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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 674

(W)

Press
Mis.

Dated 28-2-

1877.

Not to be folded or roughly handled

No. 685.

Read the following:—

No. 846.

Statement showing the Income, Expenditure, and Balances of Local Funds for 1875-76 in the Books of the Accountant-General, Madras.

Description of Funds.	Balance on 1st April 1876.			Income.			Total.			Expenditure.			Balance on 31st March 1876.			Remarks of the Accountant-General.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
1. Jungle Conservancy Fund.	1,41,293	5	6	2,51,576	11	10	3,92,870	1	4	2,30,869	1	4	1,62,001	0	0	This fund is solvent in all districts except in the Nilgiris, where the fund was closed with a balance at debit of Rs. 246. It is applied for the conservancy and extension of village jungles, and has been utilized by Collectors in formation of fresh plantations and improvements of topes, &c. This fund will soon disappear as a Local Fund, the balances of most of the districts have been transferred to Public Works Department, Irrigation Revenue, and the Collectors who have not yet done so have been called upon to effect the necessary adjustment. This fund is solvent in all the districts. It comprises fines paid on stray cattle and sale proceeds of unclaimed cattle. The receipts are applied for the construction and repairs of pounds, &c., surplus collections of this fund are transferred to surplus Pound Fund. This fund is solvent. A moiety of the income was transferred to Government Farms and the other moiety to Local Funds and Municipalities for the construction and repair of roads and bridges, and other works of public utility.
2. Nanul Grass Fund.	26,332	12	11	3,405	12	6	29,738	9	5	28,250	1	4	1,458	8	1	
3. Pound Fund ...	71,809	3	7	2,25,379	4	3	2,97,188	7	10	2,28,289	9	6	68,898	14	4	
4. Surplus Pound Fund	2,28,572	7	9	1,91,199	5	5	4,19,771	13	2	2,02,355	9	1	2,17,416	4	1	

Statement showing the Income, Expenditure, and Balances of Local Funds for 1875-76, &c.—(Continued).

Description of Funds.	Balance on 1st April 1875.		Income.		Total.		Expenditure.		Balance on 31st March 1876.		Remarks of the Accountant-General.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
5. Bungalow Fee Fund.	175	1 7	795	14 6	620	12 11	219	5 6	401	7 5	This fund comprises fees from travellers. They are expended in the keep of the bungalows and in payment of establishment. Some of these bungalows are to be transferred to Local Fund Boards.
6. Endowment Fund.	19,841	12 5	6,119	0 7	25,960	13 0	8,482	6 1	17,478	6 11	This fund exists only in a few districts. Its receipts include grant from Government and other receipts for the up-keep of certain chuttrums, &c. The heaviest expenditure is in Bellary on account of the Munro's Chuttrum and Dispensary. This petty Fund is to be transferred to Local Fund under Act IV of 1871.
7. Village Service Fund.	15,51,273	1 10	22,69,554	3 9	38,20,827	5 7	28,48,188	13 9	9,72,638	7 10	This fund is solvent in all districts except in Tanjore, where the fund was closed with a balance at debit of Rupees 15,367. It comprises the proceeds of Village Service Inams placed under attachment, the ancient mehrs or fees paid by the ryots of village services, &c. The receipts are applied towards the remuneration of village servants. The surplus collections in Salem and Kurnool to the extent of Rs. 9,07,894 were invested in the purchase of 4 per cent. Government Promissory Notes under the Orders of Government, dated 3rd March 1875, No. 348, Revenue Department.

Proceedings of the Madras Government, Public Works Department,
28th February 1877. No. 674.

8. Canal and Ferry Fund.	88,985	1 1	33,682	10 7	1,22,667	11 8	25,051	6 7	97,616	5 1	This fund is solvent except in Malabar, where it was closed with a balance at debit of Rs. 2,874. Its income is derived from tolls and license fees on canals, which is applied in construction and repair of boats and in extending the canal.
9. Irrigation Cess Fund.	18,332	9 0	40,109	0 7	58,441	9 7	33,326	12 7	25,114	13 0	This fund is solvent and derives its income from cess voluntarily paid in certain districts by ryots, for holding lands under river channels in lieu of customary labor.
10. Cochrane's and Sadras Canal Fund.	1,619	8 6	53,698	0 11	55,347	9 5	51,385	14 3	3,961	11 2	This fund is solvent and its income is composed of tolls and license fees collected from boats navigating the canal. The collections are applied for the maintenance and deepening of the canal.
11. General Fund under the Customs Consolidated Act VI of 1863.	38,422	0 2	3,546	15 7	41,968	15 9	3,700	7 1	38,268	8 8	The above Funds are under the control of the Board of Revenue, who have reported on the transactions for the year 1875-76 in their Proceedings No. 304, dated 26th January 1877.
12. Bearers' Fee Fund.	1,473	2 0	120	14 0	1,594	0 0	...		1,594	0 0	This fund is solvent and is made up of the proceeds of confiscations and penalties imposed under Act VI of 1863, out of which rewards are paid to informers.
13. District Road Fund	18,530	15 4	8,913	10 0	2,667	5 4	7,094	0 0	10,751	5 4	This fund is solvent and its income is derived from fees collected from persons for whom daks are laid by Government officers. It is applied to meet contingent charges connected with laying daks.

This fund is the old Road Fund which existed prior to 1871. The balances disallowed in some of the districts are under investigation, and they are in course of adjustment.

Proceedings of the Madras Government, Public Works Department,
23th February 1877. No. 674.

Statement showing the Income, Expenditure, and Balances of Local Funds for 1875-76, &c.—(Continued).

Description of Funds.	Balance on 1st April 1875.		Income.		Total.		Expenditure.		Balance on 31st March 1876.		Remarks of the Accountant-General.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
14. District Road Fund of Badrachellam Taluq.	160	12 0	388	12 0	549	8 0			549	8 0	This fund is formed by cess levied at 2 per cent. on the Land Revenue under the orders which existed in the Central Province. These receipts are credited under this head, and treated as a separate special fund in accordance with Proceedings of the Board of Revenue, No. 4,880, dated 3rd June 1875.
15. Police Lodging Fund.	81,976	9 4	24,070	7 5	1,06,047	0 9	82,810	10 6	23,236	6 3	The Board of Revenue exercise control over the above funds. This fund is solvent in all districts except in Godavery, Chingleput, Malabar, Nilgiris, and in the Presidency Town, where the fund was closed with balances at debit of Rupees 84,271, 2,170, 1,153, and 12,322 respectively. It is maintained by deductions made from the pay of the Police force on account of their lodgings, and the receipts are utilized in construction and repair of Police huts.
16. Convict Labor Fund.	50,242	5 6	29,771	8 0	80,013	13 6	83,205	14 8	5,122	1 2	This Fund was overdrawn in this year mainly in consequence of the bills in Public Departments for jail manufactures for supplies made from the jails in that year not having been received in time for adjustment in the accounts for 1875-76. From 1871-72 this fund has been utilized in the Public Works Department in connection with jail buildings.

Proceedings of the Madras Government, Public Works Department,
23th February 1877. No. 674.

17. Educational Building Fund.	19,518	9 0	86,586	1 3	67,067	8 3	85,107	0 6	18,039	8 3	district where it is required without regard to the state of the account of the particular jail. This fund was originally formed from the surplus balance of the Pagoda Funds, and the interest realized on the capital is credited to the Fund, as also the sums raised by private contributions for construction of school houses. The assets, however, proved insufficient in 1875-76 to meet the outlay although Rupees 55,500 were transferred from the capital of the fund during the year.
18. School Fee Fund...	40,458	5 9	1,03,810	11 6	1,44,269	1 3	1,26,408	1 9	17,860	15 6	This fund is solvent in all districts except in Kistna, Tinnevely, Coimbatore, Nilgiris and in the Presidency Town, where the fund was closed with balances at debit of Rupees 4,200, 25,454, 4,896, 1,727, and 1,77,076 respectively. Its income is fees collected from schools, and is expended in meeting the pay of servants, contingencies and petty increases to salaries of teachers.
19. Port Fund ...	89,477	7 8	2,38,270	10 3	3,27,748	1 11	1,52,498	11 6	1,75,249	6 5	The above two funds are under the control of the Director of Public Instruction. The balance of this fund is under investigation, owing to differences between the Civil and Marine accounts. It consists of port dues levied under Act VI of 1867 on vessels entering ports, and of the proceeds of wharfs, &c. From this Fund are met the pay and allowances of port establishment and other port expenses. Sums received on account of port dues at all ports form a General Port Fund, and are available to meet the expenses of any of the ports. This Fund is controlled by the Master Attendant, Madras.

Statement showing the Income, Expenditure, and Balances of Local Funds for 1875-76, &c.—(Continued).

17. Educational Building Fund.	19,518	9	0	86,586	1	3	67,067	8	3	85,107	0	6	18,000	9	3	The above two Funds are under the control of the Inspector-General of Police and Jails respectively. The total income is available for use in any district where it is required without regard to the state of the account of the particular jail. This fund was originally formed from the surplus balance of the Pagoda Funds, and the interest realized on the capital is credited to the Fund, as also the sums raised by private contributions for construction of school houses. The assets, however, proved insufficient in 1875-76 to meet the outlay although Rupees 55,500 were transferred from the capital of the fund during the year.
18. School Fee Fund...	40,458	5	9	1,03,810	11	6	1,44,269	1	3	1,26,408	1	9	17,860	15	6	This fund is solvent in all districts except in Kistna, Tinnevely, Coimbatore, Nilgiris and in the Presidency Town, where the fund was closed with balances at debit of Rupees 4,200, 25,454, 4,896, 1,727, and 1,77,076 respectively. Its income is fees collected from schools, and is expended in meeting the pay of servants, contingencies and petty increases to salaries of teachers. The above two funds are under the control of the Director of Public Instruction.
19. Port Fund	89,477	7	8	2,38,270	10	3	3,27,748	1	11	1,52,498	11	6	1,75,249	6	5	The balance of this fund is under investment, owing to differences between the Civil and Marine accounts. It consists of port dues levied under Act VI of 1867 on vessels entering ports, and of the proceeds of waifs, &c. From this Fund are met the pay and allowances of port establishment and other port expenses. Sums received on account of port dues at all ports form a General Port Fund, and are available to meet the expenses of any of the ports. This Fund is controlled by the Master Attendant, Madras.

The above two Funds are under the control of the Inspector-General of Police and Jails respectively. The total income is available for use in any district where it is required without regard to the state of the account of the particular jail.

This fund was originally formed from the surplus balance of the Pagoda Funds, and the interest realized on the capital is credited to the Fund, as also the sums raised by private contributions for construction of school houses. The assets, however, proved insufficient in 1875-76 to meet the outlay although Rupees 55,500 were transferred from the capital of the fund during the year.

This fund is solvent in all districts except in Kistna, Tinnevely, Coimbatore, Nilgiris and in the Presidency Town, where the fund was closed with balances at debit of Rupees 4,200, 25,454, 4,896, 1,727, and 1,77,076 respectively. Its income is fees collected from schools, and is expended in meeting the pay of servants, contingencies and petty increases to salaries of teachers.

The above two funds are under the control of the Director of Public Instruction.

The balance of this fund is under investigation, owing to differences between Civil and Marine accounts. It consists of port dues levied under Act VI of 1864, &c. From this Fund are met the pay and salaries of the officers and clerks, &c. Sums received on account of port dues at the ports to meet the expenses of any of the ports. Madras.

Statement showing the Income, Expenditure, and Balances of Local Funds for 1875-76, &c.—(Continued).

Description of Funds.	Balance on 1st April 1875.			Income.			Total.			Expenditure.			Balance on 31st March 1876.			Remarks of the Accountant-General.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
20. Labor Contract Fee Fund, under Act V of 1866.	603	8	0				603	8	0				603	8	0	This fund is formed from fees collected under Act V of 1866, Madras. There have been no transactions since 1870-71. The opening amount comprises a small unexpended balance from grants given by the Government of India and re-funds of expenditure in the Public Works Department. It will cease to appear in the list of special Funds, as it has been transferred to Provincial Services as per letter from the Comptroller-General, Calcutta, No. 367, dated 22nd June 1876. This fund consists of a cess levied on all occupied lands, tolls on roads and bridges, endowments of public and charitable institutions and contributions from the State, &c. The objects upon which the fund is expended are the construction and maintenance of roads, the diffusion of elementary education, the establishment of hospitals, dispensaries, lunatic asylums, choultries and markets, the employment of vaccinators and medical practitioners, and the sanitary inspection of towns, villages, public tanks, and wells, &c.
21. One per cent. Income Tax Fund.	4,641	6	8	100	0	10	4,741	7	6	4,741	7	6				
22. Local Fund under Act IV of 1871.	17,73,443	5	9	61,49,660	3	9	79,23,103	9	6	61,62,788	1	0	17,60,315	8	6	

For Sr. GEORGE,
24th February 1877.

To the Secretary to Government, Public Works Department, with reference to G.O., No. 2,486, dated 23rd December 1875, Financial Department.
(Signed) W. DONALD,
Offg. Accountant-General.

Proceedings of the Madras Government, Public Works Department,
28th February 1877. No. 674.

No. 686.

ORDER THEREON, 28th February 1877, No. 674.

ACCOUNT, No. 50.

RECORDED and communicated to the Examiner, Public Works Accounts, with reference to G.O., No. 200, dated 27th December 1875.

(True Extract.)

(Signed) W. FAREWELL, Colonel,
Acting Joint Secy. to Govt, P.W.D.,
Buildings and Roads Branch.

To the Examiner of Public Works Accounts.

Exd. S. T. Austin.

Spare Copies

Statement shewing the Income, Expenditure and Balance of Local Funds for 1875-76 in the Books of the Accountant General Madras.

Description of Funds	Balance on 1st April 1875	Income	Total	Expenditure	Balance on 1st March 1876	Remarks of the Accountant General
1. Jungle Conservancy Fund	141293 5 6	251576 11 10	392870 1 4	236569 1	176316 8 6	This fund consists of a cess levied on all occupied lands, tolls on roads and bridges, endowments of public and charitable institutions and contributions from the State &c. The objects upon which the fund is expended are the construction and maintenance of Roads, the diffusion of elementary Education, the establishment of hospitals, dispensaries, lunatic asylums, choultries and markets, the employment of vaccinators and Medical practitioners, and the sanitary inspection of towns, villages, public taptes and wells &c.
2. Naval Graps Fund	26332 12 11	3406 12 6	29738 9 5	23250 1		
3. Pound Fund	71809 3 7	225379 4 3	297188 7 10	228189 1		
4. Surplus Pound Fund	228572 7 9	192199 5 6	420771 13 2	202355 1		

(Signed) W. Donald
Offg. Accountant General

to Government, Public Works Department,
with reference to G.O. No. 2486 dated 23rd December 1875.
Financial Department.

20-13-11-75 No 102 hrs
7-12-75 3471
27-12-75 200 hrs

P.W.D.
26 FEB 77

26 FEB 77

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18015
 4/27/77
 E. P. H. B. 20-3-77

Govt. of 1877 Madras.

PUBLIC WORKS.

To *The Secy of P. W. D.*

Dated

Issued

Recd.

Encl.

G. O., 28th Feb. 1877, No. 67

Nos. 685-86

Statement of Income, Expenditure & Balance Sheet of Special Funds for 1876-77 forwarded with account of the Accountant General to be audited and certified by the P. W. D. Secy.

Secy P. W. D.

27.2
Ex. P. W. D. 20-3-77

This fund is solvent in all Districts except in the Nilgiris where the fund was closed with a balance at debit of Rs 246.
162,001. It is applied for the conservancy and extension of Village jungles, and has been utilised by Collectors in formation of fresh plantations and improvements of Topes &c.

This fund will soon disappear as a Local Fund, the balances of most of the districts have been
1488 8 1 transferred to Public Works Department, Irrigation Revenue and the Collectors who have not yet done so have been called upon to effect the necessary adjustment.

This fund is solvent in all the Districts. It comprises fines paid on stray cattle and sale proceeds of unclaimed cattle. The receipts are applied for the construction and repairs of Pounds &c. Surplus collections of this fund are transferred to surplus Pound Fund.
68898 14 4

This fund is solvent. A moiety of the income was transferred to Government Farms and the other moiety to Local Funds and Municipalities for the construction & repair of Roads and Bridges, and other works of public utility.
217416 4 1

5. Bungalow Fee Fund ————— 1798 14 6 : 620 12 11 : 219 23 5 1/2

6. Endowment Fund ————— 1934 12 5 : 6119 : 7 259 60 13 : 3432 6 1

7. Village Service Fund ————— 1551 273 1 : 10 22 69 552 3 9 : 3820 327 6 7 : 2843 195 13 9

This fund comprises fees from Travellers. They are expended in the keep of the Bungalows and in payment of Establishment. Some of these Bungalows are to be transferred to Local Fund Boards.

This fund exists only in a few districts. No receipts include grant from Government and other receipts for the up-keep of 17478 6 11 Certain Chutkums etc. The heaviest expenditure is in Bellary on account of the Chutkums and Dispensary. This petty fund is to be transferred to Local Fund under Act 10 of 1871.

This fund is solvent in all Districts except in Tanjore where the fund was closed with a balance at debit of Rs 15367- It comprises the proceeds of Village Service Inams placed under attachment, the ancient gherabs or fees paid by the ryots of Village Services etc. The receipts are applied towards the remuneration of Village Servants. The surplus collections in Salem and Kurnool to the extent of Rs 90789 1/2 were invested in the purchase of 2 per cent Government Promissory Notes under the Orders of Govt dated 3rd March 1875, No 348, Revenue Department.

8. Canal and Ferry Fund — 88980 1 1 33682 10 7 122657 11 8 25051 6 7

9. Irrigationless Fund — 16332 9 10109 7 58441 9 7 23326 12 7

10. Cochrane's & Sadras Canal Fund — 1649 8 6 52698 11 55347 9 5 61355 14 3

11. General Fund under the Customs Consolidated Act II of 1863 — 38422 2 3546 15 7 4968 15 9 3700 7 1

12. Bearers Fee Fund — 1473 2 120 14 1894

This fund is solvent except in Malabar where it was closed with a balance at debit of Rs 2874. Its income is derived from tolls and license fees on canals, which is applied in construction and repair of boats in extending the Canal.

This fund is solvent and derives its income from Ceps voluntarily paid in certain Districts by ryots for holding lands under river channels in lieu of customary tabaur.

This fund is solvent and its income is composed of tolls and license fees collected from boats navigating the canal. The collections are applied for the maintenance and deepening of the Canal.

The above funds are under the control of the Board of Revenue, who have reported on the transactions for the Year 1875 by their Proceedings No 302 dated 26 Jan'y 1877.

This fund is solvent and is made up of the proceeds of confiscations and penalties imposed under Act VII of 1863, out of which rewards are paid to informers.

This fund is solvent and its income is derived from fees collected from persons for whom daks are laid by post Officers. It is applied to meet contingent charges connected with laying daks.

13. District Road Fund - 5913 10 7094

14. District Road Fund of
 Badrachellam Taluk } 160 12 388 12 549 8

15. Police Lodging Fund - 81976 9 24070 7 510604 9 82810 70 6

16. Convict Labor Fund - 60242 5 6 29771 8 80013 13 6 83205 14 8

This fund is the old Road Fund which existed prior to 1871. The balances disallowed in some of the districts are under investigation and they are in course of adjustment.

This fund is formed by Cess levied at 2 per cent on the Land Revenue under the Orders which existed in the Central Province. These receipts are credited under this head, and treated as a separate special fund in accordance with Pro. of the Board of Revenue No. 880 of 3rd June 1850. The Board of Revenue exercise control over the above Funds.

This fund is solvent in all Districts except in Godavery, Chingleput, Malabar, Nilgiris, and in the Presidency Town, where the fund was closed with balances at debit of Rs 84,271, 23236 63 2170, 1153, 912322 respectively. It is maintained by deductions made from the pay of the Police for on account of their lodgings, and the receipts are utilized in construction and repair of Police Huts.

This fund was overdrawn in this year mainly in consequence of the bills in Public Departments for jail manufactures for supplies made from the jails in that year not having been received in time for adjustment in the accounts for 1857/6. From 1857/72 this fund has been utilized in the P. W. Dept. in connection with Jail Buildings.

17 Educational Building Fund

86586 1 3 67067 83 85107 . 6

18 School Fee Fund

10468 6 9 103810 11 6 114269 13 126408 19

The above two funds are under the control of the ¹⁵Inspector General of Police and Jails respectively. The total income is available for use in any District where it is required, without regard to the state of the account of the particular Jail.

This fund was originally formed from the Surplus balance of the Pagoda Funds, and the interest realized on the Capital is credited to the fund, as also the sums raised by private contributions for construction of School Houses. The assets, however, proved insufficient ¹⁸⁷⁵⁻⁷⁶ to meet the outlay, although Rs 55,500 were transferred from the Capital of the fund during the year.

This fund is solvent in all Districts except in ^{17860 186} Shimoga, ^{17860 186} Tumacully, ^{17860 186} Coimbatore, ^{17860 186} Nilgiris and in the Presidency Town, where the fund was closed with a balance at debit of Rs 4200, 25454, 4896, 1727, 9 177, 076 respectively. Its income is fees collected from schools and is expended in meeting the pay of servants, contingencies, and petty increases to salaries of Teachers.

The above two funds are under the control of the Director of Public Instruction

19 Port Fund 89477 7 8 238270 103 327748 1 11 152498 11 6

20 Labor Contract Fee Fund } 603 8 . . . 603 8 . . .
under Act V of 1866

21 One per Cent Income Tax Fund 1641 6 8 100 10 4741 7 6 4741 7 6

The balance of this fund is under investigation,¹²
owing to differences between the Civil and Marine
accounts. It consists of port dues levied under Act VII
of 1867 on vessels entering ports, and of the proceeds of
175249 6 5 wharfs &c. From this fund are met the pay and allow-
ances of port establishments and other port expenses. Sums
received on account of port dues at all ports form a
General Port Fund, and are available to meet the
expenses of any of the ports.

This Fund is controlled by the Master Attendant
Madras.

This fund is formed from fees collected under Act V of 1866
603 8 Madras. There have been no transactions since 1870-71.

The opening amount comprises a small unexpended
balance from grants given by the Government of India and
refunds of expenditure in the Public Works Department. It will
cease to appear in the list of Special Funds, as it has been
transferred to Provincial Services, per letter from the Comptroller
General Calcutta No 367 dated 22nd June 1876

The above is a true copy of the
 original as it appears in the
 original book of the
 Local Fund under Act IV of 1871
 1773443 5 9 6149660 5 9 7922123 9 6 6162783 1

Port Saint George
 Accountant General's Office
 24 February 1877

True Copy
 W. Bourdell
 Offs. Act. General

To
 The Secretary

No 655-