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*Proceedings of the Madras Government, Revenue Department,
4th February 1873.*

No. 20. Read the following Proceedings of the Board of Revenue, dated 30th January 1873, No. 125 :—

Read the following papers :—

Proceedings of the Madras Government, dated 15th November 1872, No. 1,565, Revenue Department.

ABSTRACT.—Communicating request of Government of India to be supplied with Statements of all Receipts and Expenditure on account of Land Revenue, and the Salt Department.

Proceedings of the Madras Government, dated 27th November 1872, No. 161, Revenue Department.

ABSTRACT.—*Expenditure under Minor Departments.*—Resolution of Government of India, calling for Statements in connection with it, communicated to Board of Revenue for information and guidance.

Proceedings of the Madras Government, dated 13th December 1872, No. 1,675, Revenue Department.

ABSTRACT.—*Canal Revenue in Madras Presidency.*—Letter from Government of India, requesting to be furnished with a Memorandum of the procedure followed in its realization, communicated to Board of Revenue for immediate attention.

Proceedings of the Madras Government, dated 8th January 1873, No. 63, Public Works Department.

ABSTRACT.—Explaining the term Canal Revenue as used by the Government of India in their letter, dated 6th November 1872, No. 961.

Official Memorandum from the Acting Under Secretary to Government, to the Board of Revenue dated Fort Saint George, 7th January 1873, No. 5, Revenue Department.

ABSTRACT.—Requesting early reply to Government Order, calling for Statements of Receipts and Expenditure on account of Land Revenue and Salt.

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THE receipts and charges in 1871-72 in the several branches of Revenue under the control of the Board of Revenue were as shown below :—

Receipts.		Charges.	
	RS.		RS.
1. Land Revenue	*443,53,411	1. Land Revenue	33,14,125
2. Salt	130,78,407	2. Salt	15,44,154
3. Excise on Spirits and Drugs.	57,08,924	3. Excise on Spirits and Drugs..	1,71,009
4. Assessed Taxes—*		4. Assessed Taxes	34,981
Income-tax 9,88,593		5. Sea Customs... ..	1,38,233
License-tax (arrears).. 625		6. Land Customs	11,986
	9,89,218	7. Stamps	1,57,954
5. Sea Customs	29,28,050	8. Forests... ..	3,46,911
6. Land Customs	2,04,233	9. Minor Departments—	
7. Stamps	39,93,576	(1.) Public Exhibitions ...	2,037
8. Forests	4,18,861	(2.) Government Farm or	
		Agricultural Exhibitions.	23,941
Total... ..	716,74,680	(3.) Census	24,288
Provincial.		10. Administration, Board of	
9. Stamping Weights and Mea-		Revenue	2,59,859
sures	11,914	11. Refunds and Drawbacks ...	2,47,654
10. Printing... ..	18,994		
11. Local Funds†	87,03,146	Total... ..	62,77,132
		Provincial.	
Total... ..	804,08,734	12. Stamping Weights and Mea-	
		sures	5,298
		13. Printing	58,905
		14. Local Funds... ..	65,79,594
		Total... ..	129,20,929

LAND REVENUE.

II.—An account of the systems under which Land Revenue is realized.

The State possesses a right everywhere to sell up any proprietor of land unless the tax on that land, fixed by the Government at their discretion but in accordance with certain principles, is paid by him, and a right which exists in all places except permanently settled estates, Malabar and perhaps part of Canara, but is restricted where the ancient "Merassi" system (or hereditary lien on the village area) is in force as in Chingleput and Tanjore, to all land which is not held and paid for by farmers.

2. *Ryotwary*.—Throughout four-fifths of the Presidency, the State collects its tax direct from the cultivator, who is to all intents and purposes a peasant proprietor; his right of property in his land being indefeasible unless and until he fails to pay the land-tax due on it.

* The figures given in the Accountant-General's books are—

	RS.
Land Revenue	444,03,126
Assessed Taxes	10,25,546

These include certain items not under the control of the Board. Hence the difference.

	RS.
† Out-standing balance.....	24,26,714
Grants from Provincial Funds.....	9,50,893
Other receipts.....	53,25,539
Total... ..	87,03,146

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3. The land is divided nearly everywhere into fields, and the tax on each field is fixed. During a stated period of each year cultivators may either obtain more fields or give up any of those which they have. Remissions of the tax are granted in specified cases, as for instance when there is a failure of irrigation from a supply of water assumed to be sufficient when the tax was fixed. Charges are made in addition to the fixed field-tax when water is supplied to irrigate a second crop in the same year on land taxed as growing only one crop, or when water is supplied to land which is taxed as not being so supplied.

4. There is an annual settlement (Jummaabundy) at which are recorded alterations in the land held by each proprietor who has increased or diminished his property, remissions of tax granted under the rules, and charges made in addition to the field-tax for irrigation.

5. This system, which is known as the *Ryotwary* system, is the most familiar to the people, and it creates an elastic revenue which increases, as increasing population and prosperity cause more land to be reclaimed and cultivated.

6. The amount of revenue due under this system in the year, beginning on the 1st July 1870 and ending on the 30th June 1871, was £3,631,407. Ten years before, in 1860-61, it was £3,417,926. The expansion has been regular from year to year.

7. It has been observed that the State has a right to fix the land-tax at its discretion, but in accordance with certain principles. In cases where Government deals direct with the peasant proprietors (ryots) it is held that the tax can be altered from time to time, and (with a few exceptions) that its proper amount is half the value of the net produce of the land after the expenses of cultivation have been deducted from the gross produce. At the commencement of the British rule, the tax was determined in a rough and ready manner, which left many anomalies and inequalities to be afterwards rectified. The worst of these have been amended from time to time, and now there is a Survey Department which determines the exact area of villages and subdivisions of villages (kandams) and fields, and a Settlement Department which calculates the rate of assessment, or, in other words, the tax which should be paid for each in accordance with the "half net" principle. The assessments thus revised are to be in force for thirty years. In Godavery, Kistna, and part of Kurnool an important deviation has been allowed from the "half net" principle in the case of land irrigated by channels led from the great anicuts across the Godavery, Kistna, and Tungabhadra. The land-tax has been calculated as if the land were not irrigated, and the irrigation is charged for at a uniform rate per acre.

8. *Permanent or Zemindary Settlement*.—About one-fifth of the Presidency is permanently settled, i. e., the land-tax on so much of it is fixed for ever. Where this is the case all the rights of the State have been made over to private proprietors who are called in most cases Zemindars. The proprietor is the owner of all waste land or land not held by cultivators within the limits of the estate, and he derives from Government the right to sell up cultivators when they fail to pay the land-tax. The portion of the tax payable to Government by the proprietor is fixed for ever, so that no increase of revenue accrues to the State as more and more land is brought under cultivation. In most portions of the Northern Districts the British Government found this tenure in existence on their assumption of the country, the proprietors being the nominees of the Mahomedan Government, and occasionally the descendants of Hindoo independent Princes. A similar settlement was also found to be in force with certain chieftains in other portions of the Presidency, and shortly after the British assumption it was contemplated to extend it to all parts as was done in Bengal, but before the intention had been carried out to any great extent it became evident that an enormous and useless sacrifice of revenue would thus be inevitable and wiser counsels prevailed. Since the tax on these estates was fixed their value has doubled, but the State derives no benefit, and the owners are with the rarest exceptions listless and apathetic, possessing none of the merits which in England are supposed to appertain to great landlords.

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The five largest estates, the revenue paid by them to Government (Peishcush) and the estimated value of the rent roll are as follow :—

Estates.	Revenue paid to Govern- ment.	Estimated rent roll.
	RS.	RS.
Vizianagram	4,96,426	19,64,000
Vencatagherry	3,90,937	7,80,000
Ramnad	3,24,404	5,98,000
Shevagungah	2,88,317	7,00,000
Pittapuram	2,50,239	5,60,000

The revenue derived from permanently settled estates in the year, beginning on the 1st July 1870 and ending on the 30th June 1871, was £514,364.

9. *Inam*.—When the State has given up its right to the land-tax, or a portion of it in favour of an individual or an institution, or to remunerate persons for performing certain duties the grant is termed an *Inam*. An enormous number of such grants was made by former Governments, and it was a condition of most of them that they could not be alienated without the consent of the State, that they would escheat to Government on the failure of male heirs in the direct line, and that they might be cancelled on the occurrence of any lapse. In some cases the grants are to be resumed after a certain number of lives, i.e., after a certain number of successions by inheritance. In 1858 a Commission was established to examine the titles of the possessors of *Inams*, and to *enfranchise* them by commuting for a moderate quit-rent the right of Government to prevent alienation or resume. In cases where the *Inam* is a grant to remunerate services rendered by successive holders the grant has been simply confirmed or annulled. The work is now almost finished.

The amount of quit-rent paid on land held under these grants in the year, beginning on the 1st July 1870 and ending on the 30th June 1871, was £188,989. Ten years before it was £136,370. The increase is chiefly due to the quit-rent imposed by the Commission when enfranchising the grants.

10. *Miscellaneous*.—In addition to the revenues already described there are many miscellaneous items. The largest of these is between £80,000 and £90,000, and is the sum paid for water supplied by means of the Kistna and Godavery canals to permanently settled estates (*Zemindaries*) and land granted on favourable terms as to land-tax (*Inams*). The total amount in the year, beginning on the 1st July 1870 and ending on the 30th June 1871, was £269,971. Thus the land revenue of the year just described was—

	£
Ryotwary	3,631,407
Permanently settled	514,364
<i>Inam</i>	188,989
Miscellaneous	269,971
Total	4,604,731

11.—The amount of the Land Revenue.

11. Hitherto in giving the component parts of the land revenue it has been necessary to refer to the accounts of the local year or *Fashi*, which corresponds to the cultivating seasons. In the

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following list, which shows the total collections for the last ten years, the years designated are the official years used throughout India:—

	£		£
1861-62	4,112,588	1867-68	4,239,705
1862-63	4,206,498	1868-69	4,058,757
1863-64	4,296,535	1869-70	4,476,956
1864-65	4,181,162	1870-71	4,393,351
1865-66	4,291,766	1871-72	4,435,341
1866-67*	3,635,509		

III.—An account of the Establishments employed in realizing the Land Revenue, etc.

12. The basis of the system of Revenue administration is found in the village corporations which have existed from time immemorial. The principal officers are the Headman who collects the Government demand and settles petty criminal cases and civil disputes, the Accountant (*Curnam*) who keeps the Revenue accounts, and Watchman who performs the duties of village police. These village officers were originally remunerated partly by grants of land-tax (*Inams*), and partly by contributions made by the villagers in proportion to their crops (*Merahs*), and all suits regarding such offices and their emoluments are kept in the hands of Revenue officers by Regulation VI. of 1831. Of late years this system of remuneration has not worked well, and Madras Act IV. of 1864 provides for re-placing it by a system of money payments. The grants of land-tax assigned for this purpose are then assessed at five-eighths of the full tax, and the cultivators pay one Anna in the Rupee on their assessment instead of their former contributions (*Merahs*). With the funds thus obtained the village officers are paid on a regular scale, settled district by district.

The present cost of the village establishments in land and fees is about 47 lacs of Rupees.

13. There are 27,802 villages, (excluding those in permanently settled estates,) and they are distributed into 156 taluqs, each of which is controlled by a *Tahsildar*. The following statement shows the average area, number of villages, population, and land revenue (for 1870-71) of the taluqs in each district:—

Districts.	Num- ber of Taluqs.	Average area of each Taluq.	Average number of villages in each Taluq.	Average population of each Taluq.	Average Land Re- venue of each Taluq.
		SQ. MILES.			RS.
Ganjam	3	647	470	200,052	3,90,047
Vizagapatam	2	1,541	79	114,325	1,04,936
Godavery	9	747	109	151,500	4,30,859
Kistna	11	608	121	121,158	3,14,119
Nellore	9	505	97	126,116	2,36,010
Cuddapah	11	834	96	122,100	1,82,544
Bellary	15	766	153	110,210	1,66,448
Kurnool	8	934	87	119,432	1,86,580
Madras	1	27	21	395,440	79,331
Chingleput	6	464	286	156,791	2,91,724
North Arcot	9	440	325	141,302	2,25,790
South Arcot	8	597	375	220,316	4,13,814
Tanjore	9	415	268	219,440	4,61,369
Trichinopoly	5	713	231	239,587	3,26,726
Madura	6	814	130	220,232	2,83,984
Tinnevely	9	572	122	187,713	3,21,735
Coimbatore	10	799	152	175,471	2,62,905
Nilgiris	1	479	17	50,194	40,283
Salem	9	845	283	218,138	2,55,888
South Canara	5	841	257	183,774	2,52,558
Malabar	10	626	43	227,447	1,95,115

* In this year there were only eleven months because the date of commencement of the next year was altered from the 1st May to the 1st April.

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Excluding the three exceptional taluqs, viz., Madras, the Nilgiris, and Cochin, each taluq has on the average 181 villages, a population of 167,732, a land revenue of Rupees 2,77,389, and an extent of 693 square miles.

14. Taluqs are divided into five grades according to their importance, etc., and the pay of the Tahsildar is fixed accordingly at Rupees 150, 175, 200, 225, and 250.

15. His establishment consists of a Sheristadar, Clerks, Revenue Inspectors, and Servants, and costs Rupees 5,784 per annum.

16. The Sheristadar is in immediate charge of the Taluq Treasury, and of Accounts, Abstracts, Registers, and Periodical Returns.

17. The Clerks, of whom there are eight or nine, prepare the Accounts, Bills, Abstracts, Cultivation Statements, Season and other Returns, Village Abstracts of Demand, Collection and Balance, Settlement Accounts, Registers, etc., attend to Correspondence, aid in Magisterial work, and have charge of the Office records, which under the Ryotwary system are voluminous.

18. The Revenue Inspectors, of whom there are three or four, are in charge of portions of taluqs and itinerate constantly from village to village seeing that the work of the village officers is properly performed, and conducting such local inquiries as may be considered necessary by the Tahsildar.

19. Every Tahsildar is also a Sub-Magistrate. In this capacity, and also to a limited extent in his Revenue work, he is assisted by "Deputy Tahsildars and Sub-Magistrates," who are established in important towns and outlying portions of taluqs. Some of these officers are also placed in large estates which do not fall within the jurisdiction of any Tahsildar. Each is paid Rupees 50, 70 or 100 according to the extent and importance of his charge, and has a small establishment costing from Rupees 468 to Rupees 768 per annum.

20. The actual cost of all these establishments in 1871-72 was Rupees 14,42,133.

21. The 156 taluqs are distributed amongst 21 districts, two of which, viz., Madras and the Nilgiris, being of an exceptional character, contain only one taluq each. The extent and revenue of each is shown in the following statement:—

Districts.	Extent.	Population.	Collection in 1871-72 from all sources.
	SQ. MILES.		RS.
Ganjam	8,313	1,487,227	28,41,490
Vizagapatam	18,844	2,284,254	20,43,944
Godavery	6,224	1,584,179	53,84,395
Kistna	8,036	1,439,252	54,69,310
Nellore	8,462	1,375,349	40,70,737
Cuddapah	8,367	1,343,762	22,04,424
Bellary	11,007	1,653,154	32,58,657
Kurnool	7,358	955,457	18,80,854
Madras	27	395,440	33,34,289
Chingleput	2,753	940,744	4,81,523
North Arcot	7,139	2,007,667	31,79,269
South Arcot	4,873	1,762,525	46,94,912
Tanjore	3,654	1,975,042	69,50,699
Trichinopoly	3,515	1,197,936	18,29,244
Madura	9,502	2,259,263	29,85,319
Tinnevely	5,176	1,689,421	45,23,198
Coimbatore	7,432	1,754,705	29,38,547
Nilgiris	719	50,194	1,32,587
Salem	7,483	1,963,243	26,51,809
South Canara	3,902	918,870	22,66,400
Malabar	6,002	2,274,466	39,72,866

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22. Each district has on the average (excluding Madras and the Nilgiris) 7,239 square miles, 1,624,553 people, and a revenue of Rupees 35,54,084.

23. The revenue from all sources, instead of from land revenue alone, is shown in this statement because the establishments are required to administer all.

24. The districts were controlled (on the 30th November 1872) by twenty Collectors and a

* Of the Nilgiris.

† Ganjam and Vizagapatam.

Commissioner, * sixteen Sub-Collectors (called in two cases† Principal Assistants), eighteen Head Assistant Collectors (called in two cases

Senior Assistants), two Special Assistants, twenty-one Passed Assistants, and three Unpassed Assistants, (all of whom, with the exception of one Special Assistant, belong to the Covenanted Civil Service), assisted by fifty-four Uncovenanted Deputy-Collectors.

25. The Deputy-Collectors are divided into four classes—

Class.	Number.	Salary per mensem.	Remarks.
		RS.	
1	6	600	* One on leave on the 30th Nov.
2	* 12	500	
3	12	350	† One on leave on the 30th Nov., and one in charge of a Jail
4	† 27	250	

26. Their duties may be classed as follows:—

Treasuries	19
General Duties	21
Salt Department	11
Exceptional	3

27. There are nineteen District Treasuries and the average revenue being Rupees 35,54,084 as already shown, and the average disbursements considerable, though the exact amount cannot be given without making references, which would take much time, a Deputy-Collector is required for each.

28. Of the exceptional employments one is the charge of Abkari (Excise on Spirits) and Quit-rent in the Town of Madras, one is the formation of unions or groups of villages in which schools supported by local taxation are to be established, and one the inquiries connected with acquiring land wanted for certain irrigation works.

29. A Deputy-Collector is in charge of the Salt Department in each of the twelve Maritime Districts except Malabar.

30. The twenty-one Deputy-Collectors on General Duties assist the Collectors and their Assistants in Revenue administration and Magisterial work.

31. When an Assistant Collector has passed a certain examination in law and languages he is said to be a Passed Assistant, and may be placed in charge of one or two taluqs. His pay is then Rupees 602 a month. Until he passes he is attached to some superior officer to learn his work and draws Rupees 427 a month.

32. The Special Assistants, of whom one is a Covenanted Civilian and the other an Officer of the Staff Corps, assist the Agents to the Governor in Vizagapatam and Ganjam.

33. The Head Assistant Collectors hold independent charge of two or three taluqs, but are subject to the complete control of their Collectors. Their pay, and that of the Special Assistants is Rupees 810 a month. The office establishment allowed to assist them in their work both as Revenue officers and Magistrates costs Rupees 177 a month.

34. The Sub-Collectors (who are also Magistrates) have larger charges, and are more independent. Their salary is Rupees 1,254 a month and their establishment, consisting of a Sheristadar or Manager, on Rupees 150 a month, and Clerks and servants cost from Rupees 463 to Rupees 307 a month.

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35. The Collectors (who are also Magistrates) each have a territorial charge immediately under them, and exercise a general control over their Sub-Collectors and Assistants and Deputy-Collectors. They superintend and control all persons engaged in the administration of the revenue; they are responsible for the Treasury to which the taluk collections are sent, and which keeps and dispenses a large stock of stamps; they see that the revenues are punctually realized, and that when arrears accrue, the proper processes are resorted to for recovering them; they manage estates of Minors under Regulation V. of 1804; they determine boundary disputes under Regulation XII. of 1816; they try cases of malversation under Regulation IX. of 1822, and claims to village offices under Regulation VI. of 1831; they decide rent cases between landlords and their tenants under Madras Act VIII. of 1865; they take a chief part in the administration of Municipalities under Madras Act III. of 1871, and of Local Funds raised for roads and communications, primary education, hospitals, and sanitation under Madras Act IV. of 1871. As Agents to the Board of Revenue under Regulation VII. of 1817 they are responsible for the due appropriation of endowments. In Maritime Districts they manage the salt monopoly and control the Sea Customs. Finally, they are expected to be thoroughly acquainted with the state of Native feeling in their districts in regard to the policy and measures of Government, and to be the advisers of Government with respect to police, public works, education, sanitation, and all the innumerable matters which conduce to the welfare of their districts.

The pay of a Collector is Rupees 2,421 a month. His establishment consists of—

- (1.) A Sheristadar managing the Native Correspondence Department.
- (2.) The English Correspondence and General Account Department.
- (3.) The Treasury and Stamp Department.
- (4.) The Press Department.
- (5.) Miscellaneous Office Servants.

The Sheristadar draws Rupees 250 a month.

36. The Deputy-Collector in charge of the Treasury supervises the 2nd, 3rd, and 4th Departments, and a Head Clerk drawing Rupees 150 a month is in immediate charge of the 2nd Department.

37. A sketch of the duties performed by each department and by each member of it is given in No. 411 of the Standing Orders of the Board of Revenue.

38. The cost of the Collector's establishment, is from Rupees 25,332 to Rupees 29,244, per annum.

39. One-fifth of the cost of all the establishments which have been described is considered chargeable to Law and Justice on account of the Magisterial work performed by them, and the rest to Land Revenue.

40. The actual expenditure in 1871-72 according to the Accountant-General's books including more than two lakhs of Rupees spent on District Post Offices and other miscellaneous charges, was Rupees 36,14,125.

41. The whole of this machinery is controlled by the Board of Revenue, which consists of three Members, a Secretary, a Sub-Secretary, a Sheristadar, two Assistants, a Manager, Clerks and servants.

42. The first duty of the Board is to secure the punctual collection of the revenues; to manipulate and record all statistics with regard to population, agriculture, exports and imports, health and the condition and advancement of the country; to manage the expenditure of Local and Special Funds, which in the current year are estimated to yield Rupees 96,08,650, of which Rupees 79,44,150 will be spent; to take charge of the estates of Minors as a Court of Wards; to secure the proper application of endowments, and to decide the innumerable appeals which result from a system in which the Government is concerned directly with peasant proprietors; but there is scarcely a subject connected with the welfare of the people and the country on which they are not called upon for orders and advice. Indeed three-fourths of the most important questions upon which the Local and Supreme Governments are required to pronounce are prepared for decision by the Board of Revenue.

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43. To compare the Board of Revenue with departments of Government in England it may be said that it performs the duties undertaken there by the Board of Customs, the Board of Inland Revenue, and the Commissioner of Wood Forests and Land Revenue, as well as much of the work that devolves upon the Treasury. In communication with the Survey and Settlement Departments, which are subordinate to it, it carries on work similar to that of the Copyhold Enclosure and Tithe Commission. It takes the place in many respects of the Board of Trade, the Commission of Fisheries, the Registrar-General and Record Office (so far as regards the Census and life statistics), and the Warden of the Standards (in stamping weights and measures). Under Regulation VII. of 1817 it acts the part of the Charity Commissioners. In auditing charges connected with the administration of the revenue and the smaller local funds it does the duty of the London Audit Office. In four-fifths of the Presidency where the land is held direct from Government by peasant proprietors it does the work which is done, on an incomparably smaller scale, by the Duchy of Cornwall Office for the estates of His Royal Highness the Prince of Wales in the County of Cornwall. In its capacity as Court of Wards under Regulation V. of 1804 and as a guardian of endowments under Regulation VII. of 1828 it does work which in England devolves upon the Court of Chancery.

The salaries are as follows:—

	RS.
First Member	4,000 a month
Second do.	3,408 ..
Third do.	3,017 ..
Secretary	2,000 ..
Sub-Secretary	1,500 ..
Sheristadar	1,000 ..
* First Assistant	500 ..
Second do.	300 ..
Manager	300 ..
Clerks and Servants	4,164 ..
Total.....	20,189

The cost of the Board of Revenue in 1871-72 was Rupees 2,59,859.

CANAL REVENUE.

There is no item of revenue in this Presidency under the control of the Board which goes under the name of Canal Revenue, excepting the Canal and Ferry Funds, consisting of tolls and license fees on boats which in 1871-72 amounted to Rupees 72,546, and which appertain to Local Funds; but it is believed that the term Canal Revenue in the instructions from the Government of India means irrigation revenue, or the revenue derived from irrigation works. Lands in the Presidency are irrigated from canals, tanks, reservoirs, wells, and springs, and when these works are constructed and maintained at the expense of private capital, the lands under them are not charged as irrigated, but only as if they were unirrigated. Where the works are constructed or maintained by Government, the lands under them are charged as irrigated, the charge being generally fixed as already explained in the remarks on land revenue on the "half-net" principle, though in a few localities* a charge for water is collected separately from the land tax. It is therefore impossible to state what amount of land revenue is due to irrigation and what to other causes. It has been resolved to calculate it on the supposition that the entire revenue charged on irrigated lands as such is the amount due to irrigation, but though great

	Rate.	Amount charged in 1871-72.
* Godavary	Rs. 4 anna acre.	10,01,789
Kistna	Do.	3,92,300

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attention has been given to the subject of late years, the Board are not yet in possession of sufficient details to arrive at an accurate result. It may however be roughly stated that out of Rs. 460,47,305 the total demand of land revenue in the revenue year, Fasli 1280, commencing from 1st July 1870 and ending on 30th June 1871, Rupees 207,94,780 were due to irrigation, as shown below :—

	Amount due to Irrigation.	Amount due to other causes.	Amount with regard to which it cannot be ascertained how much is due to Irrigation and how much to other causes.	Total.
1	2	3	4	5
1. Permanently settled revenue...	RS.	RS.	RS. 51,43,642	RS. 51,43,642
2. Ryotwar or revenue charged on lands held by peasants...	185,15,363	165,94,079	*12,04,623	363,14,065
3. Inams or lands held on favourable assessment...	9,35,474	9,54,411		18,89,885
4. Miscellaneous Revenue...	13,43,943	13,55,770		26,99,713
Total...	207,94,780	189,04,260	63,48,265	460,47,305

SALT.

Except in a few places where the manufacture of salt from salt-earth is allowed, the people are prohibited by law (Regulations I. of 1805 and II. of 1807) from manufacturing salt except on account of, and with the permission of, Government. It is made in the coast districts by private individuals under the orders and supervision of Government officers; and on the delivery of the salt which is received by weight, the Government pay the manufacturers at rates varying partly on account of the situation and partly on account of private rights in the soil from 3 Annas and 7 Pies to 10 Pies a maund (which is equal to 82 lbs.) The salt is re-sold to the public at or near the places where it is manufactured at a certain price fixed by law which at present is 2 Rupees a maund (82 lbs). The price fixed at the commencement of the British rule was 9 Annas and 4 Pies a maund.

2. The only coast district where no salt is manufactured for sale is Malabar. The supply required for this district and for South Canara, where the salt manufactured locally is insufficient, is brought from Bombay and Goa and retailed by Government at their depôts in the same manner as in the other coast districts, and it is also imported by private individuals and sold by them on their own account after paying an import duty of Rupees 1-13-0 a maund (82 lbs).

3. Salt is sometimes exported by sea from this Presidency for sale at Calcutta or Chittagong and Penang. Generally it is purchased by private individuals and exported by them for sale at the above places on their own account; sometimes it has been exported on indent from the Government of Bengal. In both cases the charge made by this Government is simply the cost price of the article which including establishment charges varies at the different stations from 1 Anna and 9 Pies to 2 Annas and 8 Pies per maund; when private individuals carry salt, they of course pay the prescribed import duty at the landing place.

4. Salt is likewise supplied to the French authorities at prime cost for sale at approximately British prices to the inhabitants of French settlements where the manufacture of salt was abolished when the British monopoly was established, in accordance with Conventions under which Rupees 4,14,000 per annum are paid as compensation to the French Government.

* This is the revenue of South Canara.

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5. The gross receipts from the sale of salt in 1871-72 were as follows:—

	RS.
1. Salt sold within the Presidency...	129,99,051
2. Salt exported by sea to Calcutta...	51,856
3. Salt supplied to the French Government...	6,855
4. Miscellaneous, such as proceeds of confiscated salt, etc...	7,716
5. Tax on earth-salt in Bellary and Kurnool...	12,929
Total...	130,78,407

6. The receipts at the commencement of each decade from 1806, when the monopoly was introduced, were as shown below :—

	Revenue.	Monopoly price per maund.
	RS.	RS. A. P.
Fasli 1216 (A.D. 1806-7)...	19,94,439	0 9 4
„ 1226 („ 1816-17)...	25,21,199	0 14 0
„ 1236 („ 1826-27)...	28,30,585	0 9 4
„ 1246 („ 1836-37)...	36,42,403	0 14 0
„ 1256 („ 1846-47)...	46,74,928	1 0 0
„ 1266 („ 1856-57)...	52,67,498	1 0 0
„ 1276 („ 1866-67)...	115,75,229	1 11 0
„ 1280 („ 1870-71)...	126,05,009	2 0 0

7. The whole of Mysore and the greater part of the Nizam's territories and of the southern and eastern portions of the Central Provinces are largely supplied with salt from this Presidency, but the amount used in this way are not shown separately in the accounts.

8. The salt monopoly is administered by the Collectors of the districts under the orders of the Board of Revenue, but there is a separate establishment to superintend the manufacture and sale. The places of salt manufacture are arranged in divisions, each division being placed under the orders of a Superintendent, paid from 50 to 200 Rupees a month according to the importance of the station, with Assistants and Peons to look after the manufacture of salt, to see that a really good quality is secured, and to conduct the purchases and sales. The Superintendents in each district are placed under the control of a Deputy-Collector (acting under the orders of the Collector of the district). The Deputy-Collector's pay varies from 250 to 600 Rupees, as already explained in the remarks on Land Revenue, according to the class in the service to which he belongs. Besides this establishment a number of Policemen are attached to each division to prevent illicit manufacture and smuggling. The total cost in 1871-72 and in the preceding four years (exclusive of the cost of the Police establishments) was as follows :—

	RS.
1867-68...	13,48,240
1868-69...	13,33,790
1869-70...	14,14,560
1870-71...	12,72,234
1871-72...	15,44,164

9. Leaving out of consideration the cost of the higher supervision exercised by the Collector and the Board, the cost debited to this head in 1871-72 was only 11·8 per cent of the receipts.

10. The salt revenue is likely to improve when the restricted manufacture of earth salt which is made by lixiviating saline soils is altogether prohibited. It is now permitted in Bellary, Cuddapah, Kurnool, Malabar, and South Canara, in the first three districts owing to their great

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distance from the coast, and in the last two owing to legal doubts as to the law. No revenue is raised from the manufacture of earth-salt in Cuddapah, but a small tax amounting to about Rupees 13,000 is levied on the places of manufacture in Bellary and Kurnool. Measures are contemplated for abolishing the manufacture of earth-salt in these districts.

EXCISE ON SPIRITS AND DRUGS.

The revenue under this head in this Presidency consists mainly of the duty collected on the manufacture and sale of indigenous liquor. The law prohibits the manufacture or sale of liquor without a license from the Collector of Land

Act III. of 1864.
Do XIX. of 1852.

Revenue. The privilege of manufacturing and selling liquor is generally rented out to private individuals for an annual payment fixed by competition without reference to the quantity sold or consumed, but subject to certain conditions regarding the rates at which, and the places where,

the liquor is to be sold, and to Sanitary and Police Regulation. In five districts the revenue is now collected by what is called the *excise system*

under which the privilege of manufacturing liquor and of selling it under the supervision of Government Officers is granted to a certain Firm

or individual in each district subject to the payment of a certain duty* on the quantity actually manufactured. In the Town of Madras

any manufactured. In the Town of Mauras, however, a Government monopoly is enforced. Liquor is either made or purchased by Government and issued to retail shopkeepers for a price t

made up of the prime cost and an excise duty.

2. No excise is collected on liquor imported from abroad on which an import duty has been paid to the Collector of Customs though a license from the Collector is required for selling it.

3. The revenue is administered by Collectors of Land Revenue, and at Madras a Deputy-Collector is employed chiefly on this duty with a special establishment costing about Rupees 21,756 per annum.

4. The total revenue realised in 1871-72 was Rupees 57,08,924. The portion raised in the Town of Madras was Rupees 10,89,624.

5. The charges under this head consist of the cost of the purchase or manufacture of liquor at Madras and of contingencies in that and other districts. These amounted in 1871-72 to Rupees 1,71,609.

6. The revenue collected during the preceding nine years was as shown below:—

	R5
1862-63	35,03,651
1863-64	40,51,918
1864-65	39,60,490
1865-66	41,42,805
1866-67	42,74,529
1867-68	50,67,411
1868-69	49,08,431
1869-70	57,00,211
1870-71	58,92,654

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INCOME TAX.

The tax is collected under special legislation by the Government of India. It was first introduced in 1860, discontinued in 1865, and revived in 1869. The rate varied from year to year, and in 1871-72 it was 1 per cent. and affected only incomes exceeding 750 Rupees per annum.

2. The revenue raised in this Presidency in the several years in which the tax was collected, was as shown below:—

		RS.
1860-61	{ 4 per cent. on incomes above 500 Rupees } and 2 per cent. below that.	5,42,914
1861-62...	Do. do.	25,48,110
1862-63...	3 per cent.	23,18,250
1863-64...	Do.	16,45,522
1864-65...	Do.	14,65,652
1865-66...		*6,70,548
1866-67...		*13,911
1867-68...		*215
1868-69...		
1869-70...	1½ per cent.	11,58,531
1870-71...	2½ per cent.	22,33,147
1871-72...	1½ per cent.	9,88,593

3. The tax is collected by the land revenue establishments, but a small additional expenditure is incurred every year on account of the salaries of clerks employed for keeping accounts and assisting the Collectors in issuing processes. The amount expended on account of these establishments in 1871-72 was Rupees 34,981.

SEA CUSTOMS.

A duty is collected (Act VI. of 1863) on exports and imports of certain classes of articles according to rates which are fixed by law from time to time, that now in force being Act XIII. of 1871.

2. No duty is collected on goods carried by sea from one British Indian port to another except in the case of salt, opium, and spirits manufactured after the English method.

3. The revenue from Sea Customs in 1871-72 was as shown below:—

Article on which the duty was charged.	Export duty.	Article on which the duty was charged.	Import duty.
	rs.		rs.
Cotton Goods	54,238	Apparel	92,934
Grain and Pulse.....	6,73,746	Corals, Real	12,617
Hides and Skins.....	1,14,830	Cotton Goods	7,93,469
Indigo.....	1,80,744	Drugs and Medicines	18,049
Oils	77,905	Fruits and Vegetables	16,659
Seeds	1,32,995	Liquors	3,74,927
Spices	52,129	Metals	91,585
All other articles	36	Naval Stores	8,531
		Oils	4,482
Total...	12,86,623	Provisions and Oilman's Stores..	26,331
		Railway materials	11,526
		Salt	5,395
		Silk, and Manufactures of	5,604
		Spices	44,646
		Tea	13,725
		Tobacco	8,126
		Woollen Goods	12,134
		All other articles	87,328
		Total...	16,23,068

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	RS.
Duty on Exports	12,86,623
Do. Imports	16,28,068
Miscellaneous, consisting of penalties, etc.	13,359
Total...	29,28,050

4. The revenues are administered by the Collectors aided by special establishments, except in the Town of Madras where there is a special Collector for Customs. His salary is equal to that of a Collector of Land Revenue, and he performs the duties of the latter office also, but his chief work is that of supervising the Sea Customs, and his whole salary is debited to that department.

5. The cost of the establishments and contingencies including the salary of the Madras Collector in 1871-72 was Rupees 1,38,108.

6. The revenues derived during the preceding nine years were as shown below:—

	RS.
1862-63	17,66,809
1863-64	20,37,373
1864-65	18,10,046
1865-66	19,51,019
1866-67	18,26,743
1867-68	23,71,941
1868-69	26,10,459
1869-70	25,90,091
1870-71	28,66,650

LAND CUSTOMS.

District.	Foreign Settlement.	District.	Foreign Settlement.	
* Godavery.	Yanam.	Tanjore.	Karikal.	dency. There are only four* districts in which
South Arcot.	Pondicherry.	Malabar.	Mahé.	there are such Settlements, and the charges of
	Collections.		Collections.	the State under this head are like those under
1862-63	1,91,084	1867-68... ..	1,47,080	Sea Customs for establishments entertained to
1863-64	2,01,146	1868-69... ..	1,86,480	assist the Collectors of the Districts. The
1864-65	2,28,783	1869-70... ..	1,74,753	receipts and charges in 1871-72 are shown
1865-66	1,34,165	1870-71... ..	1,82,123	below:—
1866-67	1,00,745	1871-72... ..	2,04,233	

Receipts.	Charges.
RS.	RS.
2,04,233	11,986.

STAMPS.

The revenue under this head is raised under Acts XVIII. of 1869 and VII. of 1870 of the Government of India. These Acts enumerate the several kinds of instruments and judicial applications which must bear a stamp and the value of the stamp required to be used in each case. They further provide that documents which do not bear the requisite stamp shall have no legal validity except under certain restrictions involving the payment of heavy penalties.

2. The stamp papers and labels are provided and sold by Government. There is a Superintendent of Stamps at Madras on a salary of Rupees 1,000 per mensem with an establishment costing Rupees 13,320 a year, who controls the supply and sales of labels and stamped paper, and the sales are conducted under the immediate orders of the Collectors. Stamps denoting a value of Rs. 50 and less are sold by a class of vendors who are in a few cases paid by a monthly salary,

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but generally by discount or a percentage on the sales. Stamps of a greater value are sold only by officers of Government. The rules regulating the sale of stamps are set forth in Board's letter, dated 7th March 1872, No. 425, recorded in G. O., dated 23rd March 1872, No. 502.

3. The aggregate stamp revenue including penalties collected during the year commencing 1st July 1870 and ending 30th June 1871, amounted to Rupees 39,43,002 and the charges to Rupees 3,08,962. The latter amount includes refunds of various descriptions, such as the value of spoiled stamps, etc., amounting to Rupees 69,670. Deducting these from the gross charges, the net cost incurred in the working of the Stamp law consisting of the cost of establishment, discount allowed to vendors, water-marked paper, etc., amounts to Rupees 2,39,292, which is 6 per cent. of the receipts. The receipts and charges under the two heads, Judicial and Non-Judicial, are distributed thus—

	Judicial.	Non-Judicial.
	RS.	RS.
Receipts	23,76,290	15,66,712
Charges	176,158	132,804
Net...	22,00,132	14,33,908

The net revenue raised during the preceding eleven years was as shown below:—

	RS.		RS.
Fasli 1269... ..	8,00,591	Fasli 1275... ..	29,69,615
„ 1270... ..	18,38,372	„ 1276... ..	28,44,043
„ 1271... ..	26,09,911	„ 1277... ..	33,65,855
„ 1272... ..	19,61,288	„ 1278... ..	36,46,610
„ 1273... ..	22,25,117	„ 1279... ..	36,76,509
„ 1274... ..	25,82,621		

FORESTS.

Up to the current year the conservancy of forests in this Presidency was under the management of a distinct department, but this year the establishments have been revised and the control transferred to the Collectors of Land Revenue.

2. The establishments now retained on account of the Forest management are:—

	Salary per mensem.
	RS.
1 Inspector of Forests	1,200 with a fixed travelling allowance of Rupees 200.
2 Deputy-Conservator of Forests	700 each, do. do. do. 150.
3 Do.	500 do. do. do. do.
4 Do.	350 do. do. do. do.
4 Do.	250 do. with a travelling allowance of 4 Rupees per day.
4 Assistants	150 each do. do. do.
18 Officers.	7,100

3. The Deputy-Conservators of Forests and Assistants are placed in charge of Forests under the immediate orders of the Collectors of the Districts with a small establishment, and the duties of the Inspector of Forests are to visit the Forests in all the districts as often as he can do so, inspect the operations and communicate to the Collector such improvements and suggestions as he may have to offer, reporting the results of his inspection direct to Government.

4. The receipts and expenditure are controlled by the Board of Revenue, who are allowed a suitable establishment for the purpose. The expenditure of the Forest Establishments under the new system in 1873-74 is estimated to be Rupees 2,16,000, while the receipts of the year are estimated at Rupees 4,90,000.

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5. The actual receipts and disbursements during the last five years are as shown hereunder :—

	Receipts from sale of timber, etc.	DISBURSEMENTS.		
		Establishment.	Working charges.	Total.
	RS.	RS.	RS.	RS.
1867-68 ...	4,24,185	1,24,059	1,48,781	2,72,840
1868-69 ...	3,91,179	1,37,781	1,31,919	2,69,700
1869-70 ...	4,95,789	1,39,783	1,46,908	2,86,691
1870-71 ...	3,39,764	1,38,082	1,58,866	2,96,948
1871-72 ...	4,18,883	1,50,903	1,94,814	3,45,717

6. The profits of Forest Conservancy are limited by the admitted communal rights of the people to take the firewood and timber which they require for ordinary domestic use from village jungles without payment.

PUBLIC EXHIBITIONS.

The amount spent under this head in 1871-72 consists of pecuniary prizes granted to individuals for the encouragement of Cattle breeding, and other miscellaneous charges in connection therewith. Under Native Governments and for a long time after the British took possession of the country, no expenditure appears to have been incurred on account of Cattle Shows or other Exhibitions. For a few years previous to 1854 small sums used to be spent by Government in the shape of pecuniary prizes for successful competitors at the annual Exhibitions of the Agri-Horticultural Society at the Presidency Town; but in 1854, Lord Harris's Government began to act on a comprehensive plan. Exhibitions of Cattle and of useful productions of all kinds in agriculture, manufacture, minerals, and arts were introduced, and they were held in several districts of the Presidency in 1855, 1856, 1857, and 1859, at an annual expense varying from Rupees 13,000 to Rupees 35,000.

2. Although the Exhibitions were promising at the commencement, the novelty of the thing gradually wore off, the general interest abated, and the people began even to attribute the unfavourable seasons that visited the country at that time to the evil eye of those to whom the produce of their labours was publicly exhibited, and the exhibitions were therefore discontinued in all the Districts, excepting the Cattle show at Nellore which was exceptionally successful. The cost of the Cattle show at Nellore during the last five years was as shown below:

	RS.
1867-68 ...	1,596
1868-69 ...	1,615
1869-70 ...	1,673
1870-71 ...	2,145
1871-72 ...	2,037

GOVERNMENT FARMS.

The idea of establishing a Government Model Farm in this Presidency originated in 1864, and a small one was established in 1865 close to the Presidency Town and placed under the management of a Committee. The success which attended the experiment induced the Government to extend the operations over a wider field, and they accordingly sanctioned in September 1871 the establishment of model farms under the direct management of Government in some of the Districts of this Presidency, the cost being met partly from the usual Government grant, and partly from

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Local Funds. The object of the model farms is chiefly to improve the cultivation of unirrigated lands, very little improvement being required in the case of irrigated lands cultivated with rice. In all these model farms it is intended to introduce new and improved implements of rural labour, to make experiments with lime and other manures, to introduce new crops, and in short to do all that is necessary for demonstrating to the farmer in this country the practicability of effecting sensible improvements by means quite within his reach. The receipts and expenditure on account of the Farm near Madras in 1870-71, were as shown below. The accounts of the Farm for 1871-72, have not yet been closed :—

	RS.	A.	P.
Receipts ...	29,344	6	4
Expenditure ...	28,194	7	5

CENSUS.

Until 1871-72 no expense was ever incurred on account of taking the Census or enumeration of population in this Presidency. The information was collected every five years from statements furnished by the Accountants of each village. The amount likely to be spent on this account on account of the Census taken under the sanction of the Government of India in 1871-72, is Rupees 2,00,000. The actual amount spent during the year was Rupees 24,288. The manner in which the enumeration was performed and in which the results are being tabulated may be gathered from the following papers :—

- (1.) Board's Instructions which accompanied their Circular letter to all Collectors, dated 30th September 1870, No. 5,573.
- (2.) Board's Proceedings, dated 18th January 1872, No. 121.
- (3.) Board's Proceedings, dated 30th January 1872, No. 204.
- (4.) Board's Proceedings, dated 24th October 1872, No. 2,069.

STAMPING WEIGHTS AND MEASURES.

A small fee is collected from shopkeepers, grain merchants, and others wishing to have their weights and measures tested and stamped in proof of their being of the proper standard. The fee varies from 4 Pies to 6 Annas for each measure tested and stamped, and from the proceeds a small establishment is maintained for doing the work. The fee is not collected under any law, but the benefit of the arrangement is appreciated by the people, and many come of their own accord from long distances to have their measures tested and stamped. The receipts and charges up to the current year were assigned to the general revenues, on the understanding however that the charges should never exceed the receipts, but they have been transferred to Provincial Funds from 1872-73. The receipts and charges during the last five years were as follows:—

Years.	Receipts.	Charges.
1867-68 ...	10,133	4,108
1868-69 ...	10,323	4,456
1869-70 ...	12,136	4,956
1870-71 ...	11,507	4,662
1871-72 ...	11,911	5,300

PRINTING.

There is a District Press attached to each Collectorate for the purpose of printing District Gazettes, and publishing High Court Proceedings, Board's Standing Orders, Selections from the Public Records, forms in use in the various departments, and papers of public interest. Work is also done on payment for private individuals when possible. These Presses are under the orders of Collectors and managed by a Supervisor or Head Compositor receiving a salary of

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Rupees 50 per mensem. The value of the total quantity of the work turned out by the District Presses during 1871-72 was Rupees 2,23,000, of which Rupees 3,949 was the value of private work. The cost of the establishment was but Rupees 58,905 and the working profit to Government was Rupees 1,64,095.

No. 21.

ORDER THEREON, 4th February 1873, No. 143.

Miscellaneous.

ORDERED that copy of this Report
be furnished to the Government of
India.

2. Ordered that following be despatched to Government of India:—

(Here enter No. 144, 4th February 1873.)

(True Extract.)

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

To the Board of Revenue.

15 November 72 No. 86-88
 27 ————— 101-103
 13 December ——— 87-88
 8 January 73 No. 120-121 MR.

Rev. 1873. *O/1/20*
Board of Revenue,
MADRAS.

No. 297.

PROCEEDINGS, 30TH JANUARY 1873, No. 125.

Agree 21 Feb. 73.

Encl.

Received *22 July 73.*

JANUARY.

No. 125.

Revenue.—Information supplied to Government on certain points connected with Land and Salt Revenue, Canal Revenue, Sea Customs, etc.

No. 143

*Ordered that copy of this Report be furnished to the Secy
 2 copies ————— be despatched
 Pt. 4*

*14. Letter Board of Revenue Feb
 5. The Financial Officer's*

No. 20-21

Govt. of 1873: Madras.

REVENUE.

To

THE BOARD OF REVENUE.

Dated February 4th.

Recd.

2nd.

G. O., 4th February 1878, No. 143.

FEBRUARY.

Nos. 20-21.

*Receipts and Expenditure of the Madras
Presidency. - Statement submitted by the Board
of Revenue in connection with it ordered to be
forwarded to the Government of India.*

B5