M.R.O. 1—72,006—8-6-37.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 86. Press ~~Mis.~~

101-102.

Dated 18-1-1873.

101-102 18/19

Not to be folded or roughly handled

No. 101. Read the following letter from the Secretary to the Government of India, Financial Department, to the Chief Secretary to Government, Fort St. George, dated Simla, 16th October 1872, No. 3514 :—

In the circular letter from this Department, No. 2017, dated 17th August last, the several Local Governments were requested to submit statements of all Provincial, Local, and Municipal taxes, which it is proposed to levy in 1873-74, distinguishing those of recent introduction and specifying the authority under which they are levied, and numerous other particulars necessary for a full consideration of the subject.

2. It now appears from the recent report of the East India Finance Committee of the House of Commons, and from the despatch from the Secretary of State with which that report was received, that information of a very similar character is required for submission to the Committee, and, with a view to avoid the multiplication of returns, it is proposed, with slight modifications, to utilize these forms which have so recently been ordered.

3. The Committee require not an estimate for a future year, but the actual accounts for the years 1870-71 and 1871-72, or the year immediately before, compared with the first year of the new system of provincial finance. In order to complete the series, it will be well to furnish the estimated figures of 1872-73, and this has been already ordered in a circular telegram, dated the 10th September.

4. In telegrams, dated the 5th and 24th September, the Local Governments were informed that the statements should include not merely taxation but income of all kinds; in those now required, not only should a complete list of all Local Funds be given with the usual detail of their receipts and charges, but a brief account of their nature and origin should be added, with the reason for still retaining them as Local Funds, or for merging them in general Provincial Revenues.

5. In some provinces it is believed that cesses are levied in certain districts to provide for services which are elsewhere rendered without any money payment; the same discrepancies will occur between whole provinces. In such cases, where no cess is raised, a rough estimate should be made of the value of the service rendered in order to admit of a general comparison with other provinces.

6. Where tolls are raised on ferries, roads, or canals, it should be explained whether these are intended merely for charges of maintenance, or whether the rate is fixed in excess, so as to aid in the provision of Local or Provincial Revenue.

7. A brief note should be given showing the general course of the changes made in local taxation and other financial arrangements in the four years under consideration.

8. The Local Accountants-General have been already instructed to prepare detailed comparative accounts of Provincial Services and Local Funds for the years 1870-71 and 1871-72, and it is hoped that they will be able at once to supply the figures required for the present returns. As these will be used to explain the finance accounts to the Parliamentary Committee, it is important that the same figures should be used as have already passed into those accounts.

9. By circular letter, No. 2573, of the 3rd August, the latest date for the receipt in this office of the forms of estimate for 1872-73 and 1873-74 has been extended to the 15th November; it is very desirable that the accounts for the

previous years should arrive on the same date. If this is found impossible, I am directed to request that they may in no case be delayed beyond the 1st December.

No. 102. To the Secretary to the Government of India, Financial Department, dated Fort St. George, 18th January 1873, No. 86.

I am directed to forward the statements of Provincial, Local, and Municipal taxes called for in your letter, No. 3514, dated 16th October 1872.

2. The statements explain themselves, and the subject has been so fully discussed in the several recent replies to kindred references that any lengthened remarks seem unnecessary. Only I am to remark, with reference to paragraph 4 of your letter under reply, that this Government see no necessity for any change in the manner in which these funds are now classed.

3. The Local and Municipal Funds are in most cases so constituted by law. The exceptions are generally of trifling amount, when it is considered that the aggregate is distributed among twenty-one districts, averaging each some 4000 or 5000 square miles in area. On the Village Jungle Conservancy Fund, which has apparently attracted the notice of the Government of India, I am to remark that this is derived from payments partly required in recognition of the seignioral rights of Government in all waste lands, but in which the people, having also common rights, cede something of these in making the payment on fuel cut for sale indeed but still for consumption in localities not destitute of such right of common by the immemorial custom of the country. The requirement of a small payment is justified by the consideration that the proceeds are applied to the renewal and conserving of what otherwise threatened to be speedily exhausted. The woods themselves are merely scrub jungle, but they are of the utmost importance to the country as the only source of supply of a necessary of life in the absence of which the people would have no fuel save the dried manure which is even now too generally utilized for this purpose to the serious detriment of the cultivation. To turn this Local Fund into an item of Imperial receipt would be at once to drain by taxation the sole source whence means can be derived for preserving to the people so essential a necessary and to injure their agricultural resources, and would be regarded by the agricultural community as an invasion of their prescriptive rights and a breach of faith.

4. On paragraph 5 of your letter I am to remark that the only cesses to which the remarks would seem at all applicable are the voluntary irrigation cess in very limited operation in lieu of customary labour in clearing channels, &c., and the Village Service Cess in lieu of ancient customary fees in cash and kind paid by the villagers for service rendered, which is being gradually introduced concurrently with the introduction of the revised assessment of the Land Revenue demand.

5. It is impossible to estimate in either case "the value of the service rendered where no cess is raised."

6. In the case of the Village Service Cess the maximum rate leviable by law is 1 Anna in the Rupee of land assessment and water-tax. Were the full rate imposed throughout the Ryotwari Districts, the proceeds calculated by a percen-

GOVERNMENT OF MADRAS.—Local and Municipal Receipts and Expenditure for 1870-71, 1871-72, and 1872-73.

Receipts.	Actuals for 1870-71.	Actuals for 1871-72.	Estimate for 1872-73.	Remarks.
	£	£	£	
Jungle Conservancy Fund	42,572	15,914	35,870	
Pound Fund	35,692	22,027	23,613	
Surplus Pound Fund under Act I. of 1871.	.....	4,538		
Bungalow Fee Fund	4,352	2,481	25,300	
Cochrane's and Sadras Canal Fund	4,829	4,565	4,520	
Nanul Grass Fund	3,440	974	1,553	
Canal and Ferry Fund	.....	2,058	3,380	
Educational Building Fund	29,106	2,228	15,982	
University Fee Fund	2,079	2,219	2,300	
Police Lodging Fund	9,195	2,239	8,000	
Village Service Fund	242,716	173,583	277,878	
Emigration Fee Fund, French Colonies	5,509	7,174	.....	Transferred to Imperial Services. Not estimated for.
Emigration Fee Fund	1,029	2,144	.....	
Bearers' Fee Fund	114	5	8	
Irrigation Cess Fund	4,998	2,420	5,045	
General Fund under the Consolidated Customs Act VI. of 1863	3,379	173	200	
Labour Contract Fee Fund under Act V. of 1866	60	.....	.....	The Act is inoperative.
Endowment Fund	34,875	20,224	20,604	
School Fee Fund	13,364	1,212	.....	Merged in Provincial Services.
Convict Labour Fund	13,286	2,015	.....	
One per cent. Income-tax Fund	3,456	2	.....	Net. Simply an adjustment head.
Port Fund	31,029	25,980	16,500	
District Road Fund	350,577	310,972	475,767	Merged in Local Funds under Madras Act IV. of 1871.
Local Funds under Act IV. of 1871	.....	490	.....	Temporary head till forms of accounts were settled.
Disabled Boatmen's Fund	272	353	.....	Transferred to Deposits.
Total	835,929	605,990	916,520	
Madras Municipality	61,337	57,135	60,176	
Municipalities in the Provinces	126,642	110,820	115,166	

Expenditure.	Actuals for 1870-71.	Actuals for 1871-72.	Estimate for 1872-73.	Remarks.
	£	£	£	
Jungle Conservancy Fund	15,227	14,346	21,965	
Pound Fund	20,057	20,973	13,247	
Surplus Pound Fund under Act I. of 1871	.....	2,655	.....	
Bungalow Fee Fund	2,795	3,793	2,530	
Cochrane's and Sadras Canal Fund	4,484	4,576	128	
Nanul Grass Fund	2,046	1,339	962	
Canal and Ferry Fund	.....	104	470	
Educational Building Fund	9,296	5,945	15,982	
University Fee Fund	2,079	2,220	3,894	
Police Lodging Fund	1,943	1,901	3,500	
Village Service Fund	159,758	186,963	176,312	
Emigration Fee Fund, French Colonies	813	852	.....	*Vide* remark on receipt side.
Emigration Fee Fund	545	570	.....	
Bearers' Fee Fund	2	1	8	
Irrigation Cess Fund	2,445	2,074	3,320	
General Fund under the Consolidated Customs Act VI. of 1863	518	309	200	
Labour Contract Fee Fund under Act V. of 1866	.....	.....	.....	The Act is inoperative.
Endowment Fund	20,567	24,859	18,717	
School Fee Fund	3,305	11,272	.....	*Vide* remark on receipt side.
Convict Labour Fund	105	15,196	.....	
One per cent. Income-tax Fund	.....	2,544	.....	Do. do.
Port Fund	22,573	22,985	16,378	
District Road Fund	248,934	416,047	470,884	Merged in Local Funds under Madras Act IV. of 1871.
Local Funds under Act IV. of 1871	.....	490	.....	*Vide* remark on receipt side.
Disabled Boatmen's Fund	39	353	.....	Transferred to Deposits.
Total	517,531	742,367	748,497	
Madras Municipality	54,466	56,241	58,844	
Municipalities in the Provinces	110,282	88,834	110,297	

(signed) W. HUDLESTON,
Chief Secretary.

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

tage of 6¼ on the latest return of actual collections of Ryotwari revenue and water tax would be Rupees 22,28,156 for the Presidency.

7. Referring to paragraph 6 of your letter, it will be observed from th statements that tolls on ferries, roads, and canals are levied solely for the purpos of maintaining and extending these lines of communications.

8. On paragraph 7 I am to observe that the enactment of Madras Acts III. IV., and V. of 1871 placed local and municipal taxation in this Presidency on a wider footing and under more systematic arrangements. They consolidated the Madras Education Act VI. of 1863, the Acts IX. and X. of 1865 for municipal management of towns, the District Road Cess Act III. of 1864, and the Amending Madras Municipal Act IX. of 1867. Act I. of 1870 dealt with ferry canal tolls. They were prompted by the recognised insufficiency of the Imperial grants for education, sanitation, and means of communications and material improvements. They were accelerated by the knowledge that the introduction of Provincial Assignments on a reduced scale for Provincial Services was imminent, but they actually were enacted after that system had been introduced.

(Signed) W. HUDLESTON,
Chief Secretary.

STATEMENT of Revenue, Receipts, and Expenditure of the Government of Madras on account of Provincial Services for 1870-71, 1871-72, and 1872-73.

REVENUE AND RECEIPTS.	Actuals for 1870-71.	Actuals for 1871-72.	Regular Estimate for 1872-73.	DISBURSEMENTS.	Actuals for 1870-71.	Actuals for 1871-72.	Regular Estimate for 1872-73.
	£	£	£		£	£	£
Allotment from General Revenues	.....	769,629	787,657	Jails	79,343	82,338	91,313
Jails	8,481	26,486	21,150	Registration	19,983	23,769	23,678
Registration	28,192	35,475	32,000	Police	338,927	339,629	345,000
Police	33,468	8,246	2,800	Education	77,672	85,368	88,295
Education	13,162	25,259	15,060	Medical Services	59,329	54,362	61,970
Printing	3,331	2,803	2,890	Printing	25,434	24,716	25,370
Medical	1,871	12,960	17,600	Ecclesiastical	476	478	550
Ecclesiastical	8	266	130	Marine	795	655	1,150
Miscellaneous	.....	3,640	5,180	Miscellaneous	576	9,319	28,407
Public Works	7,455	5,506	7,455	Public Works	*301,282	204,134	236,205
Total ...	95,968	890,270	891,922	Total ...	903,817	824,768	901,938

* Includes £54,237 expended on Famine Relief Works in the years 1868-69 and 1869-70.

(Signed) W. HUDLESTON,
Chief Secretary.

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

List of all Provincial and Local and Special Funds of the Government of Madras.

——	Estimate of 1873-74.	——
Provincial.	£	
Jails	15,900	Sale proceeds of Jail manufactures, hire of convicts, and miscellaneous receipts.
Registration	34,800	Fees, &c., realized by the Registration of Wills, written authorities to adopt, and of all written instruments whether concerning moveable or immoveable property.
Police	2,800	Fees, fines, forfeitures and miscellaneous.
Education	12,300	Fees realized from Colleges and Schools, exclusive of £6,100 consisting of contributions from Municipalities and recoveries from Local Funds for services rendered.
Medical	1,000	Hospital stoppages, sale proceeds of medicines, exclusive of £17,400 being the recoveries from Municipal, Local and Port Funds for services rendered and medicines supplied.
Printing	2,900	Realized by the sales of Acts and books, subscriptions to Gazettes and Miscellaneous.
Ecclesiastical	280	Fees for masonry graves and monuments in cemeteries.
Miscellaneous	2,050	Sale proceeds of materials, &c., exclusive of recoveries from Local Funds and Municipalities amounting to £3,850.
Public Works	5,500	Sale proceeds of buildings and stores and miscellaneous.
Local and Special Funds.		
Land Cess	342,850	Under Madras Act IV. of 1871, a rate or cess is levied not exceeding one Anna in the rupee on the annual rent-value of all occupied land on whatever tenure held, to provide funds for the construction, repair and maintenance of roads and communications in the Madras Presidency, for the diffusion of education and for other objects of public utility calculated to promote the health and comfort or convenience of the people.
House-tax	9,650	Under Madras Act IV. of 1871 a rate is levied in Local Fund Circles on houses within Unions or groups of villages where Local Fund Schools are established for the diffusion of education, the construction and repair of school-houses, and the maintenance of schools either wholly or by means of grants-in-aid; any surplus is available for general improvements of a sanitary character.
Tolls	13,460	Under Madras Act IV. of 1871, and with the sanction of the Madras Government, tolls are levied on carriages, carts, and animals at Toll-gates established in Local Fund Circles and on important bridges, ghauts, and roads. The receipts, after defraying the cost of collection, are applied to the construction and maintenance of roads, &c.
Jungle Conservancy Fund...	15,600	This fund was established in the year 1859 for the conservancy and extension of village jungles. A payment is required on timber and fuel cut and charcoal made for sale, and is applied to preserve and improve the scattered scrub jungles in the plains, which were being rapidly destroyed by the people.

Proceedings of the Madras Government, Financial Department,
18th January 1873.

List of all Provincial and Local and Special Funds, &c.—(*Continued*).

——	Estimate of 1873-74.	——
Local and Special Funds.—(*Continued.*)	£	
Cattle Pound Fund	21,100	This fund is raised under Act I. "the Cattle Trespass Act" of 1871, and is made up of fines paid on stray cattle and sale proceeds of unclaimed cattle. A moiety of the net surplus collections is applied to the construction of roads and bridges and other works of public utility, and from the other moiety the expenses connected with the experimental farms are defrayed.
Endowment Fund	23,890	This amount comprises the old endowments and grants made for the support of Hospitals, Dispensaries, Choultries, Alms-houses, and other institutions (not being of a religious character) for the use of the people.
Village Service Fund ...	1,91,300	The fund comprises the proceeds of village service Inams placed under attachment, the ancient merahs or fees paid by the ryots for village services, the new cess levied under Act IV. of 1864 in lieu of fees for these purposes, and the sums charged for the enfranchisement of Village Service Inams. The receipts are applied only to the remuneration of village servants. The Madras Cess Act No. 4 of 1864 is in operation in four districts only, Godavery, Kurnool, Trichinopoly, and part of the Salem District. The fund includes £37,750, the amount of quit-rent imposed on enfranchised Village Service Inam in the three districts of Godavery, Kurnool, and Trichinopoly.
Irrigation Cess Fund ...	2,530	This cess is paid voluntarily by ryots holding lands under certain river-channels in the districts of Trichinopoly, Madura, and Coimbatore, in lieu of customary labour. This is the only cess collected with the consent of the people, without being provided for by law.
Cochrane's and Sadras Canal Fund.	4,300	The receipts under this head are derived from tolls and license fees on boats using the Cochrane's and Coast Canal to the north and the Sadras Canal to the south of Madras.
Canal and Ferry Fund ...	1,830	This is derived from tolls and license fees on canals, lines of navigation and ferries. The proceeds are to be laid out in the construction, improvement, repair, maintenance, and extension of the channels and ferries to which the provisions of the Canals and Ferry Act (Madras Act I. of 1870) may be applied. The Act has been introduced in only three districts, the Godavery, Kistna, and Tanjore.
Nanul Grass Fund	1,170	This fund comprises the sale proceeds of the cuttings from Nanul and Coray grass and reed plantations grown for the protection of tank and channel banks in the districts of Kistna, Tanjore, Trichinopoly, Madura, Tinnevelly, Coimbatore, and Salem. The fund is expended on the maintenance and the general extension of the plantations.
Ferry Rents	9,970	The public ferries which are not brought under the operation of Madras Act I. of 1870 are rented out under stringent regulations for the comfort and safety of the people, and maximum fares are prescribed.

List of all Provincial and Local and Special Funds, &c.—(*Concluded.*)

—	Estimate of 1873-74.	—
Local and Special Funds—(*Concluded.*)	£	
Sale proceeds of Avenue Clippings.	3,260	These are derived from the sale proceeds of the prunings of avenues planted on roads.
Fishery and Grass Rents ...	10,090	The rent from fisheries is derived from tanks and channels which are let out for the purpose of fishing. The grass rent is realized from esplanades, canal-banks, bungalow compounds, &c., which are let for grazing.
Miscellaneous	4,080	The miscellaneous sources of income are chiefly interest on arrears of fish and ferry rents and road cess, manure rent, sale proceeds of the stones of old forts, of unserviceable tools and plant, and of produce of avenues, interest on Surplus Pagoda Funds invested in Government Securities, and the ten per cent. receipt from escheat sales in the Malabar District.
Public Bungalow Fund ...	1,580	From the year 1864 fees have been levied from travellers for the accommodation afforded them. Until recently two grants-in-aid were made by the Madras Government, one of £1,100 and another of £1,000, to meet the cost of the bungalow establishments. Both grants have been disallowed by the Government of India, who ruled that all bungalows should be maintained from Local Funds.
Port Fund	17,100	This fund consists of port dues levied under (Madras) Act VII. of 1867 and of the proceeds of waifs. From the fund are met all port expenses including the pay and allowances of persons employed in the establishments at the ports ; the cost of buoys, beacons, lights, and all other works maintained for the benefit of vessels entering or leaving the ports.
General Fund under the Customs Consolidated Act VI. of 1863.	200	The fund is made up of the proceeds of confiscations and penalties imposed under Act VI. of 1863, and from which are granted rewards to informers through whose assistance or instrumentality seizures are made or offences punished.
Bearers' Fee Fund	8	The fund consists of small fees collected from persons for whom daks are laid by Government officers. The fee is intended to cover all petty contingent charges connected with the laying of daks.
Educational Building Fund.	2,000	This fund was originally formed from the surplus balance of Pagoda Funds. It also received private contributions and subscriptions for the construction of schools. Grants are made from the fund for Government school buildings as well as in aid of private school building funds.
Police Lodging Fund	2,200	This fund is formed from deductions made from the pay of the Police Force on account of their lodgings.

Fort St. George,
18th January 1873.

(Signed) W. HUDLESTON,
Chief Secretary.

1873.

FINANCIAL DEPARTMENT.

From
The Chief Secretary to Government,
Fort St. George,

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

Dated 18th January 1873.

Recd.

No. 86.

Enclosure.

JANUARY.
Nos. 101-102.

Forwarding the Statements of Provincial, Local, and Municipal taxes called for by the Government of India.

No. 3514.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

To The Chief Secretary to Government
Fort Saint George

SIMLA, THE 16 OCTOBER 1872.

SIR,

IN the circular letter from this Department, No. 2017, dated 17th August last, the several Local Governments were requested to submit statements of all provincial, local, and municipal taxes, which it is proposed to levy in 1873-74, distinguishing those of recent introduction and specifying the authority under which they are levied, and numerous other particulars necessary for a full consideration of the subject.

2. It now appears from the recent report of the East India Finance Committee of the House of Commons, and from the despatch from the Secretary of State with which that report was received, that information of a very similar character is required for submission to the Committee, and, with a view to avoid the multiplication of returns, it is proposed, with slight modifications, to utilise these forms which have so recently been ordered.

3. The Committee require not an estimate for a future year, but the actual accounts for the years 1870-71 and 1871-72, or the year immediately before, compared with the first year of, the new system of provincial finance. In order to complete the series, it will be well to furnish the estimated figures of 1872-73, and this has been already ordered in a circular telegram, dated the 10th September.

4. In telegrams dated the 5th and 24th September, the Local Governments were informed that the statements should include not merely taxation but income of all kinds; in those now required not only should a complete list of all local funds be given with the usual detail of their receipts and charges, but a brief account of their nature and origin should be added, with the reason for still retaining them as local funds, or for merging them in general provincial revenues.

5. In some provinces it is believed that cesses are levied in certain districts to provide for services which are elsewhere rendered without any money payment; the same discrepancies will occur between whole provinces. In such cases, where no cess is raised, a rough estimate should be made of the value of the service rendered in order to admit of a general comparison with other provinces.

6. Where tolls are raised on ferries, roads, or canals, it should be explained whether these are intended merely for charges of maintenance, or whether the rate is fixed in excess, so as to aid in the provision of local or provincial revenue.

7. A brief note should be given showing the general course of the changes made in local taxation and other financial arrangements in the four years under consideration.

8. The local Accountants General have been already instructed to prepare detailed comparative accounts of provincial services and local funds for the years 1870-71 and 1871-72, and it is hoped that they will be able at once to supply the figures required for the present returns. As these will be used to explain the finance accounts to the Parliamentary Committee, it is important that the same figures should be used as have already passed into those accounts.

9. By circular letter No. 2573 of the 3rd August, the latest date for the receipt in this Office of the forms of estimate for 1872-73 and 1873-74 has been extended to the 15th November; it is very desirable that the accounts for the previous years should arrive on the same date. If this is found impossible, I am directed to request that they may in no case be delayed beyond the 1st December.

I have the honor to be,

SIR,

Your most obedient Servant,

Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

To

No. 3514.

Dated Simla, *October* 1872.

Received

13

List of all Provincial and Local & Special Funds of the Government of Madras

	Estimate for 1873-74 £	
Provincial		
Jails	15,900	Sale proceeds of jail manufactures, hire of Convicts, & miscellaneous receipts
Registration	34,800	Fees to be realized by the Registration of bills, bonds, written authorities to adopt, and all other written instruments whether concerning moveable or immoveable property.
Police	2,800	Fees, fines, forfeitures & miscellaneous
Education	12,500	Fees realized from Colleges & Schools, exclusive of £ 6100 consisting of contributions from Municipalities and recoveries from Local Funds for services rendered.
Medical	1,000	Hospital Stoppages, sale proceeds of medicines - Exclusive of £ 17,400 being the recoveries from Municipal, Local & Port Funds for services rendered and Medicines supplied.
Printing	2,900	Realized by the sales of acts and works, subscriptions to Gazettes and miscellaneous
Ecclesiastical	280	Fees for the issue of Grants & Documents in Courts.
Miscellaneous	2,050	Sale proceeds of Materials &c, exclusive of recoveries from Local Funds & Municipalities amtg. to £ 1,850.
Public Works	5,500	Sale proceeds of buildings and Stores & miscellaneous.
Local & Special Funds.		
Land Cess	342,850	under Madras Act IV of 1871, a rate or cess (a levied) not exceeding one anna in the rupee on the annual rent value of all occupied land or whatever to provide funds for the construction, repair and maintenance of communications in the Madras Presidency; for the dispersion and for the object of public utility calculated to promote the comfort or convenience of the people.
Abkarry	9650	under Madras Act IV of 1871, a rate is levied in Local Fund Circles or towns or groups of villages where Local Fund Schools are established for the dispersion of Education, the construction and repair of School Houses & the maintenance of Schools either wholly or by means of grants.

Amendments etc.

List of all Provincial and Local Funds of the Government of Madras

	Estimate for 1873-74 £	
Tolls	13,460	under Madras Act IV of 1871. tolls are levied on carriages, carts and animals at Tolls established in Local Fund Circles with the sanction of the Madras Government and in important bridges, thanks and roads. The receipts are applied to the construction and maintenance of roads &c after defraying the cost of collection.
Triangle Conservancy Fund	15,600	This fund consists of village and local subscriptions by the people established in the year 1859 for the conservancy and extension of tanks. At present it is limited to minor & petty tanks for sale, and is applied to preserve and improve the tanks. tanks in the plains, which were being rapidly destroyed
Cattle Pound Fund	2,100	This fund is raised under Act I "the Cattle Trespass Act" of 1871, and is made up of fines paid on stray cattle and sale proceeds of unclaimed cattle. A portion of the net surplus collections is applied to the construction of roads and bridges and other works of public utility, and the remainder to the expenses connected with the Experimental Farms on which the Expenses connected with the Experimental Farms on this fund are made.
Endowment Fund	23,590	This amount consists of the endowments for the support of hospitals, Dispensaries, Choultries, Satrams, Choultries, Satrams, houses, and other institutions (not being parishes) Charitable for the use of the people.
Village Service Fund	19,300	The fund consists of 10 per cent of Village service inams placed under attachment, the ancient allowance or fees paid by the ryots of Village Service, and the new cess levied in lieu of fees for their purposes, and the sums charged for the enfranchisement of Village service inams. The receipts are applied only to the remuneration of Village Servants. The Cess Act No of 1864 is in operation only in four districts, Godavary, Kurnool Trichinopoly, and part of the Salem District. The fund includes £3750, the amount of quit-rent imposed on enfranchised Village service inams in the three districts of Godavary, Kurnool & Trichinopoly.
Irrigation Cess Fund	2510	This cess is paid voluntarily by ryots holding lands under certain river Channels in the districts of Trichinopoly, Madura, & Coimbatore, in lieu of customary labour. This is the only cess collected with the consent of the people, without being provided by law.
Cochrane's and Cadras Canal Fund	4300	The receipts under this fund are derived from Tolls & Licence fees on boats using the Cochrane's Canal to the north, & and the Cadras Canal to the South of Madras.

List of all Provincial and Local & Special Funds of the Government of Madras

23—R

19—R

	Estimate of 1873-74 £	
Canal & Ferry Fund	1,830	This is derived from tolls & license fees on Canals, lines of navigation & ferries. The proceeds are to be laid out in the construction, improvement, repair, maintenance and extension of the channels & ferries to which the provisions of the Canals & Ferry Act (Madras Act I of 1870) may be applied. The act has only been introduced in three districts, the Godavery, Kistna & Tanjore.
Nanal Grass Fund	1170	This fund consists of the sale proceeds of the cuttings from Nanal and Coray grass & reed plantations grown on the foreshore of tank & channel banks in the districts of Kistna, Tanjore, Trichinopoly, Madura, Tinnevelly, Coimbatore and Salem. The fund is expended on the maintenance and the general extension of the plantations.
Ferry Rents	9970	The public ferries which are not brought under the operation of Madras I of 1870 are rented out under stringent regulations for the comfort & safety of the people, and maximum fares are prescribed.
Sale proceeds of Avenue Clippings	3,260	These are derived from the sale proceeds of the prunings of avenues planted on roads
Fishery and Grass Rents	10,090	The rents from fisheries is derived from tanks & channels which are let out for the purpose of fishing. The grass rent is realized ~~[illegible]~~ from Esplanades, canal banks, bungalow compounds &c which are let for ~~cattle to~~ grazing ~~upon~~.
Miscellaneous	4,080	The miscellaneous sources of income are chiefly interest on arrears of fish & ferry rents and road cess, manure rent, sale proceeds of the stones of old forts, of unserviceable tools and plant, and of produce of avenues, interest on surplus Local Funds invested in Government Securities, and the ten per cent receipt from Excise Sales in the Malabar District.
Public Bungalow Fund	1,580	From the year 1864 fees have been levied from travellers for the accommodation afforded them. Until recently two grants in aid were made by the Madras Government, one of £1100 & another of £1000, towards the cost of the Bungalow Establishment. ~~[illegible]~~ Both grants have been disallowed by the Government of India, who ruled that all bungalows should be maintained from Local Funds.

List of all Provincial and Local Funds of the Government of Madras

	Estimate 1873-74	
	£	
Port Fund	17,100	This fund consists of port dues levied under (Madras) Act VII of 1867 ~~which extends to the ports~~, and of the proceeds of wrecks. From the fund are met all port expenses including the pay & allowances of persons employed in the establishment at the ports; the cost of buoys, beacons, light, and all other works maintained for the benefit of Vessels entering or leaving the ports.
General Fund under the Customs Consolidated Act VII of 1863	200	This fund is made up from the proceeds of confiscations and penalties inflicted under Act VII of 1863, & from which the granted rewards to informers & those assistance or instrument in effecting seizures are made or offences furnished.
Bearers Fee Fund	8	This fund consists of Bunder fees collected from persons for whom dâks are laid by petty Government Officers. The fee is intended to cover all contingent charges connected with the carrying of dâks.
Educational Building Fund.	2,000	This fund was originally formed from the surplus balances of Lapsed funds. It also received private contributions & subscriptions for the construction of Schools. Grants are made from the fund in aid of such buildings ~~intended for Government~~ as well as of private Schools.
Police Lodging Fund	2,200	This fund is formed from deductions made from the pay of the Police force on account of their lodgings.

List of all Provincial and Local † Funds of the Government of Madras

Estimate for 1873-74

S.O.W. 86-27 18th Janyo 1878 - Stint Dakta.

To accompany Reply
to Circular N° 3514 - 1 Decy.

dated 18/1 with the
6 enclosures of the statements.

Financial Dept

No. 86.

To. 25-1-73

The Secy to the Govt. of India
Financial Dept.

Sir

I am directed to forward the statements of Provincial, Local and Municipal taxes, called for in your letter No. 3514 dated 18 Oct^r 1872.

2. The statements explain themselves and the subject has been so fully discussed in the several recent replies to kindred references, that any lengthened remarks seem unnecessary. Only I am to remark with reference to para 4 of your letter under reply, that this Government see no necessity for any change in the manner in which these funds are now classed.

The

3. The Local and Municipal funds are in most cases so constituted by law. The exceptions are generally of trifling amount, when it is considered that the aggregate is distributed among 21 Districts averaging each some 4000 or 5000 Sq. Miles in Area. In the Village Jungle conservancy fund which has apparently attracted the notice of the Government of India, I am to remark that this is derived from payments partly required in recognition of the Seigneural rights of Government in all waste lands but in which the people, having also common rights, cede something of these in making the payment on fuel

fuel cut for sale indeed but still for consumption in localities not destitute of such right of common by the immemorial custom of the country - The requirement of a small payment is justified by the consideration that the proceeds are applied to replanting and conserving what otherwise threatened to be speedily exhausted. The woods themselves are merely Scrub Jungle, but they are of the utmost importance to the country as the only source of supply of a necessary of life in the absence of which the people would have no fuel save the dried manure which is even now too generally utilized for this purpose

to

to the serious detriment of the cultivation. To turn this local fund into an item of imperial receipt would be at once to drain by taxation the sole source whence means can be derived for preserving to the people so essential a necessary and to injure their agricultural resources. and would be regard

4. On para 5 of your letter I am to remark that the only cesses to which the remarks would seem at all applicable are the voluntary irrigation cess in very limited operation in lieu of customary labor in clearing channels &c. and the Village service cess in lieu of ancient customary fees in cash and

by the agricultural community as an investment of their funeral pittance & A Branch Pass

I think we might add - And could be regarded by the agricultural Community as an investment of their funeral pittance & A Branch Pass

and kind paid by the villagers for service rendered which is being gradually introduced concurrently with the introduction of the revised assessment of the land revenue demand.

5. It is impossible to estimate in either case "the value of the service rendered where no cess is raised"

6. In the case of the Village Service cess the maximum rate leviable by law is one anna in the Rupee of land assessment and water tax. Were the full rate imposed throughout the Ryotwari districts, the proceeds calculated by a percentage of 6¼ on the latest return

of

of actual collections of Ryotwari Revenue and Water-tax would be Rs 22,28,156 for the Presidency.

7. Refering to para 6 of your letter it will be observed from the statements that tolls on ferries, roads and canals are levied solely for the purpose of maintaining and extending these lines of communications.

8. As para 7 I am to observe that the enactment of Madras Acts III, III and V of 1871 placed local and Municipal taxation in this Presidency on a wider footing and under more systematic arrangements. They ~~constituted~~ concentrated the Madras Education Act XII of 1863, the Acts IX and X of 1865 for Municipal management.

management of Towns, the District Road cess Act III of 1864 and the amending Madras Municipal Act IX of 1867. Act I of 1870 dealt with Ferry & Canal tolls. They were prompted by the recognised insufficiency of the Imperial grants for Education — Sanitation and means of communications and material improvements. They were accelerated by the knowledge that the ~~introduction~~ system of Provincial assignments on a reduced scale for Provincial services was imminent. ~~But they~~ actually ~~were enacted~~ after ~~But~~ system had been in ~~vogue~~ vogue.

Fort St. George.
18 Janry: 1873

G. K.

Civil Misc

Proc^s of Govt 1873 Madras

Judicial Departt

G.O. No. 86.

8/18 January 1873.

Circulate

Print

102-2