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MADRAS RECORD OFFICE

Government of Madras

Revenue DEPARTMENT

G.O. No. 618 Press
B.P. No.— Mis.
28-29.
Dated 3-4-1871-195.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue
3rd April 1871.

No. 28. Read the following Proceedings of the Board of R...

SUBMITTING report on Settlement and Collection of revenues of Madras Presidency for Fasli 1279. (Here enter 19th December 1870, No. 7,184.)

No. 29. ORDER THEREON, 3rd April 1871, No. 618.

Land Revenue.

THIS report of the Board of Revenue on the settlement and collection of the revenues of the Presidency for Fasli 1279, or revenue-year ending 30th June 1870 is, the Government are glad to observe, submitted within the prescribed time.

2. The gross revenues of the year amounted to Rs. 713,11,476 against Rs. 661,54,137, the similar revenue of Fasli 1278. The latter sum was more than that brought to account in any previous year, but it was exceeded in the year under report by the large sum of Rs. 51,57,339. The immediate causes of this highly satisfactory result were the more favourable character of the season which influences the revenue from land and the elasticity of the sundry sources of revenue; but the steady progress of the revenues of the Presidency has, from various causes, become the normal condition of things. During the first half of the last thirty years, the revenues averaged between 457 and 464 lacs with much fluctuation, and fell to 439 lacs during the last two years of the series; while during the latter half, or from 1855-56, it has risen steadily as shown by the figures given in the margin, and the present increase over the first series is 131½ lacs, or 28 per cent. The average of the new item of revenue, Income-tax, included in the Board's returns was Rs. 10¾ lacs, but the Moturpha-tax, abolished simultaneously with the introduction of the Income and License-taxes, yielded 11¼ lacs, and the northern portion of the Canara District was transferred to Bombay in 1862. Thus it is evident that the large increase in the revenue accrued almost entirely under the usual heads.

	Averages. Rs.
1250 to 1254	457,68,572
1255 to 1259	464,31,416
1260 to 1264	458,77,257
1265 to 1269	412,66,592
1270 to 1274	6[illegible]7,48,957
1275 to 1279	655,80,522
Average of the first series ...	460,25,748
do. second do. ...	591,82,020
Increase ...	131,56,272

3. The charges of management and collection and other incidental expenses amounted to Rs. 59,50,504 in Fasli 1279 against Rs. 62,61,759 in Fasli 1278, showing a decrease of Rs. 3,11,255, notwithstanding the increase of above Rs. 51½ lacs in the revenue. The saving, it must however be remarked, was nominal to the extent of Rs. 2,38,954, being the amount of the salaries of village establishments in Tanjore for eight months, hitherto debited to Imperial accounts, having for the first time in the year under report, been transferred to the "Village Service Fund" to which the available assets are now credited, but making allowance for the unusual amount of refunds paid to the Zemindars in some of the northern districts and in North Arcot, which form part of the gross expenditure, it is clear that a larger amount of revenue was realized at a smaller cost.

	Charges.
	RS.
Average of the first fifteen years	... 58,05,087
do. second do.	... 59,61,095
Increase	... 1,56,008

4. The Government also observe that the percentage of the average expenditure during the last fifteen years was 10 against 12½ in the previous similar period.

5. The Government having thus briefly reviewed the financial result of the Revenue Administration of the Presidency will proceed to notice the several points alluded to in the Board's report.

6. *Season.*—The season was on the whole favourable for agricultural purposes, except in the districts of Madras, Cuddapah, and Tinnevelly. The quantity of rain that fell during the year was generally abundant, and the wet cultivation dependent on river-channels and rain-fed tanks was consequently extensive and successful. The outturn of dry crops was, with certain exceptions, favourable. The districts of Madras and Cuddapah suffered much from the almost complete failure of the north-east monsoon, though in the latter the wet crops irrigated from rivers fed by the south-west monsoon which received unusual freshes, yielded a fair crop. In Tinnevelly the early prospects of the season were so gloomy as to check the spread of cultivation, and the disastrous floods in November seriously damaged the peshanum crop.

7. *Sanitary Condition.*—The sanitary condition of the Presidency was bad as the figures in the margin show. The deathrate was estimated on the available data at 18·05 against 15·06 per *mille* in the previous year, and the numbers carried off by epidemic cholera and fever were very large. The ravages from small-pox alone show a considerable decrease. The separate report of the Board of Revenue on the state of the public health in the Presidency in the year under report was disposed of in the Proceedings of Government, dated 22nd March last, No. 518, and no further remarks are required. Cattle-disease, though prevalent in almost all the districts, did not prove as destructive as it used to do.

	Deaths. Fasli 1278.	Deaths. Fasli 1279.
Cholera...	4,490	42,080
Small-pox	24,070	12,043
Fever	1,09,105	1,36,789
Other diseases ...	2,47,931	2,70,991

8. *Prices.*—The prices of the staple articles of food which commenced to fall in Fasli 1277 show a further decrease. The variations in wet grains range between 4 and 5 per cent., and those in dry grains between 1 and 10 per cent. below the prices of 1278. The Board remark that this result is a source of great disappointment to the ryots, as the high prices of late years have been a source of much gain to them. The fall in the prices from the almost famine-rates of recent years has, however, afforded general relief and prevented much misery.

9. *Ryots' holdings.*—The extent of land occupied on ryotwary tenure in all the districts, South Canara excepted as usual, was acres 19,612,378, assessed at Rs. 345,05,756, against acres 19,212,865, assessed at 341,65,672 in Fasli 1278.

Increase.

Acres.	Assessment. RS.
3,99,513	3,40,084
1,05,969	10,985
2,93,544	3,29,099

The gross increase was acres 3,99,513, assessed at Rs. 3,40,084, and making allowance for the excess in occupied land discovered by the new survey in the Guntoor portion of the Kistna District, as well as for Anjani land brought under

Ryotwary Settlement in the Tanjore District, the actual increase in the extent of occupied land was acres 2,93,544, assessed at Rs. 3,29,099, and not Rs. 2,16,304 as stated by the Board. The Board have apparently lost sight of the remark in paragraph 8 of the Proceedings of Government, dated 14th May 1870, No. 710, in which it was pointed out that comparisons of figures is vitiated by including the assessment of South Canara without the corresponding entry of area.

10. The greater portion of the increase, or acres 2,63,209, assessed at Rs. 3,32,733, was, under "Dry land occupation," the result of the favourable character of the season in several districts, as also the transfer in the Cuddapah District of all garden-lands relieved of the heavy garden assessment, and assessed at the highest dry rate of each village from "Wet" to "Dry." The increase would have been still larger but for the relinquishment of upwards of 38,000 acres in Bellary and Kurnool in consequence of the fall in prices in the former district and the failure of the early rains in the latter.

11. Under "Wet land occupation" there was a decrease of Rs. 3,634 in assessment, notwithstanding the increase of acres 30,335 in the extent, in consequence of the transfer to Cuddapah of lands assessed at Rs. 1,98,300 to "Dry" as already stated. The improved irrigation in the Godavery and Kistna Districts has induced a considerable increase in the extent of the holdings.

—	Fasli 1278. RS.	Fasli 1279. RS.
Assessment on actual holdings... ...	341,65,672	345,05,756
Deduct waste remitted	11,99,635	7,97,631
Remainder...	329,66,037	337,08,125
Add—		
Second crop assessment	5,32,297	5,50,948
Additional assessment	4,08,998	4,39,555
Water-tax	9,40,792	10,62,725
Revenue of South Canara	13,85,104	12,72,309
	362,33,228	370,33,662
Deduct remissions.	24,70,601	17,28,900
	337,62,627	353,04,762

12. *Ryotwar Settlement.*—The actual Ryotwar Settlement of the Presidency amounted to Rs. 353,04,762 against Rs. 337,62,627 in Fasli 1278.

13. The extent of land actually cultivated shows an increase of acres 4,02,076, assessed at Rs. 3,56,626, while under lands left waste there was a decrease of acres 3,463, assessed at Rs. 29,337. These variations and the increase in the other items, save South Canara, entered in the margin are positive indications of the favourable character of the season. The decrease of Rs. 1,12,795 in South Canara was the result of the assignment of revenues from certain estates to religious institutions in lieu of cash payments made from the treasury.

	Fasli 1278. RS.	Fasli 1279. RS.
Waste remissions ...	11,99,635	7,97,631
Occasional do. ...	15,07,027	4,71,602

14. *Remissions.*—The "occasional and waste" remissions show a large decrease as the natural result of the good season and the consequent successful issue of the ryots' labours.

15. The remissions of a fixed character and deductions from the collections on account of the remuneration of village-servants, etc., in the two years are shown in the margin. The decrease of only Rs. 9,812 under the former needs no particular remark. The increase under the latter, amounting to Rs. 3,03,535, occurs chiefly under Village Service Cess, in consequence of the deductions on account of the salaries of village establishments made in the Fasli having been calculated for the full year instead of for portions as in the previous year in several districts.

	Remissions of a fixed character.	Deductions beriz.
	Rs.	Rs.
Fasli 1278	... 1,12,678	
,, 1279	... 1,02,866	11,54,43[illegible]
Decrease	... 9,812	Incr. 3,03,53[illegible]

16. *Peishcush or Zemindari Revenue.*—The settled revenue under this head amounted to Rs. 51,42,752 against Rs. 51,46,522 in the previous Fasli. The decrease of Rs. 3,770 is chiefly owing to the exclusion from the Peishcush of the Punganur Zemindari in North Arcot of the quit-rent on Inams which the Inam Commissioner ruled should not be collected till after the delivery of the Title-deeds.

17. *Shotriem and Inam Quit-rent.*—The small increase of Rs. 1,363 under Shrotriem and Inam quit-rent is the result of the further enfranchisement of Shrotriem villages.

	Rs.
Fasli 1278...	3,70,728
,, 1279...	6,72,091
Increase...	1,363

18. *Miscellaneous.*—The revenue under Miscellaneous amounts to Rs. 40,04,416 against Rs. 34,95,113 in Fasli 1278. The increase is chiefly owing to the special assessment collected in some districts on lands occupied and cultivated without acknowledgment, to the larger extent of cultivation brought to account after Jamabandi, and to the sale-proceeds of waste lands hitherto credited to deposits but now transferred to Land-revenue.

19. The total Land-revenue demand under all heads amounted to Rs. 451,21,022 against Rs. 430,74,890, the increase being Rs. 20,49,032.

20. *Special products.*—There was a large increase under Cotton and Indigo influenced both by the season and the demand in the market for these articles. The decrease under Sugar-cane was very small.

	Fasli 1278. Acres.	Fasli 127[illegible] Acres.
Sugar-cane ...	39,771	37,8[illegible]
Cotton ...	13,41,365	17,58,[illegible]
Indigo ...	1,62,015	2,81,[illegible]

21. The demand on account of sundry sources of revenue is shown in the subjoined table :—

Items	Fasli 1278.	Fasli 1279.	Difference.
Abkarry	49,05,543	61,70,075	+ 12,64,532
Income-tax	73,900	13,08,040	+ 12,34,140
License-tax	5,07,511	1,748	— 5,05,763
Salt	111,98,249	124,09,601	+ 12,11,352
Sea Customs	25,88,750	27,69,194	+ 1,80,444
Land Customs	1,89,756	1,77,427	— 12,329
Stamps	39,49,938	38,11,538	— 1,38,400
Total...	234,13,647	266,47,623	+ 32,33,976

22. *Abkarry.*—The increase of upwards of 12½ lacs of Rs. under "Abkarry" was the result of much active competition among the renters in all the districts, except Godavery. The Board state that in the Godavery District the farms were re-sold for comparatively lower prices in consequence of the apprehension of the bidders that the state of the law regarding the sale of toddy would diminish the profits from the farms. This subject received careful consideration* in 1869, and the Board thought that any change in the law was deemed unnecessary and inexpedient. The High Court, however, ruled in their Proceedings of 17th June 1870, No. 1,148, that "sweet palm-juice which, by exposure to the action of natural causes, ferments and becomes toddy, is as much manufactured by the person who exposes it as if the same result was produced by distillation," and confirmed the conviction of certain persons in Salem under Sections 21 and 22 of Madras Act III. of 1864, for keeping fermented toddy for the purpose of sale without being licensed, and for carrying more than one Imperial quart of it without a permit. The Board will be requested to instruct the Collectors to make this interpretation of the law widely known in the districts, not only for the information of the public, but also for the guidance of the subordinate magistracy.

* Order, dated 13th May 1869, [illegible]

23. *Income and License Taxes.*—The increase of more than 12½ lacs under Income-tax was the necessary consequence of the enhanced rates of taxation, and the small sum collected under License-tax appertained to the arrears of previous years.

24. *Salt.*—The increase under "Salt" was 12,11,352 notwithstanding the decrease of Indian Maunds 1,30,284 in the aggregate sales. The enhancement of the monopoly price of Salt from Rs. 1-11-0 to Rs. 2 per Indian Maund in October 1869 was the cause of these results. The price of Salt ten years ago was Rs. 1-6-0 per Indian Maund of 82¾ lbs. Towards the close of Fasli 1270 it was raised to Rs. 1-8-0, and the consequent fall in the sales did not recover itself till nearly three years afterwards. The extension of the railways has had no little influence in the improvement. The rate was again raised to Rs. 1-11-0 in March 1869, and in the last quarter of Fasli 1275, the year in which the largest quantity was sold, and the sales during the subsequent years show a considerable decrease. The present price of 2 Rs. per Maund has not yet had sufficient trial to judge of its effect, and it remains to be seen whether the recent extension of the Madras Railway to Ghooty and Bellary, as well as to the Bombay frontier, will not, by reducing cost of carriage, counteract the effect of the higher first price on the quantity sold.

Faslies	Indian Maunds.
1270...	68,79,[illegible]13
1271...	65,51,624
1272...	66,18,930
1273...	68,58,430
1274...	75,80,639
1275...	81,11,617
1276...	74,58,492
1277...	66,69,562
1278...	71,87,47[illegible]
1279...	70,57,18[illegible]

25. The entire quantity of Salt sold during the year was 70,57,189 Indian Maunds out of the total available quantity of 156,14,786 Maunds, the balance in store exclusive of wastage at the close of the Fasli was 82,91,050 Maunds against Indian Maunds 86,80,636 at the commencement of the year. The Government in paragraph 22 of their Proceedings, dated 14th May 1870, No. 710, re[illegible]

that this latter stock was not only less than the balance of Fasli 1277, but was also below the average of the previous five years by more than 9¼ lacs. The decrease was chiefly the result of the suspensi[on] anufacture in the northern pans of the Madras District in consequenc[e] nore Bar not having been opened till April 1869, and the Board wer[e] to take early steps to guard against a similar contingency reducing t[he] n store below the usual standard. The Board explain that the deficienc[y] been made up by the manufacture of 24,22,504 Maunds against [it] in Fasli 1278, but nevertheless the entire stock in the Presider[cy] than what it should have been. The quantity manufactured an[d] store in all the districts (Madras excepted) was Indian Maunds [as] inst Indian Maunds 57,81,895 in Fasli 1278, and the stocks in sev[eral] ust, therefore, be much below the probable requirements for eighteen [months]. The Board will be requested to examine the details and to issue instructions for increasing the manufacture in those districts in which it may be found necessary.

26. The charges of the Salt Department amounted to Rs. 13,21,742 against Rs. 13,86,060 in Fasli 1278, and the ratios to gross revenue in the two years were 10½ and 12 respectively. The decrease of Rs. 64,318 was the combined result of an increase of Rs. 1,57,412 in Madras (1,34,092) and four other districts, and the decrease of Rs. 2,21,730 in the remaining seven districts. The large increase in Madras and the large decrease in the other districts were the necessary consequences of the variations in the quantities manufactured and purchased. The expenditure under "Petty Construction and Repairs" was only Rs. 16,296 against Rs. 46,957 in the previous year. The Board do not state the circumstances under which the outlay on the salt works was so small, and they will be requested to notice the subject in the future reports. The full employment of the Budget grant to the extent necessary should be insisted on as a primary duty of the Deputy-Collectors in immediate charge of the Salt Department.

27. The net Salt-revenue of the year amounted to Rs. 110,87,514, showing an increase of Rs. 12,76,319 over the net revenue of Fasli 1278 and of Rs. 17,96,167 over the average net revenue of the last five years. The recent increase in the price of salt has proved successful in a financial point of view, but it has apparently tended to diminish consumption for the present as already pointed out.

Faslies	Rs.
1274	85,19,7[illegible]
1275	86,77,2[illegible]
1276	101,70,6[illegible]
1277	92,78,2[illegible]
1278	98,11,1[illegible]
	464,56,7[illegible]
Average ...	92,91,[illegible]

28. The total wastage of Salt in the year amounted to Indian Maunds 2,12,501-16-0 of the monopoly value of Rs. [illegible],873-15-1 at prime cost, and of Rs. 4,07,191-8-9 at the monopoly price against Indian Maunds 1,93,527-13 of the value of Rs. 22,561-4-1 at prime cost, and of Rs. 322,761-12-2 at the monopoly price in the previous year, notwithstanding the larger quantity sold in that year, and this result is not explained by the Board. It is owing apparently to the large wastage in the Madras District caused by the removal of Salt from one platform to another as well as to the comparatively higher rates of wastage in the districts noted in the margin. The ratios in most cases are below 5 per cent., but this maximum generally

	Fasli 1278.	Fasli [illegible]
Ganjam	3·87	4·2
Vizagapatam	1·80	3·4
Kistna	5·81	7·0
Nellore	3·61	4·7
Madura	4·34	4
South Canara... ...	2·46	

* Madras ... ...
Kistna ... ... :
Godavery ... ...
Tinnevelly ... ...
Tanjore ... ...

very, have not rendered any ex[illegible] was *probably* due to the fact tha[illegible] during the year, and recommend [illegible] entire waste. This is a matter in w[hich] too careful, and Government must th[illegible]

	In. Mds.
Total wastage...	2,12,501-16-0
Deduct wastage in Kistna, Tinnevelly, and Tanjore ...	2,070-10-0
	[illegible],50,431-6-0

y Government without much not to be allowed as a matter c, and satisfactory explanation be required for any increase e ratio of the previous year and ge ratio of the preceding three The rate of wastage in five* was more than 5 per cent. The adras was owing to special stated, but the Collec- istricts, except Goda- ubject. The Board state that it old heaps were opened for sale be granted for writing off the and higher authorities cannot be e to accept the Board's recom- on, but sanction is granted for off the wastage in the remaining amounting to Indian Maunds 1,50,[illegible]1-6-0. The Board will submit at an early date the explanation of the Collectors of the districts named in the margin on the subject.

29. *Sea and Land Customs.*—The increase of Rs. 1,68,115 under the aggregate of these items of revenue was the combined result of an increase of Rs. 1,80,444 under "Sea Customs," and a decrease of Rs. 12,329 under "Land Customs". The former was owing chiefly to considerable improvement of trade in certain articles at the port of Madras and some of the minor ports, and the latter to the falling off in the exportation of rice and paddy from South Arcot and Tanjore.

30. *Stamps.*—The decrease of Rs. 1,[illegible]8,400 under Stamps is only nominal; the revenue from Court Fee Stamps for the three last months of the Fasli having been transferred to "Law and Justice." Otherwise an increase of Rs. 29,441 would have been the result.

31. *Demand, Collection, and Balance of Current Revenue.*—The total demand on account of all sources of revenue amounted to Rs. 717,71,645, of which Rs. 664,50,236, or rather more than 92½ per cent, was collected within the Fasli. The balance at the close of the Fasli was Rs. 3,20,718 exclusive of a remission of Rs. 691, and this was reduced to Rs. 1[illegible],561 on the 31st October 1870 by the subsequent collection of Rs. 38,06[illegible] up to that date.

32. The Government notice that the collections were unsatisfactory in the North Arcot District, but they trust that the orders issued by the Board on the subject will have a salutary effect. The explanation of the balances in the other districts needs no particular remark.

33. *Demand, Collection, and Balance of Arrears.*—The total demand on account of arrears amounted to Rs. 6[illegible] at the commencement of the Fasli. Deducting

the collection of Rs. 49,96,488 up to 31st October 1870 and the remission of Rs. 3,27,178, the balance left was [illegible]112. Of this the sum of Rs. 2,36,754-5-8 is stated to be irrecoverable, and [illegible]planation given in paragraphs 56 to 61 of the Board's report, sanction[illegible] writing off the amount. The Board have very properly excluded [illegible]recoverable balance the sum of Rs. 1,566-7-5 under "Permanent[illegible] the Salem District in the absence of any explanation regarding it.

34. The Government ob[illegible]tement referred to in paragraph [illegible]he report that Ryotwar and Mis-

Godavery, from Fasl		
Kistna,	,,	
Cuddapah,	,,	
Bellary,	,,	
Madras,	,,	
South Arcot,	,,	
Madura,	,,	,, 1265
Tinnevelly,	,,	,, 1267

[illegible]cous balances of several years [illegible]ing remain unsettled in the districts [illegible] in the margin. The Collectors [illegible] be instructed to inquire into them [illegible]hout further delay, and, if necessary, [illegible]mit special reports for their early [illegible]justment.

35. On the whole the pun[illegible] with which the public revenues were realized is gratifying and creditable to the Revenue officers. The extent to which coercive processes were used in the year under report was, however, more than that found necessary in the previous year. The increase occurred chiefly in North Arcot in consequence apparently of the indulgence allowed to the ryots in this district of late years on account of successive bad seasons, which is stated to have created in them a hope of finally evading payment.

	Fasli 1278. Fas[illegible]9.
	RS.
Number of persons against whom processes were issued...	48,742 32,652
Revenue realized by actual sales	1,05,490 1,49,966

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
,, the Accountant-General.

Exd. F. R. Bantleman.

Statement Shewing the Collectorates remain

Statement is prepared with reference to para

to Close of ... agency under all Stamp

14th May 1870 hi 710 (vide Para 64 Board's Settle

Report ... of Lusb

District	Permanently settled		Shrotriem Jodi		Ryotwar.		Miscellaneous		Total		Abkarry		Earth Salt		Licences		
	From what Lusby unad- Lusby	Amount from which remained unad- justed-	From what Lusby unad- Lusby	Amount from which remained unad- justed-	From what Lusby unad- Lusby	Amount from which remained unad- justed-	From what Lusby unad- Lusby	Amount from which remained unad- justed	From what Lusby unad- Lusby	Amount from which remained unad- justed	From what Lusby unad- Lusby	Amount from which remained unad- justed	From what Lusby unad- Lusby	Amount from which remained unad- justed	From what Lusby unad- Lusby	Amount from which remained unad- justed	To
		Rs		Rs		Rs		Rs		Rs		Rs		Rs		Rs	
Ganjam		"	1275	678	1274	678	3453	1275	678	1857	5437	"	"	"	"	"	5
Vizagapatam	1278		727	1277	678	79	1278	✓	172	1276	678	120	1098	"	"	"	1
Godavery	1277	678	7428	1277	678	80	1272	678	9409	1268	678	27688	293705	1278	527	"	2.9
Kistna	1278		154	1270	678	1198	1264	678	24053	1264	678	64640	90045	"	"	"	9
Nellore	"		"	1277	678	1982	1274	678	48429	1274	678	10135	60546	1278	414	"	6
Cuddapah	"		"	1276	678	715	1264	865	25438	1271	678	10395	36548	"	"	"	3
Bellary	"		"	1278		24	1270	678	17282	1268	678	19248	36554	"	"	1272	154
Kurnool	"		"	"		"	1274	678	1997	1274	678	12388	32355	"	"	1277	3
Madras	1278		2398	1272	154	2292	1269	713	39564	1269	678	78311	122565	1276	678	24809	14
N. Arcot	1277	678	1559	1273	678	2687	1274	678	97874	1274	678	88618	204676	1278	2550	"	20
S. Arcot	1278		37	1274	678	639	1262	678	41855	1272	678	7145	49676	"	"	"	4
Tanjore	"		"	"		"	1273	678	7432	1275	678	2330	10062	"	"	"	1
Trichinopoly	"		"	1275	678	707	1272	764	2033	1274	678	2309	5049	"	"	"	5
Madura	1277	678	1057	1274	678	486	1265	678	5657	1276	678	653	17369	1277	2542	"	19
Tinnevelly	"		"	1278		21	1267	678	20602	1275	678	3820	24343	"	"	"	24
Coimbatore	"		"	"		"	1276	678	3514	1274	754	112	3626	"	"	"	3
Neilgherries	"		"	"		"	1276	678	456	1270	678	291	747	"	"	"	
Salem	1271	678	1124	1271	678	832	1271	678	20168	1273	678	5347	37594	1277	10574	"	48
S. Canara	"		"	"		"	1277	678	295	1277	678	105	400	"	"	"	
Malabar	"		"	"		"	1272	678	8255		"	"	52555	1277	678	220	5
Total		48161			11769		375128			573462		1008530		41636		120	24

Revenue Department.

No. 618.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 2d March 1871.

Read the following ~~letter~~ Proc: of the Board of Revenue.

Submitting report on Settlement and Collection of Revenues of Madras Presidency for Fusly 1279.

} (N. E. 19th December 1870 No. 7184)

This report of the Board of Revenue on the settlement and collection of the Revenues of the Presidency for Fusly 1279, or Revenue year ending 30th June 1870 is, the Govt. are glad to observe, submitted within the prescribed time.

2 The gross Revenue of the

the year amounted to Rs: 713,11,476 against Rs: 661,54,137, the similar Revenue of July 1278. The latter sum was more than that brought to account in any previous year ~~by~~ it ~~has~~ exceeded ~~by~~ the ~~preceding~~ under-noted years ~~Sums~~ by the large sum of Rs 51,57,339. The immediate causes of this highly satisfactory result were the more favorable characters of the season which influenced the Revenue from Land and the elasticity of the Sundry Sources of Revenue, but the steady progress of the Revenues of the Presidency has from various causes become the normal condition of things. During the ~~Revenue~~ half of the last 30 ~~y~~, the ~~sum~~ as averaged between 457 and 464

Annexe.

	Rs:
1250 to 1254 -	457,68,572
1255 to 1259 -	464,31,416
1260 to 1264 -	458,77,257
1265 to 1269 -	512,66,592
1270 to 1274 -	607,48,957
1275 to 1279 -	655,30,522
Average of the first ~~5~~ 5	Rs: 460,25,748
do second do -	591,82,020
Increase -	131,56,272

And he last
R. Cowan.

Annexe ~~to~~ was transmitted
to Bombay in 1862.

464 lacs with much fluctuation and fell to 439 lacs during the last two years of the ~~period~~, while during the latter half of 1855/56 it has risen steadily as shown by the figures given in the margin, and the present increase over the first ~~period~~ is 131½ lacs or 28 per cent. The average of the new item of Revenue, Income tax, included in the Boards returns was Rs: 10¾ lacs, but the Moturpha tax, abolished simultaneously with the introduction of the Income and License taxes yielded 11¼ lacs. Thus it is evident that the large increase in the Revenue accrued almost entirely under the usual heads.

The charges of manage
ment and Collection and other
incidental expenses amounted to
Rs. 59,50,504 in Fusly 1279
against Rs. 62,61,759 in Fusly
1278, showing a decrease of Rs. 3,11,255
notwithstanding the increase of
abcue Rs. 51/2 lacs of the Revenue.
The saving it must however be
remarked was nominal to
the extent of Rs. 2,38,954, being
the amount of the salaries of
Village Establishments in Tanjore
for Eight Months, hitherto ex
debited to Imperial accounts
having for the first time in
the years under report been
transferred to the village Service
Funds to which the available
assets are now credited, that

making

for
making allowance to
the unusual amount of
refunds paid to the
Zemindars in some of
the Northern Districts
and in North Arcot
which form part of
the gross expenditure, it
is clear that a larger
amount of Revenue was
realized at a smaller cost.

4. The Government
also observe that
the per centage of the
average

Charges
Average of the first 15 years - 58,05,087
do — second do — 59,61,095
Increase — 1,56,008

average expenditure ex-
during the last 15
years was 12 ojamot
12½ in the previous
similar period
~~of~~ ~~years~~.

5. The Government
having thus briefly reviewed
the financial result-
s of the Revenue Administra-
tion of the Presidency,
will proceed to notice
the several points alluded to
in the Boards' reports-
Re

Season.

6. The season was on
the whole favorable fo
agriculture, pur~~ely~~
except in the Districts
of Madras, Cuddapah
and Kurnool. The
quantity of rain that
fell during the year
was generally abundan
and the rabi cultivation
dependent on river channels
and rain-fed tanks was
consequently extensive
and successful. The
cultivation of dry crops
was with certain exceptions
favorable. The Districts
of Madras and Cuddapah
suffered much from
the almost ~~entire~~ failure
of the N. E. monsoon though
in

in the latter the mean
crops irrigated from
by the Mahanadi
rivers which received
unusual freshes yielded
an fair crop. But Practically
the early prospects of
the season were so gloomy
as to check the spread of
cultivation, and the
disastrous floods in Nov.
seriously damaged the
Rabi crop.

7. The Sanitary condition
of the Presidency will
be seen in the figures in the
margin shown. The deaths
estimated on the available data
rate was 18.05 against 15.06
per mille in the previous
year and the numbers
carried

Sanitary Condition.

	Deaths. Year 1878.	Deaths Year 1879.
Cholera	4,490.	42,080.
Small Pox	24,070.	12,043
Fever	109,105.	136,789
Other diseases	247,931	270,991

carried off by epidimics
cholera and fever were
very large. The ravages
from small-pox alone
show a considerable
decrease. The separate
report of the Board of
Revenue on the state of
the Public health in the
Presidency in the year
under report was disposed
of in the Proceedings of
Government dated 22nd
March 1881
No. 578 and no further
remarks are required.
Cattle disease though
prevalent in almost
all the Districts did not
prove so destructive
as

as it used to do.—

8. The prices of the staple articles of food which commenced to fall in Fusly 1277 show a further decrease. The variations in wet grains range between 4 & 5 per cent and those in dry grains between 1 & 10 per cent below the prices of 1278. The Board remark that this result is a source of great disappointment to the ryots as

Prices.

Ryots Holdings.

at the high prices of late years have been a source of much gain to them. ~~The relief which~~ The fall in the prices ~~has afforded to the general population~~ ~~latter~~ from almost the famine rates of recent years has however ~~afforded relief~~ ~~been the cause of much disappointment~~ and prevented misery.

9. The extent of land occupied on Ryotwarry tenure in all the Districts, South Canara excepted was in acres 196,12,378 assessed at Rupees 345,05,756, against acres 192,12,865 assessed at 341,65,672 in Fusly 1278

1278. The gross increase was

	Increase	
	Acres	Assessment Rs
acres 399,513 assessed at Rs	399,513	340,084
340,084, and making allowance	105,969	10,985
for the excess in occupied	293,544	— 329,099

land discovered by the new survey in the Guntoor portion of the Kistna District, as well as for Amani land brought under Ryotwarry Settlement in the Tanjore District, the actual increase in the extent of occupied land was acres 293,544 assessed at Rupees 329,099, and not Rupees 216,304 as stated by the Board

Board. The Board have appa-

rently lost sight of the remark in para 8 of the Proceedings of Government dated 14 May 1870 No. 710 in which it was pointed out that comparison of the holdings is vitiated by including the assessment of South Canara without the corresponding entry of area.

10 The greater portion of the increase or Acres 263,209 assessed at Rupees 332,733 was

under

under ~~Land Temporary~~ Dry; the result of the favorable character of the season in several Districts as also of the transfer in the Cuddapah District of all garden lands relieved of the heavy garden assessment and assessed at the highest dry rate of each village from "Wet" to "Dry". The increase would have been still

still larger but for the relinquishment of upwards of 38,000 acres in the Bellary and Kurnool ~~Districts~~ in consequence of the fall in prices in those former and the failure of the early rains in the latter.

~~Land Temporary~~ Under Wet & Dry

II. a decrease of Rs. 3634 in assessment notwithstanding the increase of Acres 30,335 in the extent, in consequence of the transfer in Cuddapah of lands assessed at Rupees 198,300 to "Dry" as already stated. The improved irrigation in the Godavery and Kistna Districts has ~~caused~~ a considerable increase in the extent of the holdings.

12. The actual Ryotwar Settlement of the Presidency amounted to Rupees 353,04,762 against Rupees 337,62,627 in Fusly 1278

Ryotwar Settlement

	Fusly 1278	Fusly 1279
	Rs	Rs
Assessment on actual holdings	3,41,55,572	3,48,05,757
Deduct waste remitted	1,99,635	7,97,621
Remainder	3,39,66,037	3,37,08,136
Add		
Second crop assessment	5,32,290	6,54,981
Additional —do—	4,05,995	4,20,555
Water tax	9,50,792	10,62,735
Revenues of South Canara	13,58,104	12,72,369
	3,62,33,228	3,78,33,661
Deduct remissions	24,70,601	17,28,909
	337,62,627	3,53,04,762

13. The extent of lands actually cultivated shews an increase of acres 402,976 assessed at Rupees 356,626, and under lands left waste there was a decrease of acres 3663 assessed at Rupees 129,337. These variations and the increase in the other items, save South Canara entered in the margin are

positive

positive indications of the favourable character of the season. The decrease of Rupees 112,795 in South Canara was the result of the assignment of revenues from certain Estates to Religious Institutions in lieu of cash payments made from the Treasury.

Remissions

	Fusly 1278.	Fusly 1279
	Rs	Rs
Waste remissions	1,99,635	7,97,621
Occasional —do—	1,07,027	4,71,602

14. The occasional and waste remissions shew a large decrease as the natural result of the good season and the consequent successful issues of the ryots labours.

15. The remissions of a fixed character and deductions

from

from the collections on account

of the remuneration of village

servants &c. in the two years

are shown in the margin. The

decrease of only Rs. 9,812 under

the former needs no particular

remark. The increase under the

latter amounting to Rs. 3,03,635 occurs

chiefly under Village Services &c.

in consequence of the deductions

on account of the salaries of

Village establishments made in

the Fusly having been calculated

for the full year instead of for

portions as in the previous

year in several Districts

Re

	Remissions of fixed Kharjolies	Deductions from brief
Fusly 1278	112,678	Rs. 250896
1279	102,866	1154421
Decrease	9,812	303,525 Increase

Peishcush or Zemindary Revenue.

16. The settled revenue

under this head amounts

to Rs. 514,2,752 against Rs.

514,6522, in the previous

Fusly. The decrease of Rs.

3,770 is chiefly owing to the

expiration from the Peishcush

of the Pungamary Zemindary

in North Arcot of the quit

rent on Inams which

the Inam Commission

ruled should not be

collected after the

delivery of the titles

&c. &c.

Shotriem & Inam Quit-rent.

17. The small increase

of Rs. 1,363 under Shotriem

& Inam Quit-rent

Rs.

Fusly 1278 — 6,70,728

—"— 1279 — 6,72,091

Increase — 1,363

is the result of the

further enfranchisement

of

of Thirteen villages.

18. The Revenue under Miscellaneous amounts to Rs. 4,04,416 against Rs. 3,49,511 in Fasly 1278. The increase is chiefly owing to the ~~prohibition~~ ~~out~~ of assessment collected in some Districts on lands newly reclaimed and cultivated without acknowledgment ~~permission~~, to the larger extent of cultivation brought to record ~~out~~ after Jamabundy and ~~credited~~ to the sale proceeds of waste lands hitherto credited

Miscellaneous.

credited to Deposits but now transferred to Land Revenues.

19. The total Land Revenue demand under all heads amounted to Rs. 451,24,022 against Rupees 430,74,990 ~~being~~ The increase Rupees 20,49,032.-

20. There was a large recoveries

Special Products.

	Fasly 1278 acres	Fasly 1279 acres
Sugar cane	39,771	37,805.
Cotton	13,41,365.	17,58,022
Indigo	1,62,015.	2,81,053

Indigo influenced both by the season and the demand in the market for these articles. The decrease under Salt and Customs under Land

21. The demand on account of Sundry Sources of Revenue is shown in the subjoined table:

Items.	Finally 1278.	Finally 1279.	Difference.
Abkaree	4905643	6170075	+ 1264532
Income tax	73900	1308040	+ 1234140
License tax	507511	1748	— 505763
Salt	11198249	12409601	+ 1211352
Sea Customs	2588756	2769194	+ 180444
Land Customs	189756	177427	— 12329
Stamps	3949938	3811538	— 138400
Total	23413647	26647623	+ 3233976

Abkary 22. The increase of upwards of 12½ Lacs of Rupees under "Abkary" was the result of much active competition among the renters in all the Districts except Backergunge. The Board state that in the Backergunge District the farms were readily formed, comparatively few arrears in consequence of the apprehension of the holders that the state of the laws regarding the sale of toddy

toddy would diminish the profits from the farms. This subject received careful consideration in 1869 and any change in the law was deemed unnecessary and inexpedient. The High Court however ruled in their Proceedings, dated 17th June 1870, No. 1148 that State Palm juice, when by Excise laws the operation of natural causes ferments and becomes toddy, is as much manufactured by the person who extracts it as if the same

*Order dated 13th May 1869, No. 1338.

1871

Same result was produced by the process of distillation, and confirmed the conviction of certain persons in South Arcot under Sections 21 & 22 of Madras Act III of 1864, for keeping fermented toddy for the purpose of sale without having a licensed and for carrying more than one imperial quart of it without a permit. The Board will be requested to instruct the Collectors to

to maintain the interpretation of this Law indubitably known not the Districts not only for the information of the Public but also for the guidance of the Magistracy

23. The increase of more than 12½ lacs under Income tax was the necessary consequence of the enhanced rates of taxation, and the small sum collected under license tax appertained to the arrears of previous

Income & Licence Taxes.

Salt

previous years.

24. The increase under Salt was 12,11,352 notwithstanding the decrease of Indian Maunds 130,287 in the aggregate sales. The enhancement of the monopoly price of salt from Rupees 1-11-0 to Rupees 2 per Indian Maund in October 1869 was the cause of these results. The price of salt 10 years ago was Rs. 1-4-0 per Indian Maund of 82 lbs.

Years	Indian Maunds
1270	68,79,618
1271	65,51,624
1272	66,18,930
1273	69,58,430
1274	75,80,639
1275	81,11,677
1276	76,58,492
1277	66,69,562
1278	71,67,473
1279	70,57,189

and towards the close of

Early

July 1870 it was raised to Rupees 7-8-0, and the consequent fall in the sales did not recover itself till nearly three years afterwards. The extension of the Railways has had no little influence in the improvement. The rate was again raised to Rupees 8 in March 1866, or in the last quarter of

July

15

21

July 1875, the year in which the largest quantity was sold, and the sales during the subsequent years show considerable decrease. The present price of 2 Rupees the Maund has not yet had sufficient trial to judge of its effect and it remains to be seen whether the recent extension of the Madras Railway to Gooty and Bellary, as well as to the Bombay — by reducing cost of carriage frontier will not encounteract

the

the effect of the higher prices first
in the quantity sold in

25. The entire quantity
of salt sold during the
year was 70,57,189 Indian
Maunds out of the
total available quantity
of 156,14,786
Maunds, the balance

in

16 22/11

in store, exclusive of wastage at
the close of the Fasly was 82,91,050
Maunds against Indian Maunds
86,80,636 at the commencement
of the year. The Government in
para 22 of their Proceedings
dated 11th May 1870 No 710 remarks
that this latter stock was not
only less than the balance
of Fasly 1277 but was also
below the average of the
previous five years by more than
9¾ lacs. The decrease was chiefly
the result of the suspension of
manufacture in the Northern
parts of the Madras District

inconsequence

in consequence of the Annual Bar not having been opened till April 1869 and the Board were requested to take early steps to guard against a similar contingency reducing the quantity in store below the usual standard. The Board explain that the deficiency in Madras has been made up by the manufacture of 24,22,504 Maunds against 6,85,07 Maunds in Fusly 1278, but nevertheless the entire stock in the Presidency

was much less than what it should have been. The quantity manufactured and received into store in all the Districts (Madras excepted) was Indian Maunds 24,94,211 against Indian Maunds 5,78,895 in Fusly 1278, and the stocks in several Districts must therefore be much below the probable requirements for 18 months. The Board will be requested to examine the details and to issue instructions

instructions for increasing this manufacture in ~~those~~ such Districts in which it may be found necessary.

26 The charges of the Salt Department amounted to Rupees 13,21,742 against Rupees 13,86,060 in Fasly 1278, and the ratios to gross revenue in the two years were 10½ and 12 respectively.

The decrease of Rs. 64,318 was the combined result of an increase of Rs. 157,412 in Madras (134,092) and four other Districts, and the decrease of Rs. 2,21,730 in the remaining seven Dists. The large increase in Madras and the large decreases in the other Districts were the necessary consequences of the variations in the quantities manufactured and purchased. The expenditure under Petty Construction & Repairs was only Rs. 16,296 against Rs. 46,957 in the previous year. The Board do not state the circumstances under which the outlay

are the Salt works, was so small, and they will be requested to notice the subject in the future reports.

27. The net Salt Revenue of the year amounted to Rs 11087,514 showing an increase of Rs 1276,319 over the net revenue of July 1278, and of Rs 1796,167 over the average net revenue of the last five years. The recent increase in the price of Salt has proved serious-ful in a Financial point of view, but it has apparently diminished the consumption for the present as already pointed out.

The full supplyment of the Budget grant to the extent necessary should be considered as a primary duty of the Govt. in charge of the Salt Dept.

	lb.
1274	8519,728
1275	8677,539
1276	10170053
1277	9278,221
1278	9811,195
	46456,736
Average	9291,347

28. The total wastage of Salt in the year amounted to Indian Maunds 212,501-16-- of the value of Rs 25,873-15-1 at the prime cost, and of Rs 407,191-8-9 at the Monopoly price, against Indian Maunds 193527-13 of the value of Rupees 22,561-4-1 at prime cost, and of Rs 3,22,764-12-2 at the Monopoly prices in the previous year. Notwithstanding the larger quantity sold in that year and this result is to be explained by the Board. It is owing apparently to the large wastage in

in the Madras District caused by the removal of salt from one platform to another as well as to the comparatively higher ratios of wastage in the Districts noted in the margin. The ratios in most cases are below 5 per cent, but this maximum must generally be passed by Government without much notice is not to be allowed as a matter of course and but satisfactory explanation should be required for any increase above the rates

	Fasly 12/6	Fasly 12/7
Ganjam.	3.87.	4.23
Vizagapatam.	1.80.	3.47
Kistna —	5.81	7.06
Nellore —	3.61	4.79
Madura —	4.34	4.93
South Canara —	2.46	2.60

× Madras 11.50
Kistna — 7.06
Godavery — 6.42
Tinnevelly — 6.08
Tanjore — 5.78

20

ratios of the previous
years and the average
ratio of the preceding
three years. The rate o
wastage in five distr
was more than 5%. The
high rate in Madras
was owing to special
causes as already state
but the Collectors of
the other Districts excep
Godavery have not
rendered any explanation
on the subject. The
Board state that
it was probably
due

due to the fact that several very old heaps were opened for sale during the year and recommend that sanction be granted for writing off the entire waste. This is a matter in which the local and higher authorities cannot be too careful, and Government must therefore decline to accept the Board's recommendation but sanction is granted for writing off the wastage in the remaining Districts Amounting to Indian Rupees 150 431-6-0. The Board will submit at an early date the explanation of the Collectors of the Districts named in the margin on the subject.

Total wastage -	Indian Rupees	212,501-16-0
*Deduct wastage in Kistna, Timevelly and Tanjore	-	62,070-10-0
		150,431-6-0

The increase o
Rupees 1,66,115 under the
aggregate of these items
of revenue was the combine
result of an increase of
Rupees 1,80,444 under Sea
Customs and a decrease of
Rupees 12,329 under Land
Customs. The former was
owing chiefly to considerable
improvement of trade in
certain articles at the port
of Madras and some of
the minor ports and the latter
to the falling off in the exportation
of rice and paddy from South

Arcot

Arcot and Tanjore.

30. The decrease of Rs. 1,38,400 under Stamps is only nominal, the revenue from Court Fee Stamps for the three last months of the Fusly having been transferred to "Law and Justice". Otherwise an increase of Rupees 29,446 would have been the result.

Stamps.

31. The total demand on account of all sources of revenue amounted to Rs 711,71,645 of which Rupees 664,50,236 or nearly more than 92 1/2 per cent

Demand, Collection & Balance of Current Revenue.

per cent was collected
within the Fusly. The
balance at the close
the Fusly was Rs. 53,20,71
Exclusive of the remission
of Rupees 691 and this
was reduced to Rupees
15,14,561 on the 31st Octob
1870 by the subsequent
collection of Rupees 38,06,15
up to that date.

31. The Govt. notice
that the collections were
unsatisfactory in the North
Arcot District but they trust
that the orders issued by
the

the Board on the subject will have a salutary effect. The explanation of the balances in the other Districts needs no particular remark.

Demand, Collection & Balance of Arrears

33 The total demands on account of arrears amounted to Rupees 62,38,728 at the commencement of the fasly. Deducting the collections of Rupees 49,96,438 up to 31st October 1870 & the remission of Rs. 3,27,178 the balance left was Rs. 9,15,112. Of this the sum of Rs 2,36,754-5-8. is stated to be irrecoverable

Godavery from Fasli		1268
Kistna from	"	1264
Cuddapah from	"	1264
Bellary from	"	1268
Madras from	"	1269
South Arcot from	"	1262
Madura from	"	1265
Tinnevelly from	"	1267

irrecoverable and rem
the explanation given
5 & 61 of the Board's repo
sanction is granted for w
off the amount. The Boa
have very properly exc
from the irrecoverable ba
the sum of Rs 1,566-7-
"Permanently Settled" in
Salem District in the a
of any explanation Board
34. The government ob
from the statement refer
to in para 64 of the repo
that Ryotwar and miscell
balances of several year
standing remain unsettle
in the Districts noted in the
margin. The Collectors sho
be instructed to enquire
into them without further delay and if necessary
submit special reports for
their early adjustment.

35. On the whole the punctuality with which the Public Revenues were realized is gratifying and creditable to the Revenue Officers. The extent to which Coercive processes were used in the year under report was however more than that found necessary in the previous year. The increase occured chiefly in North Arcot in consequence apparently of the indulgence allowed to the ryots in this District of late years on account of the seasons which is stated to have created in them a hope of finally evading payment.

	Fasli 1278	Fasli 1279.
Number of persons against whom processes were issued —	48742	82,62
Revenue realized by actual Sales Rs —	105,490	149966

14 Tahsildars Revenue Deputy Tahsildars & Accountants

Ryotwary Settlement in the Tanjore District, the actual increase in the extent of occupied land was acres 2,93,544, assessed at Rs. 3,29,099, and not Rs. 2,16,304 as stated by the Board. The Board have apparently lost sight of the remark in paragraph 8 of the Proceedings of Government, dated 14th May 1870, No. 710, in which it was pointed out that comparisons of these figures is vitiated by including in the assessment of South Canara without the corresponding entry of area.

10. The greater portion of the increase, or acres 2,63,209, assessed at Rs. 3,32,733, was, under "Dry land occupation," the result of the favourable character of the season in several districts, as also the transfer in the Cuddapah District of all garden-lands relieved of the heavy garden assessment, and assessed at the highest dry rate of each village from "Wet" to "Dry." The increase would have been still larger but for the relinquishment of upwards of 38,000 acres in Bellary and Kurnool in consequence of the fall in prices in the former district and the failure of the early rains in the latter.

11. Under "Wet land occupation" there was a decrease of Rs. 3,634 in assessment, notwithstanding the increase of acres 30,335 in the extent, in consequence of the transfer in Cuddapah of lands assesed at Rs. 1,98,300 to "Dry" as already stated. The improved irrigation in the Godavery and Kistna Districts has induced a considerable increase in the extent of the holdings.

	Fasli 1278.	Fasli 1279.
	RS.	RS.
Assessment on actual holdings... ...	341,65,672	345,03,756
Deduct waste remitted	11,99,635	7,97,631
Remainder...	329,66,037	337,08,125
Add—		
Second crop assessment	5,32,297	5,50,948
Additional assessment	4,08,998	4,39,555
Water-tax	9,40,792	10,62,725
Revenue of South Canara	13,85,104	12,72,309
	362,33,228	370,33,662
Deduct remissions.	24,70,601	17,28,900
	337,62,627	353,04,762

12. *Ryotwar Settlement.*—The actual Ryotwar Settlement of the Presidency amounted to Rs. 353,04,762 agains Rs. 337,62,627 in Fasli 1278.

13. The extent of land actually cultivated shows an increase of acres 4,02,976, assessed at Rs. 3,56,626, while under lands left waste there was a decrease of acres 3,463, assessed at Rs. 1,29,337. These variations and the increase in the other items, save South Canara, entered in the margin are positive indications of the favourable character of the season. The decrease of Rs. 1,12,795 in South Canara was the result of the assignment of revenues from certain estates to religious institutions in lieu of cash payments made from the treasury.

	Fasli 1278.	Fasli 1279.
	RS.	RS.
Waste remissions ...	11,99,635	7,97,631
Occasional do. ...	15,07,027	4,71,602

14. *Remissions.*—The "occasional and waste" remissions show a large decrease as the natural result of the good season and the consequent successful issue of the ryots' labours.

15. The remissions of a fixed character and deductions from the collections on account of the remuneration of village-servants, etc., in the two years are shown in the margin. The decrease of only Rs. 9,812 under the former needs no particular remark. The increase under the latter, amounting to Rs. 3,03,535, occurs chiefly under Village Service Cess, in consequence of the deductions on account of the salaries of village establishments made in the Fasli having been calculated for the full year instead of for portions as in the previous year in several districts.

	Remissions of a fixed character.	Deductions heriz.
	Rs.	Rs.
Fasli 1278	... 3,12,678	
,, 1279	... 1,02,866	1,54,43[illegible]
Decrease	... 9,812	Incr. 3,03,535

16. *Peishcush or Zemindari Revenue.*—The settled revenue under this head amounted to Rs. 51,42,752 against Rs. 51,46,522 in the previous Fasli. The decrease of Rs. 3,770 is chiefly owing to the exclusion from the Peishcush of the Punganur Zemindari in North Arcot of the quit-rent on Inams which the Inam Commissioner ruled should not be collected till after the delivery of the Title-deeds.

	Rs.
Fasli 1278...	3,70,728
,, 1279...	6,72,091
Increase...	1,363

17. *Shotriem and Inam Quit-rent.*—The small increase of Rs. 1,363 under Shrotriem and Inam quit-rent is the result of the further enfranchisement of Shrotriem villages.

18. *Miscellaneous.*—The revenue under Miscellaneous amounts to Rs. 40,04,416 against Rs. 34,95,113 in Fasli 1278. The increase is chiefly owing to the special assessment collected in some districts on lands occupied and cultivated without acknowledgment, to the larger extent of cultivation brought to account after Jamabandi, and to the sale-proceeds of waste lands hitherto credited to deposits but now transferred to Land-revenue.

19. The total Land-revenue demand under all heads amounted to Rs. 451,24,022 against Rs. 430,74,890, the increase being Rs. 20,49,032.

	Fasli 1278.	Fasli 1279.
	Acres.	Acres.
Sugar-cane ...	39,771	37,8[illegible]
Cotton ...	13,41,365	17,58,[illegible]
Indigo ...	1,62,015	2,81,[illegible]

20. *Special products.*—There was a large increase under Cotton and Indigo influenced both by the season and the demand in the market for these articles. The decrease under Sugar-cane was very small.

21. The demand on account of sundry sources of revenue is shown in the subjoined table :—

Items	Fasli 1278.	Fasli 1279.	Difference.
Abkarry	49,05,543	61,70,075	+ 12,64,532
Income-tax	73,900	13,08,040	+ 12,34,140
License-tax	5,07,511	1,748	— 5,05,763
Salt	111,98,249	124,09,601	+ 12,11,352
Sea Customs	25,88,750	27,69,194	+ 1,80,444
Land Customs	1,89,756	1,77,427	— 12,329
Stamps	39,49,938	38,11,538	— 1,38,400
Total...	234,13,647	266,47,623	+ 32,33,976

22. *Abkarry.*—The increase of upwards of 12½ lacs of Rs. under "Abkarry" was the result of much active competition among the renters in all the districts, except Godavery. The Board state that in the Godavery District the farms were re-sold for comparatively lower prices in consequence of the apprehension of the bidders that the state of the law regarding the sale of toddy would diminish the profits from the farms. This subject received careful consideration* in 1869, and the Court, however, ruled in their Order that no change in the law was deemed necessary and inexpedient. The High "sweet palm-juice which, by exposure to the fermentation of natural causes, ferments and becomes toddy, is as much manufactured by the person who exposes it as if the same result was produced by distillation," and confirmed the conviction of certain persons in Salem under Sections 21 and 22 of Madras Act III. of 1864, for keeping fermented toddy for the purpose of sale without being licensed, and for carrying more than one Imperial quart of it without a permit. The Board will be requested to instruct the Collectors to make this interpretation of the law widely known in the districts, not only for the information of the public, but also for the guidance of the subordinate magistracy.

* Order, dated 13th May 1869, [illegible] 7th June 1870, No. 1,148,

23. *Income and License Taxes.*—The increase of more than 12¼ lacs under Income-tax was the necessary consequence of the enhanced rates of taxation, and the small sum collected under License-tax appertained to the arrears of previous years.

24. *Salt.*—The increase under "Salt" was 12,11,352 notwithstanding the decrease of Indian Maunds 1,30,284 in the aggregate sales. The enhancement of the monopoly price of Salt from Rs. 1-11-0 to Rs. 2 per Indian Maund in October 1869 was the cause of these results. The price of Salt ten years ago was Rs. 1-6-0 per Indian Maund of 82⅔ lbs. Towards the close of Fasli 1270 it was raised to Rs. 1-8-0, and the consequent fall in the sales did not recover itself till nearly three years afterwards. The extension of the railways has had no little influence in the improvement. The rate was again raised to Rs. 1-11-0 in March 1866, or in the last quarter of Fasli 1275, the year in which the largest quantity was sold, and the sales during the subsequent years show a considerable decrease. The present price of 2 Rs. per Maund has not yet had sufficient trial to judge of its effect, and it remains to be seen whether the recent extension of the Madras Railway to Ghooty and Bellary, as well as to the Bombay frontier, will not, by reducing cost of carriage, counteract the effect of the higher first price on the quantity sold.

Faslies	Indian Maunds.
1270...	68,79,[illegible]
1271...	65,51,624
1272...	66,18,930
1273...	68,58,430
1274...	75,80,639
1275...	81,11,617
1276...	74,58,492
1277...	66,69,562
1278...	71,87,478
1279...	70,57,18[illegible]

25. The entire quantity of Salt sold during the year was 70,57,189 Indian Maunds out of the total available quantity of 156,14,786 Maunds, the balance in store exclusive of wastage at the close of the Fasli was 82,91,050 Maunds against Indian Maunds 86,80,636 at the commencement of the year. The Government in paragraph 22 of their Proceedings, dated 14th May 1870, No. 710, re[illegible]

that this latter stock was not only less than the balance of Fasli 1277, but was also below the average of the previous five years by more than 9¼ lacs. The decrease was chiefly the result of the suspensi[on] anufacture in the northern pans of the Madras District in consequenc[e] nore Bar not having been opened till April 1869, and the Board wer[e] to take early steps to guard against a similar contingency reducing t[he] store below the usual standard. The Board explain that the deficienc[y] been made up by the manufacture of 24,22,504 Maunds against [the] in Fasli 1278, but nevertheless the entire stock in the Preside[ncy] than what it should have been. The quantity manufactured an[d] store in all the districts (Madras excepted) was Indian Maunds [57,81,895] inst Indian Maunds 57,81,895 in Fasli 1278, and the stocks in sev[eral] ust, therefore, be much below the probable requirements for eighteen [months]. The Board will be requested to examine the details and to issue instructions for increasing the manufacture in those districts in which it may be found necessary.

26. The charges of the Salt Department amounted to Rs. 13,2[1],742 against Rs. 13,86,060 in Fasli 1278, and the ratios to gross revenue in the two years were 10½ and 12 respectively. The decrease of Rs. 64,318 was the combined result of an increase of Rs. 1,57,412 in Madras (1,31,092) and four other districts, and the decrease of Rs. 2,21,730 in the remaining seven districts. The large increase in Madras and the large decrease in the other districts were the necessary consequences of the variations in the quantities manufactured and purchased. The expenditure under "Petty Construction and Repairs" was only Rs. 16,296 against Rs. 46,957 in the previous year. The Board do not state the circumstances under which the outlay on the salt works was so small, and they will be requested to notice the subject in the future reports. The full employment of the Budget grant to the extent necessary should be insisted on as a primary duty of the Deputy-Collectors in immediate charge of the Salt Department.

27. The net Salt-revenue of the year amounted to Rs. 110,87,514, showing an increase of Rs. 12,76,319 over the net revenue of Fasli 1278 and of Rs. 17,96,167 over the average net revenue of the last five years. The recent increase in the price of salt has proved successful in a financial point of view, but it has apparently tended to diminish consumption for the present as already pointed out.

Faslies	Rs.
1274	85,19,7[..]
1275	86,77,[..]
1276	101,70,[..]
1277	92,78,2[..]
1278	98,11,1[..]
	464,56,7[..]
Average ...	92,91,[..]

28. The total wastage of Salt [in] the year amounted to Indian Maunds 2,12,501-16-0 of the monopoly value of Rs. [..],873-15-1 at prime cost, and of Rs. 4,07,191-8-9 at the monopoly price against Indian Maunds 1,93,527-13 of the value of Rs. 22,561-4-1 at prime cost, and of Rs. 322,761-12-2 at the monopoly price in the previous year, notwithstanding the larger quantity sold in that year, and this result is not explained by the Board. It is owing apparently to the large wastage in the Madras District caused by the removal of Salt from one platform to another as well as to the comparatively higher rates of wastage in the districts noted in the

margin. The ratios in most cases are below 5 per cent., but this maximum generally

	Fasli 1278.	Fasli [..]
Ganjam	3·87	4·2
Vizagapatam	1·80	3·4[..]
Kistna	5·81	7·0[..]
Nellore	3·61	4·7[..]
Madura	4·34	4
South Canara...	2·46	

* Madras ... ...
Kistna ... ...
Godavery ... ...
Tinnevelly ... ...
Tanjore ... ...

very, have not rendered any ex[..] was *probably* due to the fact tha[t] during the year, and recommend [..] entire waste. This is a matter in w[hich] too careful, and Government must th[..]

	In Mds.	
Total wastage...	2,12,501-16-0	a[..]
Deduct wastage in Kistna, Tinnevelly, and Tanjore ...	32,070-10-0	1,5[..],[..]1-6-0.
	50,431-6-0	

y Government without much not to be allowed as a matter e, and satisfactory explanation be required for any increase e ratio of the previous year and ge ratio of the preceding three The rate of wastage in five* was more than 5 per cent. The adras was owing to *special* stated, but the Collec- istricts, except Goda- ubject. The Board state that it ld heaps were opened for sale be granted for writing off the and higher authorities cannot be e to accept the Board's recom- on, but sanction is granted for off the wastage in the remaining amounting to Indian Maunds [..],[..]1-6-0. The Board will submit at an early date the explanation of the Collectors of the districts named in the margin on the subject.

29. *Sea and Land Customs*.—The increase of Rs. 1,68,115 under the aggregate of these items of revenue was the combined result of an increase of Rs. 1,80,444 under "Sea Customs," and a decrease of Rs. 12,329 under "Land Customs". The former was owing chiefly to considerable improvement of trade in certain articles at the port of Madras and some of the minor ports, and the latter to the falling off in the exportation of rice and paddy from South Arcot and Tanjore.

30. *Stamps*.—The decrease of Rs. 1,[..]8,400 under Stamps is only nominal; the revenue from Court Fee Stamps for the three last months of the Fasli having been transferred to "Law and Justice." Otherwise an increase of Rs. 29,441 would have been the result.

31. *Demand, Collection, and Balance of Current Revenue*.—The total demand on account of all sources of revenue amounted to Rs. 717,71,645, of which Rs. 664,50,236, or rather more than 92½ per cent was collected within the Fasli. The balance at the close of the Fasli was Rs. 53,20,718 exclusive of a remission of Rs. 691, and this was reduced to Rs. [..]4,561 on the 31st October 1870 by the subsequent collection of Rs. 38,06,157 up to that date.

32. The Government notice that the collections were unsatisfactory in the North Arcot District, but they trust that the orders issued by the Board on the subject will have a salutary effect. The explanation of the balances in the other districts needs no particular remark.

33. *Demand, Collection, and Balance of Arrears*.—The total demand on account of arrears amounted to Rs. [..] at the commencement of the Fasli. Deducting

the collection of Rs. 49,96,438 up to 31st October 1870 and the remission of Rs. 3,27,178, the balance left was [illegible]112. Of this the sum of Rs. 2,36,751-5-8 is stated to be irrecoverable, and [illegible]planation given in paragraphs 56 to 61 of the Board's report, sanction[illegible] writing off the amount. The Board have very properly excluded [illegible]recoverable balance the sum of Rs. 1,566-7-5 under "Permanent[illegible] the Salem District in the absence of any explanation regarding it.

34. The Government ob[illegible]

[illegible]ttement referred to in paragraph

Godavery, from Fasl[illegible]
Kistna, ,,
Cuddapah, ,,
Bellary, ,,
Madras, ,,
South Arcot, ,,
Madura, ,, ,, 1265
Tinnevelly, ,, ,, 1267

[illegible]e report that Ryotwar and Mis-[illegible]ous balances of several years [illegible]ing remain unsettled in the districts [illegible] in the margin. The Collectors [illegible] be instructed to inquire into them [illegible]thout further delay, and if necessary, [illegible]mit special reports for their early [illegible]justment.

35. On the whole the pun[illegible] with which the public revenues were realized is gratifying and creditable to the Revenue-officers. The extent to which coercive processes were used in the year under report was, however, more than that found necessary in the previous year. The increase occurred chiefly in North Arcot in consequence apparently of the indulgence allowed to the ryots in this district of late years on account of successive bad seasons, which is stated to have created in them a hope of finally evading payment.

	Fasli 1278. Fas[illegible]9.
	Rs.
Number of persons against whom processes were issued...	48,742 52,652
Revenue realized by actual sales	1,05,490 1,49,966

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.
,, the Accountant-General.

Exd. F. R. Bannerman.

Govt. of {1871} Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c, &c, &c.

Lr. dd. 2, 23 I

Read.

G. O

Nos. 20-23.

Special Cadre Staff of Assistant Collectors Proposals of the Board of Revenue submitting the Report for Fasli 1279 reviewed