

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

9th April 1881, No. 632.

READ THE FOLLOWING PAPER:—

No. 177. Proceedings of the Board of Revenue, dated 28th March 1881,
No. 509.

THE Board resolve to submit, for the approval of Government, the budget estimates of receipts and charges of Special Local Funds under their control for the year 1881-82.

2. The following is an abstract of the estimate showing in one view the receipts and charges of each fund for 1881-82 compared with those of the current year. The closing balances of the Accountant-General's statement for 1879-80 have been adopted as the opening balances of 1880-81:—

Funds.	BALANCE AT THE BEGINNING OF THE YEAR.		RECEIPTS DURING THE YEAR.			TOTAL.	
	Budget Estimate, 1881-82.	Regular Estimate, 1880-81.	Budget Estimate, 1881-82.	Regular Estimate, 1880-81.	Budget Estimate, 1880-81.	Budget Estimate, 1881-82.	Regular Estimate, 1880-81.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Cattle Pound Fund	2,32,210	2,33,790	2,14,870	2,07,820	2,18,400	4,47,080	4,41,610
2. Village Service Fund	12,06,620	12,30,150	31,03,380	28,92,750	26,84,200	43,10,000	41,22,900
3. Endowment Fund	9,810	11,270	7,970	8,550	7,920	17,780	19,820
4. Irrigation Cess Fund	40,220	36,480	33,850	37,620	34,550	74,070	74,100
Total ..	14,88,860	15,11,690	33,60,070	31,46,740	29,45,070	48,48,930	46,58,430

Funds.	EXPENDITURE DURING THE YEAR.			BALANCE AT THE END OF THE YEAR.	
	Budget Estimate, 1881-82.	Regular Estimate, 1880-81.	Budget Estimate, 1880-81.	Budget Estimate, 1881-82.	Regular Estimate, 1880-81.
	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.
1. Cattle Pound Fund	2,18,450	2,09,400	2,24,730	2,28,630	2,32,210
2. Village Service Fund	30,91,100	29,16,280	26,38,080	12,18,900	12,06,620
3. Endowment Fund	7,030	10,010	6,620	10,750	9,810
4. Irrigation Cess Fund	37,380	33,880	35,020	36,690	40,220
Total ..	33,53,960	31,69,570	29,04,450	14,94,970	14,88,860

3. The Jungle Conservancy Fund budget is now before the Board and will shortly be laid before Government with separate Proceedings. The Canal and Ferry Fund budget has already been reviewed in the Board's Proceedings noted in the margin, so that the transactions of these two funds are not noticed in this review.

The Board will now proceed to review the budget estimates of the other funds.

4. CATTLE POUND FUND.—The total receipts of this fund including the opening balance amount to Rs. 4,47,080 and the expenditure to Rs. 2,29,130. The estimated

charges include a sum of Rs. 99,020 distributed equally between Agricultural Services and Local and Municipal Funds as shown below :—

	RS.	RS.
Agricultural Services	...	49,510
Local Funds	...	47,085
Municipal Funds	...	2,425
		49,510
Total	...	99,020

5. As already noticed in paragraph 31 of the Board's Proceedings, dated 20th December 1880, No. 1,949, reviewing the budget estimate of the Government Farms for 1881-82, the Imperial grant of Rs. 20,000 to Provincial Funds for the institution has ceased from the beginning of the current official year, but the Government in their Order of the 5th January 1881, No. 18, have, in accordance with the Board's suggestion, resolved upon addressing the Government of India regarding the renewal of the grant. No credit for the Imperial grant has therefore been taken.

6. According to the budget estimates submitted to Government with the Board's Proceedings quoted above, the expenditure in excess of the Farm receipts comes to Rs. 60,190 as shown in the margin. Of this sum Rs. 49,510 will be met from the amount transferred to Agricultural Services during the year and the remainder, Rs. 10,680, from the balance at the credit of the Agricultural Services.

7. The balance expected at the close of the year amounts to Rs. 2,17,950, of which Rs. 2,02,920 appertain to Agricultural Services.

8. VILLAGE SERVICE FUND.—The estimated receipts of the fund amount to Rs. 31,03,380, which, added to the opening balance of Rs. 12,06,620, makes a total of Rs. 43,10,000. The expenditure is Rs. 30,91,100, leaving a balance of Rs. 12,18,900.

9. The following are the details of receipts and expenditure :—

	1881-82.	1880-81.
<i>Receipts.</i>		
1. Cess on Lands under Act IV of 1864	13,83,500	10,01,800
2. Merahs and Deductions from Land Revenue for payment of Village Establishment	10,05,170	10,50,290
3. Revenue of Enfranchised Inams	6,65,260	4,94,480
4. Interest	38,120	36,070
5. Sale of Promissory Notes	...	1,00,700
6. Miscellaneous	11,330	860
Total	31,03,380	26,84,200
<i>Expenditure.</i>		
1. Establishment at Collectors' Offices	140	140
2. Village Establishment	30,38,900	26,12,440
3. Construction and Repair of Village Chavadies—		
Kurnool	1,000	
Malabar	2,000	
	3,000	3,000
4. Construction of Ghát huts in Kurnool	1,000	1,000
5. Amount to be repaid to Provincial Funds.	47,610	21,000
6. Miscellaneous	450	500
Total	30,91,100	26,38,080

10. RECEIPTS.—The increase over the amount shown in the current year's budget under receipts is mainly due to larger collections expected from the village-cess and from the revenue of enfranchised inams. The excess under the former occurs chiefly in the districts of Kistna, Nellore, Cuddapah, Chingleput, and Salem, and is ascribed to the following causes :—

- (1) In Kistna, Nellore, and Chingleput, to the estimated collections having been calculated with reference to the current year's regular estimate.
- (2) In Cuddapah, to the cess having been extended from Fasli 1291 to the seven taluks comprising the main division under G.O., Revenue Department, dated 3rd January 1881, No. 3.
- (3) In Salem, to the cess, which has been suspended from Fasli 1287, being reimposed from Fasli 1291 under G.O., Revenue Department, dated 2nd March 1880, No. 260.

11. The increase under "Revenue from Enfranchised Inams" occurs mainly in the Cuddapah and Chingleput Districts. The increase in the former district is due to the estimated receipts from quit-rent on the inams to be enfranchised on the introduction, in Fasli 1291, of Act IV of 1864 into the district.

12. The income expected from the enfranchised inams in the Chingleput District is given as Rs. 40,000 against Rs. 30,000 in the current year's regular estimate. The Collector has afforded no explanation regarding the former entry, but the Board presume it to be the result of the settlement of inams that has recently taken place in the district.

13. EXPENDITURE.—The increase under Expenditure is due to larger amounts proposed to be spent under "Village Establishment" and "Amount to be repaid to Provincial Funds." The expenditure under "Village Establishment" is large chiefly in the Kistna and Chingleput Districts, due in the former to the amount being fixed with reference to the current year's regular estimate and in the latter to the heavy arrears of pay due to village officers for 1879-80 being proposed to be disbursed in 1881-82.

14. The entry of Rs. 47,610 under "Repayment to Provincial Funds" appertains to the Nellore District alone. It is observed that in their Order, Financial Department, dated 6th October 1880, No. 1,925, the Government have sanctioned a contribution of Rs. 86,807 from Provincial Funds to wipe off the deficit with which the transactions of the fund for 1879-80 have closed. Of the sum of Rs. 86,807, it is proposed to refund Rs. 39,200 during the current year and the remainder, Rs. 47,607, or Rs. 47,610 in round numbers, in the ensuing year.

15. The balances are large in the districts of Godáviri, Kistna, Cuddapah, Kurnool, South Arcot, Trichinopoly, Tinnevely, and Malabar.

- (1.) The Collector of the Godáviri District is requested to expedite the submission of the proposals called for in Board's Proceedings, dated 10th November 1879, No. 3,148, for utilizing the balance in favor of the district.

- (2.) In his letter* of the 20th September 1880, No. 2,020, the Collector of the Kistna District reported that the actual balance on the 31st March 1880 was

Rs. 1,27,713, which was owing to the non-payment of the salaries of the village servants for several months pending the disposal of certain changes proposed, and that they have since been paid their respective dues, which have reduced the balance considerably. The Collector is requested to explain how a balance of Rs. 87,710 is expected to remain at the beginning and close of 1881-82.

- (3.) The balance in Cuddapah is not very large and shows a decrease of Rs. 11,000 at the close of 1881-82 compared with the opening balance of the year.

It is also observed that revised village establishments will be introduced into the principal division taluks of the district from the commencement of Fasli 1291.

(4.) The Collector of Kurnool has shown, in his letter embodied in Board's Proceedings,† dated 27th April 1880, No. 570, that the balance in favor of the district will gradually disappear.

(5.) The Collector of South Arcot has stated in his Special Local Fund Report for 1879-80 that the balance at the close of the year consisted of unpaid allowances of village servants and sums not likely to be claimed in consequence of no substitutes having been appointed to vacant Notamgar's offices, and that it would be utilized in the revision of village establishments in the Chidambaram Taluk.

(6.) In their Proceedings, dated 30th November 1880, No. 1,819, the Board have suggested measures for utilizing the balance in Trichinopoly, on which no orders seem to have been passed as yet.

(7.) In Board's Proceedings, dated 1st September 1880, Miscellaneous No. 9,580, the Collector of Tinnevely was directed to utilize the balance in favor of the district.

(8.) In his letter* dated 15th April 1880, No. 905, the Collector of Malabar stated that the amount available for investment was only Rs. 20,000. The Board considered the amount too small for investment.

16. ENDOWMENT FUND.—The estimated receipts of the fund including the opening balance amount to Rs. 17,780 and the expenditure to Rs. 7,030, leaving a balance of Rs. 10,750.

17. The Endowment Fund in Tinnevely embraces the transactions of three chattrams noted below :—

- (1.) Moothookistna Naicker Chattram.
- (2.) Chikinarasayan Chattram.
- (3.) Sengikulam Chattram.

18. It appears that the Local Fund Boards of the district have expressed their willingness to take charge of the above institutions and that the necessary application for their transfer will be made in due course.

19. IRRIGATION CESS FUND.—The assests of this fund are estimated at Rs. 33,850, which, together with the opening balance of Rs. 40,220, makes a total of Rs. 74,070. The expenditure amounts to Rs. 37,380, leaving a balance of Rs. 36,690.

20. The expenditure is made up of the following items:—

						RS.
Irrigation Establishment	...	...	...	...	...	26,780
Repair of Channels, &c.	...	...	...	...	...	10,500
Contingencies	...	...	...	...	...	100
				Total	...	37,380

21. The balances are large in Trichinopoly and Salem. The Collector of Trichinopoly states that the large balance under this fund is due to Government having declined to permit the investment of the available balance.

Vide paragraph 8 of G.O., Revenue Department, dated 12th February 1880, No. 164.

22. The Collector of Salem points out that the balance may be allowed to accumulate for some years until there is enough money in excess of the reserve of Rs. 10,000 sanctioned for the district to build head sluices and exclude the river floods.

(True Extract)

(Signed) E. GIBSON,
Acting Sub-Secretary.

ABSTRACT ESTIMATE of Receipts and Charges on account of Special Local Funds in the several Districts of the Madras Presidency during 1881-82.

VILLAGE SERVICE FUND— (Continued).				ENDOWMENT FUND.				IRRIGATION CESS FUND.					
Districts.	Estimated Charges.	Balance.		Balance expected at the begin- ning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated Charges.	Balance.	Balance expected at the begin- ning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated Charges.	Balance.
	15	16		17	18	19	20	21	22	23	24	25	26
1. Ganjam	RS. 180	RS. 2,070		RS. 1,350	2,050	3,400	1,990	1,410	RS. 1,410	RS. 350	500	320	180
2. Vizagapatam	660	350		2,140	2,340	4,480	2,470	2,010	19,080	12,000	31,080	13,100	17,980
3. Godavari	2,60,100	4,75,580		(b) 550	410	960	450	510	2,600	8,500	11,100	8,060	3,040
4. Kistna	3,60,000	87,710							18,390	13,000	31,390	15,900	15,490
5. Nellore	2,56,610	3,890											
6. Cuddapah	2,40,000	28,480											
7. Bellary	2,500	10,580		(a) 1,350	2,050	3,400	1,990	1,410					
8. Kurnool	3,71,140	2,01,690		(b) 2,140	2,340	4,480	2,470	2,010					
9. Chingleput	1,63,300			(c) 550	410	960	450	510					
10. North Arcot	1,20,050	5,530											
11. South Arcot	2,60,000	58,760											
12. Tanjore	2,76,000	16,880							150	350	500	320	180
13. Trichinopoly	1,71,290	2,23,100							19,080	12,000	31,080	13,100	17,980
14. Madura	2,200	6,860											
15. Tinnevely	2,39,000	27,210											
16. Coimbatore		1,070		5,770	3,050	8,820	2,000	6,820	2,600	8,500	11,100	8,060	3,040
17. Nilgiris	800			(d)	120	120	120						
18. Salem	2,40,270	10											
19. South Canara	34,000	9,330											
20. Malabar	93,000	59,800											
Total ..	30,91,100	12,18,900		9,810	7,970	17,780	7,030	10,750	40,220	33,850	74,070	37,380	36,690

(a) This refers to Munro's Chattram
(b) Do. Dispensary at Gooty
(c) Kurnool Lungekhana Funds.
(d) Brahmin Chattram at Ootacamund

Ordered to remain under Government management (vide G.O., Financial Department, dated 3rd May 1872, No. 622).
Ordered to remain under Government management (vide G.O., Financial Department, dated 25th September 1871, No. 486).

No. 178.

ORDER THEREON, 9th April 1881, No. 632.

Miscellaneous.

Cattle Pound Fund.
Village Service Fund.

Endowment Fund.
Irrigation Cess Fund.

THE Budget Estimate of receipts and charges of the marginally noted Special Local Funds for the year 1881-82 is approved and passed with the following remarks.

2. *Cattle Pound Fund*.—The assets of this fund, including the opening balance and the charges, are estimated at Rs. 4,47,080 and Rs. 2,29,130 respectively, against Rs. 4,60,250 and Rs. 2,24,730 for 1880-81, leaving a balance of Rs. 2,17,950 in favor of the fund, as detailed below.

	RS.
In favor of Pound Fund proper	15,030
In favor of Agricultural Services	2,02,920

3. In framing the above estimate, the Board have not taken credit for the Imperial grant of Rs. 20,000, having apparently overlooked the marginally noted orders. This sum will now be added to the assets under Agricultural Services.

4. The figures against the Cattle Pound Fund given in the abstract at paragraph 2 of the Board's Proceedings differ from those given in the detailed statement by Rs. 10,680, which represent the sum taken from the balance to the credit of the Agricultural Services for expenditure on the Government Farm during 1881-82—vide paragraph 6 of the Board's Proceedings under disposal. The necessity, if any, for such a difference between these two statements is not apparent and should be explained.

5. The assets and charges of the remaining funds are estimated as follows:—

	Assets including Balance.	Charges.	Balance.
	RS.	RS.	RS.
Village Service Fund	43,10,000	30,91,100	12,18,900
Endowment Fund	17,780	7,030	10,750
Irrigation Cess Fund	74,070	37,380	36,690

These estimates are accepted under the circumstances fully explained by the Board.

6. Adverting to the large balances of Village cess alluded to in paragraph 15 of the Board's Proceedings the Government note with satisfaction the measures already adopted to reduce them in all the districts concerned, except Godavari. Mr. Foster should expedite his report.

7. The Board's Proceedings, dated 30th November 1880, No. 1,819, relating to the utilization of the cess-balance in Trichinopoly were disposed of in G.O., dated 5th April 1881, No. 576.

8. The actuals of the past five years and the regular estimate for the current year should invariably be noted in future in the Board's review against each fund. This must be observed as a standing rule in framing all Budgets.

9. This Budget was due in the Government Office on the 5th January last, and the delay in its submission is to be regretted.

10. The Jungle Conservancy Fund Budget which was due on the 15th December last is stated to be still before the Board and should be expedited. It should

8.

REVENUE DEPARTMENT, 9TH APRIL 1881, No. 632.

have preceded the General Special Funds Budget, which should, however, contain a summary of the same—*vide* paragraph 7 of G.O., 19th June 1878, No. 927. *x not done*

(True Extract.)

W. H. French
Secretary to Government.

To the Board of Revenue.

„ the Accountant-General, with copy of statement

„ the Financial Department.

„ the Public Works Department. ✓

Exd. W. H. French.

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J. W. C. Webb.

Gobt. of 1881 Madras.

REVENUE

Prof May

To
THE BOARD OF REVENUE,
&c., &c., &c.

Dated April 9th.

Printed 25th.

Recd. *3 May.*

Encl.

G.O., 9th April 1881, No. 632.

APRIL.
Nos. 177-178.

SUBJECT.
Special Local Fund Budget for 1881-82.—
Passing orders on Revenue Board's Proceedings
submitting for approval the —

13/ Recorded
CCM
15/5/81
cm