

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

28th October 1881, No. 1589.

READ THE FOLLOWING PAPER :—

No. 346. Proceedings of the Board of Revenue, dated 13th September 1881.
No. 1967.

~~Read~~—the following reports :—

From the Collector of North Arcot, dated 29th May 1880, No. 218.

From the Collector of South Arcot, dated 24th May 1880, No. 165.

From the Collector of Bellary, dated 5th June 1880, No. 2,029.

From the Collector of South Canara, dated 19th June 1880, No. 1,170.

From the Collector of Chingleput, dated 18th May 1880, No. 247.

From the Collector of Coimbatore, dated 25th May 1880, No. 88.

From the Collector of Cuddapah, dated 9th July 1880, No. 216.

From the Collector of Ganjam, dated 17th May 1880, No. 1,069.

From the Collector of Godáviri, dated 30th June 1880, No. 217.

From the Collector of Kistna, dated 12th June 1880, No. 1,266.

From the Collector of Kurnool, dated 27th May 1880, No. 216.

From the Collector of Madura, dated 15th June 1880, No. 185.

From the Collector of Malabar, dated 26th May 1880, No. 1,343.

From the Collector of Nellore, dated 1st July 1880, No. 2,380.

From the Commissioner of Nilgiris, dated 17th May 1880, No. 6.

From the Collector of Salem, dated 27th May 1880, No. 131.

From the Collector of Tanjore, dated 8th July 1880, No. 3,278.

From the Collector of Tinnevely, dated 31st May 1880, No. 299.

From the Collector of Trichinopoly, dated 31st May 1880, No. 355.

From the Collector of Vizagapatam, dated 23rd June 1880, No. 705.

Resolution—

1. Cattle Pound Fund.
2. Public Bungalow Fund.
3. Endowment Fund.
4. Village Service Fund.
5. Canal and Ferry Fund.
6. Irrigation Cess Fund.

Vide G.O., Public Works Department, dated
8th July 1879, No. 1,801-A.W.

THE Board beg to submit to Government their report on the operations in 1879-80 of the several Special Local Funds noted in the margin. The charge of the Buckingham Canal having been transferred to the Public Works Department, the transactions of the Canal are not noticed in this report.

6. *Cattle Pound Fund*.—The following statement shows the receipts and charges of this Fund in each district, as well as the distribution of the Pound Fund surplus:—

7. The total receipts including the balance at the beginning of the year amounted to Rs. 4,72,092 and the expenditure to Rs. 2,39,649, leaving a balance of Rs. 2,32,443. The actual receipts of the year have fallen short of those of 1878-79 by Rs. 32,008, resulting from a gross increase of Rs. 3,278 in five districts against a gross decrease of Rs. 35,286 in fifteen districts as shown in the margin.

Increase.		Decrease.	
	RS.		RS.
1. Nellore ...	374	1. Ganjam ...	691
2. Cuddapah ...	265	2. Vizagapatam..	281
3. Kurnool ...	647	3. Godavari ...	3,224
4. South Arcot..	29	4. Kistna ...	646
5. Coimbatore..	1,963	5. Bellary ...	2,039
		6. Chingleput ...	15,813
		7. North Arcot..	635
		8. Tanjore ...	3,787
		9. Trichinopoly..	2,800
		10. Madura ...	2,319
		11. Tinnevelly ...	795
		12. Nilgiris ...	54
		13. Salem ...	1,488
		14. South Canara.	79
		15. Malabar ...	635
Total ...	3,278	Total ...	35,286

and for the first four months, the net collections had been entered. The increases in the other districts are small and call for no special remark.

9. The decreases are large in the Godavari, Bellary, Chingleput, Tanjore, Trichinopoly, Madura, and Salem Districts, and are attributed to the following causes.

10. The large falling off in Chingleput is due to the contributions for Agricultural Services from the several districts having been less in the year under report than in the preceding year. The decreases in the other districts are generally attributable to the following causes:—

- (1) to the smaller number of cattle impounded during the year owing to the favorable character of the season and to the consequent abundance of pasturage,
- (2) to the earlier release of impounded cattle consequent on increased activity of agricultural operations; and
- (3) to the falling off in the sale-proceeds of stray cattle owing to the owners having released them by the payment of the prescribed fines.

11. The total expenditure of the year shows a net decrease of Rs. 39,970, as compared with that of the previous year, resulting from a gross increase of Rs. 3,816, in three districts against a gross decrease of Rs. 43,786 in seventeen districts. The only increase worth noticing occurs in Tinnevelly, and is ascribed chiefly to the contribution of Rs. 1,500 for Agricultural Services, &c., for the last quarter of the previous year having been adjusted in the beginning of the year under report.

12. The decreases are large in the Kurnool, Chingleput, South Arcot, and Tanjore Districts, and are due to the following causes:—

- (1.) In Kurnool, to a sum of Rs. 4,471 having been under G.O., dated 14th March 1878, No. 398, transferred to the Jungle Conservancy Fund during the year 1878-79.
- (2.) In Chingleput and Tanjore, to smaller sums having been available for transfer to Agricultural Services and to the Municipal and Local Fund Boards.
- (3.) In South Arcot, to the transfer in 1878-79 of the accumulated surplus of previous years to Agricultural Services, &c.

13. The details of the expenditure are as follow:—

Items.	1878-79.	1879-80.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Establishment and Miscellaneous Charges...	1,03,772	1,05,579	1,807	...
2. Construction and Repair of Pounds ...	7,695	9,328	1,633	...
3. Agricultural Services ...	42,804	37,296	...	5,508
4. Contribution to Agricultural Services and Local and Municipal Boards ...	1,25,348	87,446	...	37,902
	2,79,619	2,39,649	3,440	43,410
	...	...	39,970	

14. The increase under the first item is due to variations in the payment of commission to poundkeepers and in miscellaneous charges. The increase under the second item is owing to a greater number of pounds having been repaired during the year. The great falling off under the fourth item is ascribed to smaller sums having been available for transfer to Agricultural Services and to the Local and Municipal Boards.

15. *Distribution of Pound Fund Surplus.*—The Pound Fund surplus was not equally distributed between the Agricultural Services and Municipal and Local Funds in South Arcot, Madura, and Malabar. The Collectors of these districts are requested to state why no equal division was made of the surplus. The Collector of Ganjam has failed to specify the distribution of the Pound Fund surplus. The Board have, however, supplied the omission by distributing the amount equally between the Agricultural Services and Local Fund Boards.

16. The total balance at the end of the year was Rs. 2,32,443, of which Rs. 2,14,234 appertain to Agricultural Services.

17. The transactions of the Fund in the Nilgiri District closed with a deficit of Rs. 249, due to the deficits of some of the pounds not having been adjusted from the surplus balances of the other pounds before they were credited to Agricultural Services and Local and Municipal Boards. In their Proceedings, dated 30th April 1880, Miscellaneous No. 4,672, the Board pointed out that the receipts of each pound should not be restricted to the expenditure incurred in connection with it, but may be utilized for the general purposes of the district.

18. The total number of pounds at the beginning of the year was 5,619. In the course of the year, 10 were abolished and 70 newly constructed, thus raising the number at the close of the year to 5,679. The subjoined statement shows the number of pounds maintained in each district:—

Districts.	No. of Pounds in 1878-79.	No. of Pounds in 1879-80.	Districts.	No. of Pounds in 1878-79.	No. of Pounds in 1879-80.
1. Ganjam ...	134	134	13. Trichinopoly ...	153	158
2. Vizagapatam ...	91	90	14. Madura ...	482	491
3. Godavari ...	302	304	15. Tinnevelly ...	643	665
4. Kistna ...	891	893	16. Coimbatore ...	551	557
5. Nellore ...	352	352	17. Nilgiris ...	8	9
6. Cuddapah ...	309	310	18. Salem ...	137	141
7. Bellary ...	290	290	19. South Canara ...	27	26
8. Kurnool ...	251	251	20. Malabar ...	172	172
9. Chingleput ...	122	123			
10. North Arcot ...	173	179			
11. South Arcot ...	376	377			
12. Tanjore ...	155	157	Total ...	5,619	5,679

19. The total number of pounds shown above as maintained in 1878-79 differs from that entered in the report for that year by one. This difference occurs in Kurnool. The Collector states that in the report for 1877-78 the number of pounds was incorrectly given as 250 instead of 251, and that the same mistake was repeated in the report for 1878-79. In Malabar, the Collector has not stated the number of pounds maintained during the year, and the Board presuming that there were no variations have inserted the number maintained in 1878-79.

20. *Public Bungalow Fund.*—The transactions of this Fund relate to the Virudupati bungalow in the Tinnevely District. The institution has been transferred to the Public Works Department, and the deficit of Rs. 163 appertaining to it at the close of the previous year made good from Provincial Funds (*vide* G.O., dated 28th October 1879, No. 2,046).

21. *Endowment Fund.*—This Fund embraces the transactions of seven chattrams and one lungerkhana, as particularized below:—

	No. of Chattrams.	No. of Lunger-khanas.
1. Bellary	1	...
2. Kurnool	...	1
3. Tinnevely	5	...
4. Nilgiris	1	...
Total	7	1

22. The subjoined statement shows the receipts and charges of the Fund:—

Districts.	Balance.	RECEIPTS.			Total including Balance.	EXPENDITURE.					Total.	Balance.
		Fixed Allowance granted by Government.	Miscellaneous Receipts.	Total.		Establishment.	Cost of feeding Indigent Persons.	Miscellaneous Charges.	Transfer of Balance to Local Fund.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Bellary .. { Munro Chat-tram Fund..	3,432	2,050	..	2,050	5,482	471	..	1,682	..	2,153	3,329	
.. { Munro Dispensary Fund ..	41	..	2,719	2,719	2,760	2,177	69	302	..	2,548	212	
Kurnool	..	360	..	360	360	..	360	..	..	360	..	
Tinnevely	7,654	..	3,197	3,197	10,851	448	..	2,680	..	3,128	7,723	
Nilgiris	..	120	..	120	120	84	..	36	..	120	..	
Total ..	11,127	2,530	5,916	8,446	19,573	3,180	429	4,700	..	8,309	11,264	

23. The institutions to which the transactions in Bellary relate are the Munro Chattram at Gooty and the Dispensary attached to it. The income of the chattram is the usual fixed allowance of Rs. 2,050 granted by Government. The charges, amounting to Rs. 2,153, are made up of—

Establishment	RS. 471
Amount transferred to Munro Dispensary Fund	860
Annual instalment credited to Government in repayment of the loan of Rs. 7,000 for the construction of the Dispensary	600
Amount paid on account of the land taken up for the Civil Dispensary at Gooty	205
Contingent Charges	17
Total	2,153

24. The receipts and charges of the Munro Chattram Dispensary at Gooty are given below:—

Receipts.	Amount.	Charges.	Amount.
	RS.		RS.
Balance on the 1st April 1879 ...	41	Establishment	1,800
Amount transferred from Chattram Fund	860	Servants' Wages	377
Contribution from Local Funds ...	1,478	Value of Medicines supplied and the cost of conveyance thereof.	222
Do. from Municipalities ...	381	Diet of Patients	69
		Miscellaneous	80
Total ...	2,760	Total ...	2,548

25. The following statement shows the number of in and out patients treated at the Dispensary:—

	In-patients.	Out-patients.
Remained on the 31st March 1879	17	46
Admitted in the year	103	1,738
	120	1,784
Discharged cured	100	1,709
Do. relieved	3	23
Do. otherwise	1	2
Died	11	...
Remaining on the 31st March 1880	5	50
	120	1,784
Average daily sick	1.051	34.26

26. The Lungerkhana in Kurnool receives the usual annual contribution of Rs. 360 from Government out of a lapsed yeomiah for feeding indigent persons, and the whole of the amount was spent during the year.

27. The Endowment Fund in Tinnevely embraces the transactions of the five chattrams as per margin. Of these, the first was transferred to its Hukdar and the last to the Shermádevi Circle Board under G.O., Financial Department, dated 5th November 1879, No. 2,118. The Local Fund Boards have also expressed their willingness to take charge of the remaining three institutions, and the Collector in his letter submitted to Government with Board's Proceedings, (recorded in G.O., Revenue Department, dated 6th April 1880), No. 1268, dated 13th March 1880, No. 358, stated that the necessary applications would be made in due course for their transfer. It has not yet been received. In paragraph 10 of his report, the Collector of Tinnevely states that Rs. 675-1-8 were spent without allotment in the year under report on the erection of a new chattram at Singikulam, the old building having fallen into ruins, and requests that the outlay may be admitted. The Board have called for further information upon the subject in their Proceedings, dated 7th May 1881, Miscellaneous No. 4,746. Meanwhile, the item will be allowed to stand.

28. The transactions in the Nilgiris relate to the Brahmin Chattram at Ootacamund, which receives a contribution of Rs. 120 from Government.

29. *Village Service Fund.*—The subjoined statement shows the receipts and charges of this Fund:—

Districts.	Balance at the beginning of the year.	RECEIPTS.					Total.	Total including Balance.	Expenditure, 1879-80.	Balance.
		Collection of Merahs.	Deductions from the Land Revenue for payment of Village Establishment.	Fee Cess under Act IV of 1864.	Revenue of Enfranchised Inams.	Miscellaneous.				
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ...	1,737	...	...	...	...	365	365	2,102	168	1,934
2. Vizagapatam ...	139	...	...	...	...	870	870	1,009	660	349
3. Godavari ...	2,98,463	...	...	1,91,425	1,20,097	800	3,12,322	6,10,785	2,48,568	3,62,217
4. Kistna ...	90,907	...	...	3,58,334	...	...	3,58,334	4,49,241	3,21,528	1,27,713
5. Nellore ...	...	...	...	12,188	...	...	12,188	12,188	98,995	86,807
6. Cuddapah ...	...	...	574	...	39,514	...	57,423	57,423	35,053	22,370
7. Bellary ...	3,972	116	...	...	...	3,829	3,945	7,917	2,209	5,708
8. Kurnool ...	...	...	...	1,67,322	2,89,872	18,001	4,75,195	4,75,195	3,78,832	96,363
9. Chingleput ...	17,712	76,891	...	41,816	...	...	41,816	59,528	12,204	47,324
10. North Arcot ...	...	...	48,178	...	18,270	1,260	1,44,599	1,44,599	1,40,093	4,506
11. South Arcot ...	42,517	...	2,94,547	424	...	...	2,94,971	3,37,488	2,59,730	77,758
12. Tanjore ...	5,099	180	2,76,910	...	...	334	2,77,424	2,82,523	2,72,857	9,666
13. Trichinopoly ...	1,35,376	...	63,790	1,36,001	7,881	9,378	2,17,050	3,52,426	1,67,087	1,85,339
14. Madura ...	3,129	...	2,838	...	1,199	...	4,037	7,166	1,256	5,910
15. Tinnevely ...	2,56,449	...	72,389	93,877	1,556	84	1,67,906	4,24,355	2,41,708	1,82,647
16. Coimbatore ...	614	...	...	...	...	155	155	769	...	769
17. Nilgiris ...	...	...	920	...	...	...	920	920	...	...
18. Salem ...	86,303	...	1,29,265	32,272	...	18,478	1,80,015	2,66,318	2,35,255	31,063
19. South Canara ...	13,844	...	33,975	...	...	...	33,975	47,819	38,161	9,658
20. Malabar ...	60,356	91,289	...	...	...	23	91,312	1,51,668	89,684	61,984
Total ...	10,16,617	1,68,476	9,23,386	10,33,659	4,79,259	70,042	26,74,822	36,91,439	25,44,968	11,46,471

30. The balance at the beginning of the year was Rs. 10,16,617, and the actual collections during the year aggregated Rs. 26,74,822, making a total of Rs. 36,91,439. The expenditure amounted to Rs. 25,44,968, leaving a balance of Rs. 11,46,471.

31. Besides the districts noted in paragraph 25 of the Board's Proceedings*

* Dated 13th November 1880, No. 1,727. reviewing the Special Local Fund Report for 1878-79, the Village Cess Act was

introduced in to the whole of the Chingleput and Nellore Districts at the commencement of Fasli 1289. In their Order, Revenue Department, dated 2nd March 1880, No. 260, the Government approved of the postponement of the cess collection in Salem till Fasli 1291. The collection of the cess was also under suspension in a portion of the Tinnevely District, and the Government have in their Order, dated 9th June 1880, No. 636, sanctioned its reimposition from the past fasli.

32. The actual collections of the year amounted to Rs. 26,74,822 or Rs. 2,40,357

	RS.	in excess of those of the previous year,
1. Kistna ...	1,63,823	resulting from a gross increase of Rs.
2. Kurnool ...	74,189	3,49,437 in fifteen districts against a gross
3. Chingleput ...	20,192	decrease of Rs. 1,09,080 in four districts.
4. North Arcot ...	12,124	
5. South Arcot ...	22,655	33. The increases are large in the
6. Tinnevely ...	26,592	districts noted in the margin, and are
		attributable to the following causes:—

(1.) In Kistna, to the prompt collection of arrears and current kists.

(2.) In Kurnool, to the greater portion of the arrears of Village Cess under Act IV of 1864 and quit-rent on enfranchised Service Inams, outstanding at the close of 1878-79, having been collected in the year under report.

(3.) In Chingleput, to the introduction of the Village Service Cess Act into the whole of the district at the commencement of Fasli 1289. The collections which amounted to Rs. 41,816 do not include any quit-rent on enfranchised Inams, the Special Deputy Collector appointed for that duty not having completed his settlement and furnished the accounts.

(4.) In North Arcot, to the strenuous measures adopted for the realization of the large amount of arrears under "Collection of Merahs" and "Deduction from Land Revenue" left uncollected at the close of the previous year, and to a large amount of interest collected on the heavy arrears of revenue on enfranchised Service Inams outstanding against some of the permanently-settled estates.

(5.) In Tinnevely, to the arrears of Fee Cess belonging to the previous year having been realized during the current year.

(6.) No reason is assigned for the large increase in South Arcot. The Collector is requested to supply the omission.

34. The decreases are large in the Tanjore and Salem Districts. The great falling off in the former is due to less arrears having been collected during the year, while that in the latter is attributed (1) to the gradual decrease of old arrears appertaining to faslis prior to Fasli 1287, (2) to a great portion of the arrears of contribution for Fasli 1287 having been brought to credit in the accounts of 1878-79, and (3) to the reduction in the annual contribution from Rs. 1,20,000 to Rs. 1,10,000 under G.O., Revenue Department, dated 9th April 1879, No. 823.

35. The amount of securities held in favor of the fund remains unaltered. The

	1878-79.	1879-80.	interest drawn amounted to Rs. 45,496†
	RS.	RS.	against Rs. 33,896 in the previous year.
† Kurnool ...	17,860	17,860	The sum of Rs. 9,200 against Trichinopoly
Trichinopoly ...	...	9,200	represents the interests of the previous as
Salem ...	16,036	18,436	well as that of the year under report on
Total ...	33,896	45,496	the amount invested in Government
			securities. The increase in the case of
			Salem is ascribed to the full amount of

interest due not having been drawn in 1878-79 as some of the Government Promissory Notes sent to Calcutta for renewal were not renewed within that year.

36. The expenditure shows a net increase of Rs. 1,93,423 over that of the previous year, resulting from a gross increase of Rs. 3,43,286 in eight districts against a gross decrease of Rs. 1,49,863 in eleven districts. The increases are large in the Kistna, Nellore, Tinnevely and South Canara Districts, and are due to the following causes :—

- (1.) In Kistna, to the payment of arrears of emoluments to village servants.
- (2.) In Nellore, to the disbursement of the salaries to the Village Establishment owing to the introduction of the Village Cess Act in the district from July 1879.
- (3.) In Tinnevely, to the payment in the year of arrear salaries due to the village servants for the preceding year, and to the remuneration allowed to them in consideration of extra service rendered during the late famine.
- (4.) In South Canara, to a larger sum having been disbursed during the year on account of the arrears of salary to village officers.

37. The increase of Rs. 3,311 observable in Malabar is due to the increase of pay of the Amshom Peons sanctioned by the Board in their Proceedings, dated 16th June 1879, No. 1,716.

38. There are large decreases in the Godáviri, South Arcot and Salem Districts. In the Godáviri District, the decrease is due to the non-payment, within the close of the year, of the salaries of some of the village officers and to the fact that no money was paid to Imperial Funds towards the liquidation of the amount borrowed, the debt having been cleared off in 1878-79. No reason is assigned for the decrease in South Arcot. The short expenditure in Salem is ascribed to the fact that the charges incurred in 1878-79 included arrears of pay to village officers for Faslis 1286 and 1287.

39. *Closing Balances.*—As in the previous year, the balances are large in the districts of Godáviri, Kistna, Kurnool, Chingleput, South Arcot, Trichinopoly, Tinnevely, Salem and Malabar, and the subject of their utilization in those districts in which they were expected to be large at the end of 1881-82 was noticed in Board's Proceedings, dated 28th March 1881, No. 509, reviewing the Special Fund Budget of the year.

40. The transactions of the fund closed with credit balances except in the district of Nellore in which they closed with a deficit of Rs. 86,807, which was subsequently wiped off by a credit from Provincial Services—*vide* G.O., Financial Department, dated 6th October 1880, No. 1,925. The explanation in regard to this large deficit will be found recorded in G.O., Financial Department, dated 6th September 1880, No. 1,695.

41. The Board sanction the writing off the accounts the arrears of Village Cess, aggregating Rs. 14,928-8-8, as detailed in the margin. The total amount of irrecoverable arrears on 1st April 1880 in Salem amounted to Rs. 26,534-14-4, of which Rs. 17,754-5-8 have already been ordered to be written off in the Board's Proceedings, recorded in G.O., Revenue Department, dated 20th December 1880, No. 1,734, reviewing the Special Local Fund Report for 1878-79, leaving a balance of Rs. 8,780-8-8 as shown above.

42. *Canal and Ferry Fund.*—The subjoined statement shows the transactions of this fund :—

	RS.	A.	P.
Trichinopoly ...	4,909	13	3
Tinnevely ...	1,238	2	9
Salem ...	8,780	8	8
Total ...	14,928	8	8

Districts.	Balance.	Receipts.	Total.	1878-79.		
				Balance.	Receipts.	Total.
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
Godavari	1,27,231	23,075	1,50,306	95,742	33,587	1,29,329
Kistna	18,096	5,546	23,642	15,475	2,621	18,096
South Arcot	8	..	8	8	..	8
Tanjore	26,402	10,283	36,685	23,875	6,828	30,703
South Canara	..	16,147	16,147	..	..	..
Malabar	..	30,778	30,778	..	..	..
Total ..	1,71,737	85,829	2,57,566	1,35,100	43,036	1,78,136

Districts.	Expenditure, 1878-79.	EXPENDITURE, 1879-80.						Total.	Balance.
		Establishment, Revenue Department.	Construction and repair of Canals, Public Works Department.	Construction and repair of Boats, Public Works Department.	Cost of Public Works Supervision, &c.	Miscellaneous.			
	8	9	10	11	12	13	14	15	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Godavari	2,098	..	3,464	1,578	1,301	13	6,356	1,43,950	..
Kistna	..	46	..	225	..	5	276	23,366	8
South Arcot	..	..	..	..	..	106	1,430	35,255	..
Tanjore	4,301	10	1,314	844	..	15,048	16,147	..	..
South Canara	..	255	..	..	..	941	941	29,837	..
Malabar	..	..	..	..	..	..	..	..	..
Total ..	6,399	311	4,778	2,647	1,301	16,113	25,150	2,32,416	..

43. The receipts amounted to Rs. 85,829, which, added to the balance of Rs. 1,71,737 at the beginning of the year, make a total of Rs. 2,57,566. The expenditure was Rs. 25,150, leaving a balance of Rs. 2,32,416. The receipts are large in the Kistna, Tanjore, South Canara and Malabar Districts, and are due to the following causes :—

- (1.) In Kistna, to the collection of arrears of past years.
 - (2.) In Tanjore, to certain recoveries of advances and unadjusted charges.
- The Collector will explain the nature of these recoveries, stating clearly for what purposes they were made.

44. The Canal and Ferry Act having been extended to the South Canara and Malabar Districts, under the Government Orders noted in the margin, from the commencement of the year under review, receipts to the extent of Rs. 16,147 and 60,973 were for the first time credited to this fund in the two districts. But the Collector of Malabar states that the Examiner of Public Works Accounts has forwarded advices for crediting only Rs. 30,778 to the fund. The Collector is requested to report further upon the point in communication with the Examiner.

45. The increased expenditure in the Godáviri District is due to certain ferry boats having been constructed during the year. The large expenditure of Rs. 16,147 shown against South Canara is made up of Rs. 1,377, being the amount of charges incurred in constructing and repairing ferry boats and ferry platforms, &c., and of Rs. 14,770 transferred to Local Funds under the instructions conveyed in G.O., Revenue Department, dated 13th December 1879, No. 2,285.

46. The balances are large in the Godáviri, Kistna, Tanjore and Malabar Districts. The Collectors of Godáviri and Tanjore were requested in Board's Proceedings, dated 15th January 1881, No. 50, to submit proposals for utilizing the balances in their districts, and in reply the Collector of Tanjore reports that proposals will be submitted for his district in the budget for 1882-83. The balance in Kistna is expected to be utilized by the end of the current year. The balance in Malabar was ordered to be transferred to Local Funds in G.O., Revenue Department, dated 11th March 1879, No. 624. But the Collector states that the amount so made over was not advised by the Examiner. The former officer is requested to report upon the point in communication with the latter.

47. As the Canal and Ferry Act is not in force in Ganjam and Vizagapatam, the figures against the fund have been omitted.

48. *Irrigation Cess Fund.*—The following statement shows the receipts and charges of this fund:—

Districts.	Balance.	Receipts.	Total.	1878-79.			Expenditure, 1879-80.	Expenditure, 1878-79.	Balance.
				Balance.	Receipts.	Total.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Tanjore ..	70	362	432	6	311	317	281	247	151
Trichinopoly ..	16,152	13,754	29,906	15,177	12,638	27,815	12,130	11,663	17,776
Madura ..	1,911	..	1,911	1,887	24	1,911	1,911	..	..
Coimbatore ..	710	8,494	9,204	368	7,278	7,646	7,042	6,936	2,162
Salem ..	10,111	16,405	26,516	9,757	15,404	25,161	10,128	15,050	16,388
Total ..	28,954	39,015	67,969	27,195	35,655	62,850	31,492	33,896	36,477

49. The total receipts including the opening balance amounted to Rs. 67,969, and the expenditure to Rs. 31,492, leaving a balance of Rs. 36,477. The increase under Receipts in Trichinopoly and Salem is due to the collection of outstanding arrears of previous years, while that in Coimbatore is ascribed to better current collections and to the realization of a portion of the outstanding arrears of cess for 1878-79.

50. The largest decrease under Expenditure occurs in the Salem District, and is due to the fact that the repairs and improvements to the channel and other works made in the year under report were not as extensive as in the previous year.

51. The sum of Rs. 1,911 shown as expended in Madura is made up of Rs. 1,816, being the amount transferred to Provincial Funds from which the arrears of pay were originally disbursed, and of Rs. 95 credited to Local Funds in favor of the Endowment Fund with reference to Government Orders noted in the margin.

52. The large balances in Trichinopoly and Salem were noticed in paragraphs 21 and 22 of Board's Proceedings, recorded in G.O., Revenue Department, dated 9th April 1881, No. 632, and the Collector of Trichinopoly has in a recent communication submitted schemes for utilizing the balance in favor of the district.

(A true Extract.)

(Signed) E. GIBSON,
Acting Secretary.

No. 347.

ORDER THEREON, 28th October 1881, No. 1589.

Miscellaneous.

THE entire assets and charges of the Special Local Funds under the Board's control during 1879-80, reported upon in

this paper, amounted respectively to Rs. 45,08,639 and Rs. 28,49,568, leaving a surplus of Rs. 16,59,071 to the credit of the funds as shown in the annexed abstract:—

Funds.	Receipts including Balance.	Expenditure.	Balance on 31st March 1880.
	RS.	RS.	RS.
1. Cattle Pound Fund	4,72,092	2,39,649	2,32,443
2. Endowment Fund	19,573	8,309	11,264
3. Village Service Fund	36,91,439	25,44,968	11,46,471
4. Canal and Ferry Fund	2,57,566	25,150	2,32,416
5. Irrigation Cess Fund	67,969	31,492	36,477
Total ...	45,08,639	28,49,568	16,59,071

	Receipts.	Charges.
	RS.	RS.
1878-79	2,74,314	2,79,619
1879-80	2,42,306	2,39,649
Difference ...	32,008	39,970

2. *Cattle Pound Fund.*—The year opened with a balance of Rs. 2,29,786 to the credit of this fund and closed with one of Rs. 2,32,443. Both the receipts and charges of the year fell short of those of the previous year as shown in the margin, and the variations in the different districts are fully explained by the Board.

3. Of the closing balance, Rupees 2,14,234 are stated to appertain to Agricultural Services. The amount contributed to this head during the year under review, was Rs. 43,665 against Rs. 59,347 in the preceding year. The decrease is attributed to smaller sums having been available for transfer. It is observed that the figures at page 3 of the Board's Proceedings do not accurately represent the receipts or expenditure relating to Cattle Pound Fund, because the total contributions to Agricultural Services from all districts appear as a receipt in Chingleput, so that practically the sum of Rs. 43,665 is twice entered as receipts. This apparent anomaly should be avoided in future reports.

4. Ten pounds were abolished and 70 newly constructed during the year, thus raising the number—5,619—at the beginning of the year to 5,679 at the close of it. In future Collectors should be instructed to report on the general condition of the pounds in their respective districts, the number of pukka-built structures, and whether maintained in serviceable order. Permanent enclosures should be substituted for those of a temporary nature, and all pounds should be furnished with water troughs and feeding racks. The Government have reason to believe that, although ample funds are available, cattle pounds are often allowed to fall into disrepair and are destitute of appliances for feeding and watering the animals confined in them.

5. *Endowment Fund.*—The transactions of this fund are confined to eight institutions—seven chattrams and one langarkhana. The institutions in Bellary, Kurnool and Nilgiris receive fixed grants from Government, and the funds are stated to have been fully utilized for the purpose intended. The Munro Dispensary, which is an adjunct to the

chattram of the same name at Gooty, appears to have done good work, the number of patients treated during the year being 1,904.

6. The Government await the further report of the Board in regard to the three chattrams in Tinnevely proposed to be transferred to the Local Fund Board (*vide* paragraph 27).

7. *Village Service Fund*.—This is the largest of the Special Local Funds under the Board's control. The assets of the fund including the opening balance (Rs. 10,16,617) aggregated Rs. 36,91,439, and the expenditure Rupees 25,44,968, leaving an enhanced balance of Rs. 11,46,471. The increase in the closing balance is thus Rs. 1,29,854, which occurred chiefly in the following districts:—

- | | |
|--------------|------------------|
| 1. Godáviri. | 5. Chingleput. |
| 2. Kistna. | 6. South Arcot. |
| 3. Cuddapah. | 7. Trichinopoly. |
| 4. Kurnool. | |

This result was chiefly due to short expenditure in Godáviri and to the prompt collection of the arrear cess in other districts, which exceeded the requirements of the year. It is observed that the Board have adopted measures to reduce the

* G.O., 9th April 1881, No. 632, paragraph 6. balances in all the districts except Godáviri. Mr. Foster's attention will again* be drawn to the subject.

8. In Nellore alone there was a deficit balance of Rs. 86,807, which was subsequently adjusted by a credit from Provincial Services. It is not stated whether any portion of this sum has since been repaid to Provincial Services.

9. The Village Cess Act was in force in the under-mentioned districts during the year under review:—

- | | |
|----------------|------------------|
| 1. Godáviri. | 5. Kurnool. |
| 2. Kistna. | 6. Trichinopoly. |
| 3. Nellore. | 7. Salem. |
| 4. Chingleput. | 8. Tinnevely. |

10. *Canal and Ferry Fund*.—This does not embrace the transactions of the Buckingham Canal Fund, which is under the control of the Public Works Department. The receipts including the opening balance, amounted to Rs. 2,57,566, and the charges to Rs. 25,150, leaving a balance of Rs. 2,32,416 to the credit of the Fund. The variations in the receipts and charges are explained in paragraphs 43 to 45 of the Board's Proceedings. The reply of the Collector of Malabar to paragraph 44 should be forwarded for the information of Government.

11. Adverting to paragraph 46, Government await the proposals of the Collector of Godáviri in regard to the utilization of the large balance (Rupees 1,43,950) available in that district. There can be no lack of useful works to which it can be appropriated. It is hoped that the Collector will lose no further time in responding to the Board's repeated calls on the subject.

12. *Irrigation Cess Fund*.—The receipts, including balances and charges, amounted respectively to Rs. 67,969 and Rs. 31,492, leaving a balance of Rs. 36,477. The transactions of this fund call for no remark at this date.

13. The Board have offered no explanation in regard to the inordinate delay which has occurred in the submission of this report, which was due in the Government Office on 31st July 1880, but was only received on 26th September 1881, although the latest district report, viz., that from Cuddapah, was before the Board on 9th July 1880. The reports for 1877-78 and 1878-79 were similarly received nineteen and sixteen months respectively after due dates, and the admonitions given on those occasions† have not had the

† G.O., 23rd April 1880, No. 471, paragraph 1.
G.O., 20th December 1880, No. 1734, para. 1.

desired effect. It is hoped that no room will be given for remark in this direction in future, and that the report for 1880-81, which is already overdue by 2½ months, will be expedited.

(True Extract.)

Quater
Secretary to Government.

To the Board of Revenue.

„ the Financial Department.

„ the Public Works Department. ✓

„ the Accountant-General.

Exd. J. W. Fischer.

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SUBJECT.
Special Local Funds.—Reviewing report on the
— for 1879/80.

Special List of Funds.—Reviewing
— for 1879-80.