And proprietary
right on the part of the State
was never asserted. Our
first settlements were of the
same character & made
with the princes, who had
been allies during the war
of 1791/2 and when these latter
were set aside under the
Malikhana arrangements
and the collection of revenue
was undertaken by Govt.
Servants, no important change
took place in the settlement
and none whatever in the
ownership of the land, which
in Malabar has never, even
in theory, been held direct
from any Government or paramount
power.

assessed. The position of the tenantry likewise entitles them to the protection of Sect: 47 which secures a fair distribution of burdens between the landholder and his tenant. The effect of Sect: 48 would require to be considered but without some estimate of the probable rent-roll of the country, it is impossible to hazard an opinion on this point. I do not anticipate serious difficulties in gradually ascertaining the true rent-roll of the country. In Bengal the Law provides that nothing can be recovered at Law beyond what has been returned as rent for the purposes of assessment to Local

Funds

Funds and the prevalence of litigation in Malabar when the returns would reappear in Evidence would probably gradually convince Landlords that false returns do not pay.

With regard to the proposal to legislate with a view to special rates being applied in Malabar, I should be unwilling to resort to the legislature unless it is found that the existing Law is inapplicable. There are inequalities of assessment which special rates on the same rent-value would aggravate and it seems to me that under such a measure, taxation would fail to reach the Coconut plantations to the extent intended or in the complete

manner

manner which is desirable.
The immunity of the
proprietary and undue
burden of the tenantry
would continue.

I venture to invite
an Expression of the views
of Govt: in accordance
with the opinions which
I have ventured to express
and to suggest that the
whole matter be remitted
to the Board of Revenue
& Collector - who should
consult some of his
most experienced native
officers and gentlemen
with a view to the exposition
of objections & practical
difficulties - for the
careful Consideration
and Examination which
so important a change
as that advocated by
me merits.

19 May 78 W. Watson

I will cancel the last

but I submit that no time should be lost in putting matters in a train for giving Effect to Section 40 of the Act and I recommend that the Board of Revenue and local Officers be at once directed to consider the matters and report. Or if my Honorable Colleagues are willing I am prepared to adopt the course and a Resolution of Government

W. Robinson

No 74

74 Minute by the Hon'ble W. Robertson dated 22d May 1875.

I entirely concur in the conclusions arrived at by the Hon. the Govt. in the above Minute. But the proper course would be during any steps under the 40th Section prosecuting the local cases in Malabar under C. P. C. rather than Ch. III Sec. 38. of the L. T. Act.

No 73.

Financial Dept.

Minute by the Hon'ble the President the Resident of Cochin 21st May 1875

No 73. —

Land Assessment

Whether only on the area cultivated or either directly by themselves or by tenants on lease (known) or generally what under these- or that the levy is assessed not on the capabilities of the land as in Ryotwari districts. but by actual produce in Zemindaree times / Whether fractions any land revenue has derived by the State in relation to the Landlords contribution the Landlords contribution these clearly removing the settlement from the category of Ryotwari -

And the conclusion Viz. that it is stated that the Local Fund assessment should be made under Sec. 111. Sec. 39 Act and Sec. 40. of Act 4. of 71. and not under Sec. 1. of the former Act.

The subject should then be referred to the Govt. for their remarks & should with the least possible delay in view to expediting given & the decision in framing the Budget for 76/7. Respd.

power commenced by giving out the directions provision of the Malabar L.F. under the present terminus system of assessing the L.F. demand - the distinct thing in favour of the old. in perspicuity in this respect he so advanced as any in the Presidency. if not more than any.

27. 5. 75.

I have no doubt that the course indicated in the above notes is that which should be followed. I believe that it is in accordance with the law - and it is unquestionably equitable.

R.S.C

June 5/75.

Malabar

Local Funds

Minute by Governor

5/June 1875

Circular

Secretary

Nº 954 Minute by The Hon'ble W. Huddleston dated 17th August 1875

I entirely concur in opinion with the Hon'ble Collector that the existing law provides adequate means for raising an equitable proportion of local charges in Malabar as compared with the Districts of that the necessities of the District thereby development.

The application of Rule 1. section III. Act 24 of 71. has an error from the beginning

Malabar Local Fund

...ndition was only because
...e inadequacy of the Local
...und that Council was
...ot practically bound.
...hat the Govt. formerly
...suspended rule position
I am perfectly satisfied
...o back to spirit of
...e Council measure.
...tolerate this necessity.
...e Experienced Local
...ficers do not anticipate
...any serious difficulty
...n the application.
...ion to in lieu of the

156

...ospect
...ficio Eminently
...desirable -
...Government the proposal
...is a great good thing
...ended by the Govt.
...ssion -
...e Letter - G. Moore to

No 75-B -
Minute by the Hon'ble
R. S. Ellis C.S.
dated 21 Aug 1875

19.8.75.

I have no doubt
of the justice of the
proposed measure
under which, the
insolvency of the
Malabar Local
Fund Boards will

Read the following:-
Minute by H.E. the President — dt 19th January 1875.
— do — by the Hon'ble Mr Anderson — do 22nd June 1875.
— do — do — Mr S. Ellis, C.S. — do 5th July 1875.
76 Vacancies. 8 Oct 1875 No 1906.

The insolvent
Condition of the
Local Funds of the
Malabar District &
the impossibility under
existing circumstances
of meeting either the
existing or prospective
demands, as to Communications,
Education, & Sanitation
in this wealthy &
prosperous District
have been recently
brought under the
especial notice of
Govt —

The Local Fund

These remarks
have been noted.
The whole question
of Minutes of Chiefs
Local Funds & Municipal
Taxation is under
consideration at present
in the Revenue Board.
Sir G. Pollock
Chief Secy to Govt

clear. It is clear that
Malabar cannot be
treated as a Ryotwari
district, and it appears
to me that the
application of Sec 38. III
of Act 14. of 1871. exactly
meets the requirements
We should lose no
time in referring the
question to the Bd
of Revenue and ascertaining
from them any practical
local difficulties which
may exist in the application
of the Law. Under
no circumstances can
the present state of
things be allowed
to continue.

RSC
2. Aug. 75.

No 740 95 B.

W.R. 2/10

R.S.C.

E.H.

income derived from local sources in 1874/75 amounted as per margin £ about 2.54.000. for the Entire District, or under 2 as. per head of the rural population.

Of this the Tolls & Road & ferries, amounting £ 1.30 000 fall in a measure on through traffic & general trade. & the real local taxation is probably under 1.. 9. per head. If this income is divided under the several heads of Service & Cess it is appropriated by Law & Gov. orders of Govt. a sum of 2.06.000 falls & connections or

Land Cess. 1.14.000
Tolls. 80.000
Ferries Fund. 50.000
Misc. 10.000
2.54.000.

Exclusive of Tolls & Ferry fund 12..6.. & per sqm mile. 17500 & Education. a 9 pies per head of the children of a school going age. 17500 & the sanitation of a rural population of 2.117.000. a less than 2 pies per head.

As regards communications Malabar is a District having great demands. A great portion of it's food is imported the agriculture of the District being chiefly engaged in raising for export such special products as Cocoa nut. Areca. Coffee. Pepper

of Ginger. A large salt trade & the interior has likewise to be provided for, forming as it does a return freight both by sea & land. On the other hand the country is so undulating & so much intersected by rivers, streams, & near the coast by tidal estuaries that wheeled traffic is solely dependant on artificial roads of a most exceptionally expensive description, as regards Bridgework, plant-tracing, cutting, Embankment &c. while the copious rains of the N.W. Monsoon, & which the yield of the special products enumerated above is due, increase

Increasing the cost of maintaining in repair the existing lines of traffic.

Some idea of what the amount of traffic is may be inferred from the fact that the exports & imports of the District amount to close on 5 millions Sterling.

As to Education the District is by no means in a state to dispense with the proportionate amount of fund available elsewhere. On the contrary no people more need & more desire the benefits of education than the intelligent & Enterprising races of Malabar, who

until a comparatively
recent date isolated by
the inaccessible nature
of the country, & even
still by the prepossession of
a language not spoken
in any other district
of the Residency, are
anxiously pressing forward
& overtake their fellow-
Countrymen.*

Is there any more
reason to conclude that
the Vendor fund available
for sanitation in all
its branches can be confined
for the benefit of this
Salsette Province.

The prevalence in many
parts of malarious fevers
& especially in Bijapur,
& which labour during

* in the Educational sense.
In fact when the Local
Fund Board assumed the
control of Education they
found schools existing
under the repealed
Educational & rate act
& an Salsette not the
case anywhere else.

? Slack 165 40

the Rode monsoon extensive
desert from every part of
the district, constitutes a
great addition to the
demand for hospital accommodation
& hospital comforts. which
in such a climate as Malabar
is even on account of other
causes of disease great -

Large fishing villages
exist along the coast which
nothing but considerable
expenditure can avail to
prevent from becoming hot
beds of disease. Small but
is unhealthy site &
cholera if not strenuously
resisted by superior medical
every part when it
makes its appearance is
singularly fatal among
the contiguous garden
residences of the rural

population —

The anticipation of deficient funds under the various heads of expenditure which the above general considerations would warrant are fully borne out by a review of the actuals.

The unavoidable demands of the District for the same year amounted to the large sum of Rs. 5.81.180 as shown in the margin, leaving a deficit of 2.58.000. as compared with the normal income.

That these charges are not susceptible of much reduction is shown by the fact that after much anxious scrutiny the Budget estimates could not be reduced below 5.75.430.

The Govt have therefore to deal with a most serious & permanent inability to meet from local sources the local requirements under any head of administration.

In the year 1874.75 the difficulty took the met by a large assignment from Provincial funds & loans as per margin & the Budget estimate of 1875.76. shows that under existing ci-

? State Granting

Grant I. Communications
New works. 1.57.290
Repairs. 1.86.150
Supervision. 91.250
4.28.690
Grant II. Educn. 79.840
Grant III. Sanitation. 27.100
Grant IV. Miscellaneous 4.740
Reserve 40.810
5.81.180.

3.

much

Provincial Funds.
Roads. 1.90.540
Education 47.470
2.38.000
Loans. 65.000.
3.03.010

circumstances there is no
prospect that there
grants can be withdrawn
or largely diminished,
without causing serious
confusion & loss. Under
the recent orders of the
G. of I. loans can
no longer be obtained
for
Further the claims
on Provincial funds
under every head are
not only substantial but
irresistable when con-
sidered with reference
to the rest of the Presidency.
No amount appropriated
from the Provincial
funds for the formation
& maintenance of roads
in this Presidency

District is no less than
one eighth. (16.5 per ct.)
of the whole Provincial
grant under this head
for the Presidency
(11.50.000). Other Districts
are being stinted of
funds because this
wealthy District cannot
under the existing
system raise their
local income necessary
to meet requirements
which cannot be
refused.

Again with an Edu-
cational Income of
1750. the steadily
increasing Educational
Claims have to meet

by large shipments from Provincial Revenues. Here shipments were 47.470 in 74/75. " 72.290. in 75/76.

In 1874.75. Malabar alone absorbed two thirds of the whole amount which Govt were able to spare for primary Education in Her Presidency.

The cause of this position of affairs has next to be investigated.

The main cause lies in the fact that Malabar is virtually a Proprietary District

to the shipment of local rates it has not hitherto been treated as such. In fixing the shipment a large margin of rent was left to the land lord. by taking the shipments as the rent value this amount has escaped local rating. Herein lies deficiency of land cess is the consequence.

The tables appended showing the average shipment wet & dry in each District in the Presidency as well as the land cess per head of population

clearly prove that how lightly the rates prop. in Malabar were putting out of consideration questions of soil & climate. The average assessment in Malabar is 1..9.5. for Dry & 3..0..3. for Wet. Compared & average on the whole Bombay of 1..1..0. for the former, & 5..9..3. for the latter. In regard to the dry rate too there are several considerations which explain how it is that the dry rate in Malabar appears higher than the average Elsewhere.

All the more valuable permanent garden produce in Malabar is cleared in dry, the falling rain obviating the necessity for irrigation. Moreover a large area of dry cultivation does not appear in the accounts at all. Pepper, Plantain, Ginger & other products being free. Even the area shown under Coco & other taxable garden produce is much understated in comparison of the system of assessment prevailing

1840/44.	3.07.776
45/49.	3.08.531
50/54	3.08.970
55/59	3.11.044
60/64	3.20.971
65/69	3.29.665
70/74.	3.38.786.

thus while the revenue under this head indicates a want of elasticity as indicated by a comparison of triennial periods as shown in the margin the Customs returns ~~indicate~~ show a large increase in the amount of plantation produce exported, as much as 50 lacs in the last 5 years.

The wet cultivation of Malabar exceeds that of any other District except Tanjore viewed if assessed at the ordinary rates of

Tyranny Districts produce a land cess of 1.33.000. instead of 73.000. as at present — In addition to the land already referred to large areas of waste & Inam are held free from all ~~assessment~~ assessment & to which the landed property of the District which is not rated for local purposes. — hence the disparity between the local revenue of the District & requirements —

It remains & remains that remedy should

to afflict & a state of affairs which obvious cannot be permitted to continue.

The fatal result that must ensue from treating the District as Rydbury was pointed out by the Collector some after the passing of the act. & in fact this point had been noticed at an earlier date by the Hon. Mr. Robinson in a Minute recorded by him while Member of the Board of Rev. under date 21 May. 1870. The Govt. however were not persuaded that the fund would prove inadequate. & they therefore negatived the proposal that power should be taken by enactment to fix the rent value in Malabar at not more than double the assessment.

This proposal was made and after the Collr. had in his letter of 30 June 1871 attempted to show that Malabar was a Proprietary District as regarded tenure of land.

The land in Malabar whether cultivated, waste or forest is Sachussiaf in the hands of individual proprietors, subject to appeal and when cultivated. The settlement is not an ordinary Ryotwary settlement in the ordinary acceptation of the term or based in the main as any field survey. a valuation of soil or share of crop as is the case elsewhere. It is practically a Zemindary or Proprietary settlement, under which a share of the landlords rent is reserved by Govt.

177 116

The term jenmi tribute is frequently applied to it in the earlier records of the demand was based on a calculation of 3/5 of the ancient customary rent. viz in all practical purposes permanent, save in respect to Extension

In the mean time prices have risen, the value of land has increased rents have advanced in proportion. Thus if the law permit it there is nothing unreasonable in imposing on the greatly enhanced rent

of the land lords their
proportionate burden
of local exp.

On a full consideration
of the circumstances
H.E. the Governor in
Council is of opinion
that this reform in
the method of rating
is in accordance with
the letter as well as with
the spirit of the Act,
that the profitable
character of land
terms in Malabar,
as well as the mode
in which the land
Revenue then has been
fixed removes the
land from the

category of land held
direct from Govt & that
the rates should be imposed
under C III. sec. 38 of
the Local Fund Act.

Before however deciding
as to fundamental a
change in the procedure
that has been followed
both under the Local
Fund Act, & previous
under the Road Fund Act
which it repealed H.
E. the Governor in Council
desires to have before
him the views of the
Collector & the Board
of Rev. on the subject.

They should be addressed with an Endt
To the Board of Revenue
& Collector of Malabar
Dep. No. 110
15=
35-0
July 1911

Memo & Order
10/

Financial 1875 Dept.

No. 1986.—

Proceedings of the
Madras Government

Dated 8th October 1875.—

No. 736 76.—

Land-Cess in Malabar.

Collector of Malabar and
Board of Revenue, requested
to report on the question whether
rates should be imposed under
C. III, Section 38 of the Local
Fund act, in Malabar in lieu of
that now existing on the land
assessment.—