

based his report chiefly on documents and sale-deeds registered in his office. He gives instances where an acre of land with an assessment of Rupees 2 was sold for Rupees 400. The Adoni Tahsildar's estimate is lower. "The average price of dry land is 17 times, and of wet lands 8 times the assessment." It should however be noted that the black soil of Tádpatri is richer than that of Adoni, and that almost every available acre in the former taluq has already been brought under cultivation. Hence in Tádpatri there is great competition for land. In the Gooty taluq the following table was drawn up:—

	Private Sale.	Sales by Civil Courts.	For arrears.
	RS.	RS.	RS.
1. Lands under River Channels, per acre	60	35	25
2. Tanks and Spring Channels,..... ,,	25	15	10
3. Under Wells	8	7	5
4. Régada or rich black soil	8	6	6
5. Masab, ordinary red soil	4	3	2

Leases and Mortgages.—I have not been able to discover either in the old records or by enquiry any peculiarity in the system of leasing land. Ryotwari lands are generally leased on the condition that the cultivator shall pay the assessment and take half the produce. Inam lands are usually leased out for cash, the amount being generally the full assessment of the land. Leases of ryotwari lands are not common. The holdings are very small, and such as a Puttahdar can cultivate himself. Cases under Act VIII of 1865 are unknown in the district. Leases of Inam lands, especially personal Inams, are the rule rather than the exception.

CHAPTER V.

IMPERIAL REVENUE DERIVED FROM SOURCES OTHER THAN LAND REVENUE.

Abkari—Stamps—Salt—Income Tax.

The remaining sources from which revenue is raised for Imperial purposes, as distinguished from Local Funds, may be classed under the heads of (1) Abkari; (2) Salt; (3) Stamps; (4) Income Tax.

I. **Abkari.**—The Abkari revenue is raised by farming out, under certain restrictions, the exclusive privilege of manufacturing country liquors, such as toddy and arrack. In Bellary toddy is chiefly obtained from the wild date tree (*Elate sylvestris*), and “in its first state varies probably according to the weather and the season of the year. It is drunk, though rarely, when fresh from the tree, and is then a gentle aperient particularly useful for delicate constitutions.” It ferments in a few hours, the fermentation being generally accelerated by adding chunam, and it is then an intoxicating liquor though a very mild one. It can be boiled down into a coarse sugar, and is also distilled into arrack.

The following table shows the number of stills and shops, in each taluq licensed by the Collector. For the sake of convenience an additional column has been added showing the number of licenses granted for the sale of European liquors, but these are not included in the Abkari monopoly.

Statement showing the number of Distilleries, Arrack shops, Toddy shops, and Arrack and Toddy shops, &c., in the district of Bellary.

Localities.	Distilleries.	Toddy Shops.	Arrack Shops.	Toddy and Arrack Shops.	European Liquors.	Total.
Bellary Cantonment..	1	...	..	63	32	996
Bellary Taluq.....	96	51	68	47		262
Adoni do.	78	129	58	80	1	346
Alúr do.	73	1	1	99	...	174
Gooty do.	194	2	6	228	4	434
Tádpatri do.	222	...	...	169	..	391
Anantapúr Taluq.....	160		62	125	...	347
Dharmaveram do.....	129	18	7	161	...	315
Pennakonda do.....	119	59	46	102		326
Hindipúr do.....	102	86	62	67	...	317
Madaksira do.....	59	103	36	24	...	222
Raidrúg do... ..	96	51	68	47	1	263
Hospett do.....	71	83	66	76	2	298
Kúdlighi do.....	27	55	24	20	...	126
Harpanhalli do.....	22	..	...	103	...	125
Hadagalli do.....	29	38	72	18	...	157
	1,478	676	576	1,429	40	4,200

In the appendix will be found full taluqwar particulars of the revenue derived from the Abkari monopoly for a series of years.

The average of the last five years for the whole district is Rupees 5,68,483.

II. Stamps.—The revenue under this head is derived from the sale of stamped papers required under the provisions of Act XVIII of 1869 (for the execution of instruments) or under the Court Fees' Act for judicial purposes. Stamp-vendors are appointed by the Collector and make a living by the sale of stamps, which under fixed rules they have procured on discount from the Collector. The places at which persons licensed to sell stamps may be found are shown below:—

Taluqs.	Number.	Stations.
Bellary.....	8	Bellary (7) Siragúpa.
Adoni.....	3	Adoni, Emmiganúr.
Alúr.....	2	Alúr, Hollalgundi.
Gooty.....	4	Gooty (3) Pamadi.
Tádpatri.....	3	Tádpatri (2) Yadiki.
Anantapúr.....	4	Anantapúr, Tádmari, Singanamalla and
Dharmaveram...	1	Dharmaveram .[Bukkarayasamudram.
Pennakonda....	2	Pennakonda, Bukkapatnam.
Hindipúr.....	2	Hindipúr, Purgli.
Madaksira.....	2	Madaksira, Amrapúr.
Raidrúg.....	1	Raidrúg.
Hospett.....	4	Hospett, Kampli and Narayandevera- [kerra (2).
Kúdlighi.....	2	Kúdlighi, Kottúr.
Harpanhalli....	2	Harpanhalli (2).
Hadagalli.....	1	Hadagalli.

In the appendix will be found a taluqwar statement of the stamp revenue for a series of years. The large sales in the Gooty, Hospett and Hindipúr taluqs are due to the existence of the Courts of the District Moonsiffs of Gooty, Narayandeverakerra and Purghi.

The average revenue of the whole district for the last five years under this head is Rupees 1,64,484.

III. **Salt.**—The manufacture of earth-salt has always been carried * on in this district, both for the purpose of home consumption, and for export to native states. This practise (strictly forbidden by Section 3 of Regulation 1 of 1805) was well known to exist and was tacitly sanctioned by the higher authorities. In June 1808 the Board desired the Collector to report whether the manufacture of earth-salt might not be entirely prohibited as prejudicial to the monopoly, or if this could not be done what steps he proposed to take to limit its manufacture. Mr. Chaplin replied (1812), that the manufacture was so extensive, and the consumption so large that great hardship would be inflicted if Regulation I of 1805 were enforced. He also expressed an opinion that earth-salt, though not so pure as that made on the coast, was not at all injurious to the constitution. At this time the revenue derived from this source was Rupees 11,000 per annum. About 100 garce of sea-salt was imported each year which sold for Rupees 260 per garce. The selling price of earth-salt was about Rupees 100. In 1828 the Board reverted to the subject, but Mr. Robertson persistently refused to discuss the question. Mr. Mellor reported that earth-salt cost from Rupees 105 to Rupees 170 per garce, while sea-salt could only be procured for Rupees 400. About 1,100 garce was manufactured yearly in the district, and by the Moturfa paid by the makers, a yearly revenue of Rupees 13,000 was derived. He thought it doubtful whether the majority of the ryots could afford to pay the enhanced price, and pointed out that the difficulty of preventing the manufacture and consumption of earth-salt is augmented by the position of Bellary, surrounded as it is by native states where the manufacture is permitted. The Government abandoned their intention, and finally (1845) the Court of Directors gave their formal sanction, permitting the manufacture. Instead however of levying "Moturfa" on the 'Upperavandlu' it was resolved to levy a moderate tax proportioned to the quantity manufactured.

The process of making earth-salt is as follows :—Heaps of ordinary earth from 10 to 20 feet in height are thrown up, and the summit is hollowed into the shape of a basin. Into this the "soud" or

saline earth is put, and water added, which is then drained down into oblong pans about an inch and a half in depth, situated at the bottom of the mound. Here the brine is left to evaporate for six days, and the salt is then scraped off. Salt is made from January to June. The grain of the salt so formed is large and is composed of well shaped cubes. Medical men and well informed natives agree in the opinion that earth-salt is not injurious to health, when the constitution is once accustomed to it. Many ryots assert that they prefer it to sea-salt.

In Government Order, (April, 1863, No. 603,) instructions were issued to the Collectors of Bellary, Cuddapah, and Kurnool to collect from all manufacturers of earth-salt, the payments which they had formerly made under the head of Moturfa and to credit the same to "salt." In the same order the propriety of legalising the manufacture of earth-salt in these districts was discussed. It was pointed out that this was no doubt the proper course if it could be done without unnecessary expense; for as the wholesomeness of the earth-salt was unquestionable it was rather an object to encourage its manufacture and consumption than to suppress the use of it in order to induce the consumption of marine salt, for that would be to compel the people to consume an expensive article when a cheap one was at hand, and it was a matter of no moment to Government whether their salt tax was paid upon earth-salt or upon marine salt. Information was accordingly called for (1) as to whether the places of manufacture could be so multiplied in proximity to each other, or could be made sufficiently productive, to pay the cost of the necessary establishment; (2), as to the expense attending the manufacture, and the selling price of the article in the market; (3), as to whether there was any probability of earth-salt being largely imported from Hyderabad and Mysore if the home manufacture was heavily taxed. The Collectors of Bellary, Cuddapah, and Kurnool, were unanimous that the manufacturing places (modas) could not be sufficiently concentrated or the quantity of salt produced increased to such an extent, as would enable an ordinary establishment to supervise the manufacture. They were also agreed that if the manufacture of earth-salt was prohibited, it would be smuggled across the frontier from Hyderabad and Mysore. As to the cost of manufacture, Mr. Wedderburn reported, (1863) "the price of a garce of sea-salt is Rupees 420, while a garce of earth-salt only brings Rupees 200, and is only used for cattle and by the indigent classes." The earth-salt is manufactured in 800 different places, and the out-turn is estimated at 700 garce.

Estimated out-turn of earth-salt	= 700 Garce.
Value of do. at Rupees 200 per garce	= 1,40,000 Rupees.
Estimated cost of manufacture	= 1,05,000 „
	<hr/>
	35,000 „
Deduct Salt tax re-imposed	11,000
	<hr/>
	Net Profit Rupees 24,000.

The net profit is therefore 23 per cent. of the expenditure. On this report, the Board recommended that the manufacture should be allowed until the railway was open to Gooty.

The average revenue derived from 'salt' in the last ten years is Rupees 11,800.

IV. Income Tax.—One problem in Indian finance has always been how to reach the non-agricultural classes, so that they may pay their fair quota towards the expenses of the state.

From an early period a tax had been levied on traders and artizans under the name of "moturfa." Colonel Monro's system for the collection of this tax, as explained in letters to his Amildars, was to collect all the merchants of a taluq together and to settle the amount which was to be raised in that taluq. The traders were then allowed to arrange themselves in classes according to their income, and each man in the same class paid the same rate. Thus those in the first class would be responsible for four or five shares, those in a lower class for three shares, and those in a still lower for two or one. The value of each share was then easily ascertained, and the amount collected as land revenue. (Letter from the Sub-Collector, Mr. Viveash, 27th July 1825).

The moturfa in Bellary was of two kinds:—

1. Ayen Moturfa or Baghyr Visabadi was a tax on the profits of artizans or those exercising professions requiring manual labour.

2. Visabadi, peculiar to Bellary and Cuddapah, was a tax of nominally 10 per cent. on the profits of merchants and traders. It was at first levied in the manner explained above, but afterwards under the provisions of Regulation IV of 1818.

The average collections per annum under these two heads for the period between 1800 and 1837 were:—

	Rupees.
1.—Ayen Moturfa.....	= 1,76,176
2.—Visabadi.....	= 1,05,891
	<hr/>
Total...	2,82,067

The collections gradually fell off, and, in Fasli 1269 (1859-1860), the year before the moturfa was finally abolished, the revenue raised was Rupees 1,97,896. Under the head of Ayen Moturfa, Rupees 1,12,766 was collected from 30,230 artizans, and under Visabadi, Rupees 85,130 were collected from 8,887 merchants.

In 1860 a tax on incomes was imposed by Act XXXII of 1860, and the Regulations under which the Moturfa and the Visabadi had been collected (V of 1832 and IV of 1818) were repealed by Act XVIII of 1861. Mr. Wilson's Income Tax Act continued in force till August 1865. Since 1867 the law has been constantly changed. One year there was a License Tax, another year there was a Certificate Tax, and since 1869 there has been an Income Tax. The collections under these different Acts will be found in one of the statements in the appendix. The rates and method of assessment have been changed each year, and the ryots have resigned themselves to fate, and not without grumbling pay whatever is demanded. One of the worst features of this tax, is the temptation to dishonesty and to abuse of authority which it throws in the way of the Taluq and village servants. The collections under this head are about Rupees 57,000.

CHAPTER VI.

LOCAL FUNDS.

District Road Fund—Jungle Conservancy Fund—Pound Fund—Public Bungalow Fund—Choultry and Lungakhana Fund—Process Service Fund—Village Service Fund.

The Local Funds are derived from many sources, but are classified and budgetted for under seven heads:—

1. District Road Fund.
2. Jungle Conservancy Fund.
3. Pound Fund.
4. Public Bungalow Fund.
5. Choultry and Lungakhana Fund
6. Process Service Fund.
7. Village Service Fund.

I. **District Road Fund**—By Act III of 1865 (Madras), all occupied land, on whatever tenure held, is declared liable to the payment of a District Road Cess at a rate not exceeding six pice in every rupee of