

4.6.1858-18-1-81

P.W. D. No. 4444

No. 1781 wd/13th July/82

B Recorded

Govt. of (1882) Madras.
REVENUE.

Cy

10.4.82

20.8. Cap

Recd 6th July/82

Order, dated 17th June 1882, No. 633.

No. 1781 wd/13th July

Special Local Funds.—Report on—for 1880-81.
Reviewing—

M. 14-7
only 6/7 Re 13/7

W. H. order
Entd. in Receipt Refr.

foolscap should be added and the explanation
should be continued thereon.

* Here enter the Fund.

Entd. in Receipt Refr.

17TH JUNE 1882, No. 633, REVENUE.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

READ—again G.O., dated 26th January 1882, No. 268.

READ—also the following Proceedings of the Board of Revenue, dated 14th January 1882, No. 83:—

Read—again the following papers:—

Proceedings of the Board of Revenue, dated 9th July 1881, Mis. No. 6654.

ABSTRACT.—With reference to Board's Circular Memorandum, No. 353, dated 10th March 1881, forwards a statement showing the particulars of receipts of the Village Service Fund for 1880-81, and requests to make corrections in the statement, accompanied the Special Fund Report for 1880-81, according to this.

Proceedings of the Board of Revenue, dated 13th August 1881, Miscellaneous No. 7699.

ABSTRACT.—Stating that the sum of Rs. 5,163-0-3 has been included in the accounts of the Village Service Fund submitted with the Special Local Fund Report of Salem District for 1880-81, and requesting the Collector to explain certain discrepancy in connection therewith.

Proceedings of the Board of Revenue, dated 23rd September 1881, Miscellaneous No. 8778.

ABSTRACT.—Communicating to the Accountant-General letter from the Collector of Cuddapah furnishing information regarding sum of Rs. 27-5-2 credited to "Suspense Account" in the Treasury Accounts for certain months in 1876, 1877, and 1878.

Proceedings of the Board of Revenue, dated 24th October 1881, Miscellaneous No. 9427.

ABSTRACT.—Communicating to the Accountant-General letter from the Collector of Chingleput explaining discrepancies pointed out in regard to the Village Service Fund Accounts of the district for 1880-81 and forwarding a revised statement.

Proceedings of the Board of Revenue, dated 15th December 1881, Miscellaneous No. 10729.

ABSTRACT.—Forwarding to the Collector of Kistna for remarks a statement showing the particulars of receipts of the Village Service Fund for 1880-81 according to the returns furnished by the Accountant-General.

Proceedings of the Board of Revenue, dated 15th July 1881, No. 1388.

Proceedings of the Board of Revenue, dated 4th August 1881, No. 1588.

Proceedings of the Board of Revenue, dated 5th August 1881, No. 1598.

Proceedings of the Board of Revenue, dated 5th August 1881, No. 1613.

Proceedings of the Board of Revenue, dated 15th August 1881, No. 1733.

Proceedings of the Board of Revenue, dated 15th August 1881, No. 1734.

Proceedings of the Board of Revenue, dated 15th August 1818, No. 1735.

Proceedings of the Board of Revenue, dated 15th August 1881, No. 1737.

Proceedings of the Board of Revenue, dated 8th September 1881, No. 1741.

Proceedings of the Board of Revenue, dated 9th September 1881, No. 1744.
 Proceedings of the Board of Revenue, dated 17th September 1881, No. 1772.
 Proceedings of the Board of Revenue, dated 13th September 1881, No. 1773.
 Proceedings of the Board of Revenue, dated 17th August 1881, No. 1774.
 Proceedings of the Board of Revenue, dated 12th September 1881, No. 1775.
 Proceedings of the Board of Revenue, dated 12th September 1881, No. 1776.
 Proceedings of the Board of Revenue, dated 12th September 1881, No. 1777.
 Proceedings of the Board of Revenue, dated 9th September 1881, No. 1778.
 Proceedings of the Board of Revenue, dated 22nd August 1881, No. 1836.
 Proceedings of the Board of Revenue, dated 7th September 1881, No. 1837.
 Proceedings of the Board of Revenue, dated 12th September 1881, No. 1931.
 Proceedings of the Board of Revenue, dated 31st October 1881, No. 2552.
 Proceedings of the Board of Revenue, dated 1881, No.

Resolution—dated 14th January 1882, No. 83.

The Board resolve to submit to Government their report on the operations of the Special Local Funds noted below :—

- (1.) Cattle Pound Fund.
- (2.) Endowment Fund.
- (3.) Village Service Fund.
- (4.) Canal and Ferry Fund.
- (5.) Irrigation Cess Fund.

2. As some of the replies of Collectors regarding differences between their figures and those of the Accountant-General in the accounts of 1879-80 have not yet been received, the Board, to save delay, submit the present report without the prescript required in G.O., 13th July 1876, No. 1238. It will follow as soon as replies are received to the references made to the Collectors.

3. The following statement exhibits the receipts and charges of all Special Funds for 1880-81 :—

Funds.	Balance on 1st April 1880.	Receipts during the Year.	Total.	Expenditure.	Balance.
1. Cattle Pound Fund	Rs. 18,315	Rs. 2,00,488	Rs. 2,18,803	Rs. 1,95,886	Rs. 22,917
Cattle Pound Fund at the credit of Agricultural Services	2,14,128	..	2,14,128	— 19,933	2,34,061
2. Endowment Fund	2,32,443	..	4,32,931	1,75,953	2,56,978
3. Village Service Fund	11,264	11,055	22,319	9,796	12,523
4. Canal and Ferry Fund	12,33,278	27,15,147	39,48,425	29,05,491	10,42,934
5. Irrigation Cess Fund	2,32,168	1,07,468	3,39,636	1,05,633	2,34,003
	36,477	38,592	75,069	32,341	42,728
Total ..	17,45,630	30,72,750	48,18,380	32,29,214	15,89,166

The receipts and charges entered in the above statement are those given in the Collectors' Reports. Any differences between these figures and those of the Accountant-General will be noticed in the report for 1881-82 in accordance with G.O., Revenue Department, dated 10th April 1877, No. 1380. The total assets of

all the funds amounted to Rs. 48,18,380 and the charges to Rs. 32,29,214, leaving a balance of Rs. 15,89,166 at the close of the year.

4. The transactions of each fund will now be reviewed *seriatim*.

5. *Cattle Pound Fund*.—The subjoined statement shows the receipts and charges of this fund and the contributions from it to Agricultural Services and to Local and Municipal Funds :—

Districts.	1879-80.				1880-81.		
	Balance.	Receipts.	Total.	Charges.	Balance.	Receipts.	Total.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	424	2,362	2,786	2,569	217	2,605	2,822
2. Vizagapatam ..	1,263	4,460	5,723	4,698	1,025	4,035	5,060
3. Godavari	1,950	23,927	25,877	23,668	2,209	21,597	23,806
4. Kistna	3,532	23,062	31,594	29,250	2,344	28,329	30,673
5. Nellore	2,573	18,197	20,770	17,450	3,320	18,842	22,162
6. Cuddapah	604	6,885	7,489	7,032	457	6,869	7,326
7. Bellary	405	7,453	7,858	7,465	393	7,241	7,634
8. Kurnool	379	5,142	5,521	4,632	889	6,348	7,237
9. Chingleput	718	6,206	6,924	6,477	447	7,129	7,576
10. North Arcot	..	7,412	7,412	7,412	..	7,227	7,227
11. South Arcot	434	11,338	11,772	11,261	511	10,353	10,864
12. Tanjore	3,241	23,389	26,630	23,935	2,695	24,302	26,997
13. Trichinopoly ..	1,239	8,486	9,725	9,122	603	10,590	11,193
14. Madura	1,140	10,152	11,292	10,254	1,038	10,808	11,846
15. Tinnevely	1,336	11,303	13,139	13,091	48	10,680	10,728
16. Coimbatore	733	10,586	11,319	10,317	1,002	10,351	11,353
17. Nilgiris	152	1,109	1,261	1,510	249	1,206	957
18. Salem	857	7,541	8,398	7,746	652	7,674	8,326
19. South Canara	..	1,212	1,212	1,212	..	1,095	1,095
20. Malabar	547	3,419	3,966	3,252	714	3,207	3,921
Total ..	22,027	1,98,641	2,20,668	2,02,353	18,315	2,60,488	2,18,803

1880-81—(Continued).							
Districts.	CHARGES.					Balance.	
	Establishment, &c.	Constructing and Repairing Pounds.	Contributions.				
			To Agricultural Services.	To Municipalities.	To Local Funds.		Total.
			9	10	11		12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	1,366	464	200	..	200	2,230	592
2. Vizagapatam	1,292	161	1,278	38	1,239	4,008	1,052
3. Godavari	19,113	748	3,368	85	3,283	16,597	7,209
4. Kistna	17,148	1,623	4,940	110	4,829	28,650	2,023
5. Nellore	8,058	2,674	4,645	239	4,406	20,022	2,140
6. Cuddapah	3,000	839	1,400	..	1,400	6,689	637
7. Bellary	4,540	97	1,505	55	1,450	7,647	13
8. Kurnool	2,834	193	1,427	21	1,407	5,882	1,355
9. Chingleput	3,761	33	1,684	38	1,646	7,162	414
10. North Arcot	3,620	217	1,695	47	1,648	7,227	..
11. South Arcot	6,446	149	1,879	96	1,783	10,353	511
12. Tanjore	11,686	1,426	5,509	538	4,971	24,130	2,867
13. Trichinopoly	5,278	648	2,121	107	2,013	10,167	1,026
14. Madura	6,470	50	2,159	25	2,159	10,863	983
15. Tinnevely	6,213	513	2,000	133	1,867	10,726	2
16. Coimbatore	6,996	814	1,645	109	1,536	11,100	253
17. Nilgiris	517	48	41	36	5	847	310
18. Salem	3,855	178	1,689	73	1,616	7,411	915
19. South Canara	367	191	269	70	198	1,095	..
20. Malabar	1,379	1,419	241	27	214	3,280	641
Total ..	1,03,939	12,535	39,695	1,847	37,870	1,95,886	22,917

NOTE.—The differences between the figures for 1879-80 in the above statement and those entered in the report for that year are due to the cause noticed in paragraph 9 of the present report.

6. The balance at the beginning of the year, exclusive of the amount set apart for expenditure on Agricultural Services, was Rs. 18,315 and the receipts during the year were Rs. 2,00,488, making a total of Rs. 2,18,803. The expenditure amounted to Rs. 1,95,886, leaving a balance to the credit of the fund of Rs. 22,917 at the close of the year. The actual receipts show an increase of Rs. 1,847 over those of the preceding year, resulting from a gross increase of Rs. 7,187 in ten districts against a gross decrease of Rs. 5,340 in ten districts as shown below:—

Districts.	Increase.	Districts.	Decrease.
	RS.		RS.
1. Ganjam...	243	1. Vizagapatam ..	425
2. Kistna ...	267	2. Godáviri ...	2,330
3. Nellore ..	645	3. Cuddapah ...	16
4. Kurnool ...	1,206	4. Bellary ...	212
5. Chingleput ...	923	5. North Arcot ...	185
6. Tanjore ...	913	6. South Arcot ...	985
7. Trichinopoly ...	2,104	7. Tinnevely ...	623
8. Madura ...	656	8. Coimbatore ...	235
9. Nilgiris ...	97	9. South Canara ...	117
10. Salem ...	133	10. Malabar ...	212
Total ...	7,187	Total ...	5,340

The variations seem to be due to the fluctuating character of the receipts.

7. The details of the expenditure are as follows:—

Items.	1879-80.	1880-81.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Establishment and Miscellaneous ...	1,05,579	1,03,939	...	1,640
2. Construction and Repair of Pounds ...	9,328	12,535	3,207	...
3. Contributions to Agricultural Services and to Local and Municipal Funds ...	87,446	79,412	...	8,034
Total ...	2,02,353	1,95,886	3,207	9,674

(1.) The decrease under the 1st item is principally in the Godáviri District and is attributed to less receipts under Fines, the remuneration of pound-keepers being in proportion thereto.

(2.) The increase under the 2nd item occurs chiefly in Nellore, where the pounds appear to have been greatly in need of repair.

(3.) Of the decrease of Rs. 8,034 under the 3rd item, Rs. 5,085 relate to the Godáviri District, where a sum of Rs. 5,925 advanced to the Public Works Department for coal-boring operations in Bhadrachalam Taluk under G.O., 18th March 1880, No. 698, Public Works Department, was refunded by that department. The Accountant-General's advice of the repayment having been received by the Collector only in April last, the amount was not apportioned between Agricultural Services and Local Funds within the year. The Collector has included this amount among the transactions of the year, but the Board have struck it out from both the Receipts and Expenditure sides of the account.

The Pound Fund surplus was correctly distributed in all districts with the exception of Madura in which no portion of the surplus in Municipalities appears to have been credited to Agricultural Services. The Collector will explain why this has not been done.

In the Bellary District there was a small deficit of Rs. 13. This is stated to be the result of an over-payment to Agricultural Services and Municipalities through a clerical error which has been rectified in the current year.

8. The number of pounds at the beginning of the year was 5,682. In the course of the year eight were abolished and sixty-nine newly constructed, thus making the total number at the end of the year 5,743. The following statement shows the number of pounds in each district:—

Districts.	1879-80.	1880-81.	Districts.	1879-80.	1880-81.
1. Ganjam	134	139	11. South Arcot	377	387
2. Vizagapatam	90	90	12. Tanjore	158	160
3. Godáviri	304	314	13. Trichinopoly	158	158
4. Kistna	893	905	14. Madura	491	491
5. Nellore	352	354	15. Tinnevely	665	678
6. Cuddapah	312	311	16. Coimbatore	557	559
7. Bellary	290	290	17. Nilgiris	9	9
8. Kurnool	251	251	18. Salem	141	142
9. Chingleput	123	122	19. South Canara	26	26
10. North Arcot	179	185	20. Malabar	172	172
			Total ..	5,682	5,743

The number of pounds at the end of 1879-80 as entered in the reports of Cuddapah and Tanjore for that year does not agree with that entered in the reports for 1880-81. In the case of Cuddapah, it is stated that the figure entered in the present report is correct. This is probably the case in Tanjore also, though the Collector does not say so.

9. The amounts made over to Agricultural Services from the Pound Funds of the several districts were shown under Receipts in the Chingleput District in the Special Local Fund reports since the abolition of the separate heading "Surplus Pound Fund." As Government have in their Order, Revenue Department, dated 28th October 1881, No. 1589, taken exception to this mode of accounting, the amounts so transferred have been excluded from the operations of the Pound Fund. The amount now to credit in the Chingleput Treasury available for expenditure on Agricultural Services is Rs. 2,34,061 as shown below:—

	RS.
Balance on 1st April 1880	2,14,128
Amount credited during the year	39,695
Total ...	2,53,823
Expenditure ...	19,762
Balance ...	2,34,061

10. *Endowment Fund.*—This fund embraces the transactions of eight chattrams, one lungerkhana, one dispensary, and one tope as particularized below:—

Districts.	Number of Chattrams.	Number of Lunger-khanas.	Dispensary.	Tope.
Bellary	1	...	1	...
Kurnool	...	1	...	1
Tinnevely	6	...	...	...
Nilgiris	1	...	...	...
Total ...	8	1	1	1

11. The following statement shows the receipts and charges of the fund :—

Districts.	Balance.	RECEIPTS.			Total including Balance.	EXPENDITURE.					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.
Bellary ..	Munro's Chattram Fund ..	3,329	2,050	..	2,050	5,379	480	..	1,483	..	3,416
	Munro's Dispensary Fund ..	212	..	2,558	2,558	2,779	1,937	..	430	..	403
Kurnool ..	..	..	360	697	957	..	..	360	67	..	530
Tinnevely ..	..	7,723	..	5,370	5,370	13,093	395	..	4,524	..	8,174
Nilgiris ..	..	..	120	..	120	120	84	..	36	..	..
Total ..	..	11,264	2,530	8,525	11,055	22,319	2,896	360	6,540	..	12,523

12. The transactions in Bellary relate to the *Munro Chattram and Dispensary* at Gooty, which have been ordered to be retained under the Collector's management in G.Os., Financial Department, dated 3rd May 1872, No. 622, and 11th November 1881, No. 2194.

The *Chattram* receives a grant of Rs. 2,050 from Government and the particulars of the expenditure are as follows :—

Establishment ...	RS.
Amount transferred to the Munro Dispensary Fund ...	480
Annual instalment credited to Government in repayment of the loan of Rs. 7,000 for the construction of a new building for the dispensary ...	860
Contingent charges ...	600
	23
Total ...	1,963

Besides the Rs. 860 mentioned above, the *Munro Dispensary* received a contribution of Rs. 1,688 from Local Funds and Rs. 10 from Miscellaneous sources. Particulars of expenditure are given below :—

Medical Subordinates' salary ...	RS.
Servants' wages ...	1,589
Medicine ...	348
Diet of Patients ...	239
Miscellaneous ...	154
	37
Total ...	2,367

The Gooty Municipality having been abolished at the close of 1879-80, the share hitherto contributed by it is now borne by the Gooty Local Fund Board. The following statement shows the number of in and out patients treated at the dispensary :—

	IN-PATIENTS.		OUT-PATIENTS.	
	1879-80.	1880-81.	1879-80.	1880-81.
Remained on 31st March 1880 ...	17	5	46	50
Admitted in the year ..	103	81	1,738	2,686
Total treated ...	120	86	1,784	2,736
Died ...	11	10	..	1
Average Daily Sick ...	1.05	5.78	34.26	53.96

It is satisfactory to note the increasing popularity of the institution, evidenced by the large increase in the number of out-patients resorting to it for medical aid.

13. The *Kurnool Lungerkhana* was, as usual, maintained at a cost of Rs. 360. The Local Fund Board have expressed their willingness to take charge of the institution, which will not, therefore, appear in future Special Fund Reports. The sum of Rs. 597 shown under "Miscellaneous Receipts" is stated to be the balance in favor of the Munro Tope Fund, transferred from deposits to the Endowment Fund under instructions from the Accountant-General. This tope appears, for the first time, in the Endowment Fund Report. The Collector is requested to state why it was not included in previous Reports, and what the annual receipts and charges of the tope are.

14. The *Six Chattrams in Tinnevely* are noted in the margin. In last year's report five endowed chattrams were mentioned, and two of these were, as stated in paragraph 27 thereof, transferred to the Huckdar and to the Shermadevi Circle Board. Three chattrams are newly added in the year under review. Of these, the chattrams at Courtallum and Kovilpatti were ordered to be taken under Government management in the Proceedings of the Board marginally noted. The Collector will state under what orders the chattram at Kadainallur came under his management. It is further observed that it is not included in the list furnished by the Collector and printed with Board's Proceedings, dated 27th May 1879, No. 1435. The balances in favor of the three new chattrams were transferred from deposits to the Endowment Fund under the orders of the Accountant-General. The expenditure includes a sum of Rs. 2,492 spent in the construction of a new chattram at Singikulam, which was built partly from the receipts of the endowment attached to it, the old chattram having gone to ruin. The Board have permitted the Collector to hand over the new chattram and the endowment to the Huckdars, who have agreed to bear the cost of the building over and above what accrued from the endowment. The Collector has reported that the Local Fund Board have acquiesced in the order of Government directing them to take charge of all the chattrams hitherto under Government management.

15. The *Brahmin Chattram at Ootacamund* is maintained by Government at a cost of Rs. 120.

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

Districts.	Balance at the beginning of the Year.	RECEIPTS.					Interest.
		Merahs charged for Village Service over and above the Land Assessment.	Deduction from Beriz for payment of Village Establish-ment.	Cess under Act IV of 1864.	Quit-rent on Enfranchised Inams.		
1	2	3	4	5	6	7	
	RS.	RS.	RS.	RS.	RS.	RS.	
1. Ganjam	1,934	..	98	..	403	..	
2. Vizagapatam	349	..	..	1,60,377	1,10,711	20	
3. Godávári	3,62,217	..	..	2,94,938	64,321	34	
4. Kistna	1,27,713	600	52,193	1,31,749	24,322	..	
5. Nellore	..	..	399	..	33,505	..	
6. Cuddapah	22,370	..	207	..	..	..	
7. Bellary	5,708	381	..	..	..	..	
8. Kurnool	96,363	..	27,065	1,06,640	2,25,065	{ \$ 1,772	
9. Chingleput	47,324	..	7,414	1,19,561	21,832	701	
10. North Arcot	4,506	6,457	1,02,251	..	15,250	25	
11. South Arcot	77,758	..	2,43,072	760	..	274	
12. Tanjore	9,666	..	2,78,015	..	..	..	
13. Trichinopoly	1,85,339	..	40,118	86,563	7,525	{ \$ 2,000	
14. Madura	5,910	..	1,739	..	521	4	
15. Tinnevelly	1,82,647	..	64,970	1,09,951	1,008	..	
16. Coimbatore	769	..	..	..	..	..	
17. Nilgiris	..	..	438	..	..	..	
18. Salem	31,063	..	* 1,10,981	9,664	11	{ \$ 8,618	
19. South Canara	9,658	..	710	..	..	..	
20. Malabar	61,984	90,283	33,975	..	..	..	
Total ..	12,33,278	97,721	9,63,645	10,20,203	5,04,474	13,690	

Districts.	RECEIPTS—(Continued).		Total including Balance.	Expenditure.	Balance.
	Miscellaneous.	Total.			
	8	9			
	RS.	RS.	RS.	RS.	RS.
1. Ganjam	127	225	2,159	192	1,967
2. Vizagapatam	..	403	752	655	97
3. Godávári	511	2,71,619	6,33,836	2,71,189	3,62,647
4. Kistna	684	4,12,770	5,40,483	4,96,552	43,931
5. Nellore	..	1,56,071	1,56,071	1,89,460	33,389
6. Cuddapah	† 13,687	47,591	69,961	28,652	41,309
7. Bellary	4,164	4,752	10,460	2,812	7,648
8. Kurnool	4	3,61,247	4,57,610	3,58,378	99,232
9. Chingleput	..	1,48,832	1,96,156	1,44,031	52,125
10. North Arcot	{ † 583	1,24,918	1,29,424	1,28,484	940
11. South Arcot	163	2,43,832	3,21,590	2,38,649	82,941
12. Tanjore	..	2,78,015	2,87,681	2,72,071	15,610
13. Trichinopoly	10	1,36,458	3,21,797	1,63,581	1,58,216
14. Madura	120	2,384	8,294	2,958	5,336
15. Tinnevelly	173	1,76,102	3,58,749	2,42,806	1,15,943
16. Coimbatore	† 212	212	981	..	981
17. Nilgiris	1	439	439	479	— 40
18. Salem	{ † 94,850	2,24,856	2,55,919	2,39,485	16,434
19. South Canara	22	33,975	43,633	33,330	10,303
20. Malabar	163	90,446	1,52,430	91,727	60,703
Total ..	1,15,414	27,15,147	39,48,425	29,05,491	10,42,934

* Government Assignment.

† Receipts from Village Service Inams of vacant offices.

‡ Sale-proceeds of Government Securities.

\$ Interest on Government Securities.

17. The balance at the beginning of the year was Rs. 12,33,278, and the actual collections during the year amounted to Rs. 27,15,147, making a total of Rs. 39,48,425. The expenditure was Rs. 29,05,491, leaving a balance at the close of the year of Rs. 10,42,934.

18. The Village Cess Act was in operation in the districts of Godávári, Kistna, Nellore, Kurnool, Chingleput, Trichinopoly, and Tinnevelly, and in some villages in South Arcot transferred from Trichinopoly. The cess is, as directed in G.O., dated 9th June 1880, No. 636, levied from the commencement of Fasli 1290 in the four taluks of the Tinnevelly District, in which it was temporarily suspended, and it has been ordered to be re-imposed in the Salem District from the current fasli in G.O., 2nd March 1880, No. 260. The Act has also been extended to seven taluks in the Cuddapah District from Fasli 1291 (G.O., Revenue Department, dated 3rd January 1881, No. 3).

19. The actual collections of the year exceeded those of the preceding year by Rs. 40,325. This excess is the result of a gross increase of Rs. 3,59,826 in eight districts against a gross decrease of Rs. 3,19,501 in eleven, as shown below:—

Districts.	Increase.	Districts.	Decrease.
	RS.		RS.
1. Kistna	54,436	1. Ganjam	140
2. Nellore	1,43,883	2. Vizagapatam	467
3. Bellary	807	3. Godávári	40,703
4. Chingleput	1,07,016	4. Cuddapah	9,832
5. Tanjore	591	5. Kurnool	1,13,948
6. Tinnevelly	8,196	6. North Arcot	19,681
7. Coimbatore	57	7. South Arcot	51,139
8. Salem	44,841	8. Trichinopoly	80,592
		9. Madura	1,652
		10. Nilgiris	481
		11. Malabar	866
Total ..	3,59,826	Total ..	3,19,501

The increase was due to the following causes:—

- (1.) In Kistna, to the prompt collection of arrears and current kists.
- (2.) In Nellore, to Act IV of 1864 not having been in force in the first quarter of the preceding year and to the Service Inams having been enfranchised only at the commencement of 1880.
- (3.) In Tinnevelly, to the re-imposition of village cess in the four taluks in which it was temporarily suspended.
- (4.) In Salem, to a sum of Rs. 94,850 having been realised by the sale of Government Promissory Notes of the nominal value of Rs. 1,00,000.

No reason is assigned for the increase in Chingleput. It seems to be due to the enfranchisement of Service Inams having been completed only in 1880-81 and to Act IV of 1864 not having been in force in the early part of the preceding year except in some villages. The decrease is attributed to the following causes:—

- (1.) In Godávári, to the tardiness of collections owing to the falling off of prices and to the village officials having been engaged on census work. The explanation is unsatisfactory.
- (2.) In Cuddapah, to the arrear collections and receipts from Inams of suspended and dismissed village servants having been less than in the preceding year.
- (3.) In Kurnool and North Arcot, to smaller arrears having been outstanding at the commencement of the year under report.

- (4.) In South Arcot, to the falling off in land revenue receipts in proportion to which credit is given to the Village Service Fund
- (5.) In Trichinopoly, to the full amount of beriz deductions not having been credited to the fund before the close of the year and to laxity in collections consequent on the employment of the village officers on census work. The Board cannot accept the latter reason as sufficient. The variations in the other districts are trifling, and do not call for remark.

20. The amount of Government securities held at the beginning of the year in favor of the fund in Kurnool, Trichinopoly, and Salem was Rs. 10,27,400. Out of the amount belonging to Salem, securities to the nominal value of one lakh were sold to pay the salaries of village establishments owing to the collection of cess having been suspended in accordance with G.O., Revenue Department, dated 28th April 1877, No. 1584. The interest drawn amounted to Rs. 12,390 against Rs. 37,096 calculated at 4 per cent. on the amount invested, as shown below. The difference in Kurnool is stated to be due to interest on Government Promissory Notes, amounting to Rs. 4,02,200, lodged with the Accountant-General not having been drawn within the year. The Collectors of Trichinopoly and Salem are requested to account for the non-realisation of the full amount of interest in their districts:—

Districts.	Amount of Securities.	Interest calculated at 4 per Cent.	Interest drawn.	Difference.
	RS.	RS.	RS.	RS.
Kurnool	4,46,500	17,860	1,772	16,088
Trichinopoly	1,50,000	6,000	2,000	4,000
Salem	3,30,900	13,236	8,618	4,618
Total ...	9,27,400	37,096	12,390	24,706

21. The expenditure shows a net increase of Rs. 3,60,523, resulting from a gross increase of Rs. 4,29,637 in ten districts against a gross decrease of Rs. 69,114 in nine, as shown below:—

Districts.	Increase.	Districts.	Decrease.
	RS.		RS.
1. Ganjam	24	1. Vizagapatam	5
2. Godavari	22,621	2. Cuddapah	6,401
3. Kistna	1,75,024	3. Kurnool	20,454
4. Nellore	90,465	4. North Arcot	11,609
5. Bellary	603	5. South Arcot	21,081
6. Chingleput	1,31,827	6. Tanjore	786
7. Madura	1,702	7. Trichinopoly	3,506
8. Tinnevelly	1,098	8. Nilgiris	441
9. Salem	4,230	9. South Canara	4,831
10. Malabar	2,043		
Total ...	4,29,637	Total ...	69,114

The increase in Godavari, Kistna, and Salem arose from arrears of salaries due for 1879-80 having been disbursed in the year under review. No reason is assigned for the increase in Nellore and Chingleput. But it appears to be due to the salaries of revised village establishments having been paid for the whole of 1880-81, while in the preceding year they were paid only for a portion of it, the revision having been effected in Fasli 1289.

The decrease is due to the following causes:—

- (1.) In Cuddapah, to a repayment in 1879-80 of Rs. 6,503 to Provincial Services.
- (2.) In Kurnool and North Arcot, to the cause above stated in the case of Cuddapah, and to arrears of salaries having been paid in 1879-80.
- (3.) In South Arcot, to the smaller amount of collections during the year.
- (4.) In South Canara, to larger payments of arrears of salaries in 1879-80 and to a considerable portion of the salaries of village officers for the later months of the year under review having remained undisbursed owing to their being occupied with census work.

22. The large balances in some districts will be noticed when reviewing the budget of the ensuing year after ascertaining whether those balances will not be exhausted by the end of 1882-83. In Nellore the expenditure from the Village Service Fund exceeded the receipts by Rs. 33,389. Similarly there was a deficit in 1879-80 of Rs. 86,807, which was adjusted by a credit from Provincial Funds. The Board's Procs., 14th Jan. 1882, Mis. No. 179. matter has been submitted to Government in Proceedings noted in the margin. The Collector of Trichinopoly shows Rs. 1,429 as irrecoverable arrears of village cess, and the Collector of Tinnevely applies for sanction to write off Rs. 48. Sanction is granted for writing off the latter amount. The Collector of Trichinopoly will explain why the arrears referred to in his report are irrecoverable.

23. *Canal and Ferry Fund.*—The following statement shows the receipts and charges of this fund:—

Districts.	1879-80.				1880-81.		
	Balance.	Receipts.	Total.	Expenditure, 1879-80.	Balance.	Receipts.	Total.
	2	3	4	5	6	7	8
1							
Godavari	RS. 1,27,231	RS. 22,820	RS. 1,50,051	RS. 6,349	RS. 1,43,702	RS. 24,841	RS. 1,68,543
Kistna	18,096	5,546	23,642	276	23,366	3,031	26,397
Cuddapah	8	8	16	8	8	1,120	1,128
South Arcot	26,402	10,283	36,685	1,430	35,255	6,321	41,576
Tanjore	16,147	16,147	32,294	16,147	16,441	16,441	32,882
South Canara	30,778	30,778	61,556	941	29,837	55,714	85,551
Malabar					2,32,168	1,07,468	3,39,636
Total ..	1,71,737	85,574	2,57,311	25,143			

Districts.	1880-81—(Continued).						
	EXPENDITURE.						Balance.
	Estab-lish-ment.	Con-struction and Repair of Canals.	Construc-tion and Repair of Boats.	Cost of Public Works Supervi-sion.	Contri-bution to Local Fund.	Miscel-laneous.	Total.
	9	10	11	12	13	14	15
							16
Godavari	RS. 1,146	RS. 19,881	RS. 4,183	RS. 5,467	RS. ..	RS. ..	RS. 29,531
Kistna	994	..	..	..	..	..	1,146
Cuddapah	..	..	..	..	..	..	849
South Arcot	..	5,812	..	..	7,328	101	13,241
Tanjore	257	..	119	..	15,670	395	16,441
South Canara	..	..	..	..	..	43,431	43,431
Malabar	..	..	..	..	..	..	..
Total ..	2,397	25,693	4,302	5,467	22,998	44,776	1,05,633

24. The Canal and Ferry Act was extended in the year under report to the Chennur and Sidhout ferries in the Cuddapah District and to thirty-four ferries in Kistna. A separate report on the two new ferries in Cuddapah has been submitted to Government in Board's Proceedings, 31st October 1881, No. 2552. The receipts of the fund, including a balance at the opening of the year of Rs. 2,32,168, amounted to Rs. 3,39,636. The expenditure was Rs. 1,05,633, leaving a balance of Rs. 2,34,003 at the close of the year. The increase in receipts in Godávári was due to the higher bids for certain ferries and to the realisation of arrears of the previous year. With regard to the decrease in Kistna the Collector states that there being no bidders for the Bezvada ferry, which used to fetch Rs. 4,000 a-year, it was taken under Government management, and yielded only Rs. 1,690. The Collector is requested to ascertain and report the cause of this marked falling off in the receipts. The decrease in Tanjore is due to a sum of Rs. 3,907 being shown in 1879-80 as recoveries of advances and unadjusted charges. The Collector's explanation of this item called for in paragraph 43, Clause (2), of Board's Proceedings, dated 13th September 1881, No. 1967, has not been received. He is requested to submit it without further delay. With regard to the receipts and charges entered against Malabar, the Collector states that the receipts entered for 1880-81 have been taken from the Treasury Accounts, while the figures for 1879-80 and those appertaining to expenditure by the Public Works Department were adopted as advised by the Examiner of Public Works Accounts, and do not therefore represent either the entire receipts or the entire expenditure of the year. Now that the procedure of passing all receipts and charges on account of tolls and ferries through the books of the Public Works Department has been altered by paragraph 3 of the letter from the Government of India, embodied in G.O., No. 1888, dated 5th October 1881, the Board hope that there will be no more confusion in closing the accounts of the fund with reference to the actual transactions of the year. As it is necessary that the correct balance to the credit of the fund should be once for all ascertained, the Collector is requested to place himself in communication with the Examiner of Public Works Accounts and obtain explanation regarding the differences noticed in paragraph 44 of Board's Proceedings, dated 13th September 1881, No. 1967. His attention is also called to the fact that the opening balance adopted in his report differs from that given as the closing balance of 1879-80 in the statement appended to paragraph 42 of the above Proceedings. The expenditure in Godávári includes a contribution of Rs. 25,348 for constructing the Kovour-Munjair Junction Canal, and in Tanjore a sum of Rs. 5,812 was spent on the Kallimodu straight cut of the Vedaraniem Canal. Rs. 7,328 expended in improving the road (No. 63) from Pamani to Kallimodu has been charged to this Fund. The amount should have been exhibited as a contribution to Local Funds, and shown in the Local Fund Accounts as an expenditure on the road.

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

Districts.	1879-80.				1880-81.				
	Balance.	Receipts.	Total.	Expenditure.	Balance.	Receipts.	Total.	Expenditure.	Balance.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Tanjore	70	362	432	281	151	296	447	360	87
Trichinopoly ..	16,152	13,754	29,906	12,130	17,776	10,076	27,852	11,163	16,689
Coimbatore ..	710	8,494	9,204	7,042	2,162	9,871	12,033	6,859	5,174
Salem	10,111	16,405	26,516	10,128	16,388	18,349	34,737	13,959	20,778
Madura	1,911	..	1,911	1,911	..	..	..	..	..
Total	28,954	39,015	67,969	31,492	36,477	38,592	75,069	32,341	42,728

The decrease in receipts in Trichinopoly is stated to be due to bad collection and the increase in Salem and Coimbatore to the realisation of previous year's arrears. The increased expenditure in Salem was due to a larger amount having

to be expended on repairs and in clearing channels in consequence of damage done by the floods of November 1880.

(A true Extract.)

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

To the Secretary to Government, Revenue
Department.
" all Collectors
" the Accountant-General.
" the Examiner of Public Works Accounts.

ORDER—dated 17th June 1882, No. 633, Revenue.

Miscellaneous.

In the following statement are shown the total receipts, charges and balances of the Special Local Funds under the Board's control for the year 1880-81:—

Funds.	Receipts including Balance.	Expenditure.	Balance on 31st March 1881.
	RS.	RS.	RS.
1. Cattle Pound Fund	2,18,803	1,95,886	22,917
Cattle Pound Fund at the credit of Agricultural Services ..	2,14,128	—19,933	2,34,061
2. Endowment Fund	4,32,931	1,75,953	2,56,978
3. Village Service Fund	22,319	9,796	12,523
4. Canal and Ferry Fund	39,48,425	29,05,491	10,42,934
5. Irrigation Cess Fund	3,39,636	1,05,633	2,34,003
	75,069	32,341	42,728
Total	48,18,380	32,29,214	15,89,166

2. With regard to paragraph 2 of the Board's report, the Accountant-General's figures, which are presumably the more accurate, might have been adopted. The Government do not desire that the additional report contemplated should be submitted, but that the requirements of G.O., 13th July 1876, No. 1238, be complied with in the report for 1881-82.

3. *Cattle Pound Fund.*—The balances at the opening and close of the year were Rs. 18,315 and Rs. 22,917 respectively; and the receipts and charges compared with the year previous were as follows, and exhibit an increase under the former and a decrease under the latter head:—

	Receipts.	Charges.
	RS.	RS.
1879-80	1,98,641	2,02,353
1880-81	2,00,488	1,95,886
	+ 1,847	— 6,467

The increases in Kurnool and Trichinopoly and the decrease in Godávári are so large as to suggest the existence of some other reason than the fluctuating character of the receipts.

4. The contributions to Agricultural Services, the accounts of which are now kept separately from the Pound Funds, amounted to Rs. 39,695, and the charges

to Rs. 19,762, leaving a balance of Rs. 19,933. This with last year's balance, Rs. 2,14,128, makes a total of Rs. 2,34,061 standing to credit in the Chingleput Treasury.

5. Eight pounds were abolished and sixty-nine newly constructed during the year; thus raising the number at the beginning of the year, 5,682, to 5,743 at the close of it. The Board do not allude in their review to the district reports on pounds, the submission of which by Collectors was ordered by G.O., 28th October 1881, No. 1589. The Government invite the Board's attention to the apprehensions expressed in paragraph 4 of the Order quoted above. The increase in the expenditure on construction and repair, Rs. 3,207, is satisfactory, but the total amount spent, Rs. 12,535, is probably far below what is required for the latter purpose only.

6. *Endowment Fund.*—The transactions of this fund are confined to eight chat-trams, one lungerkhana, one dispensary, and a tope. The Munro Chattram and Dispensary at Bellary continue to do good work, and the popularity of the latter increases year by year. The Kurnool Lungerkhana, it is noted, is to be handed over to the Local Fund Board. Three chattrams were under Government management in the Tinnevely District at the beginning of the year, and three new ones were subsequently added. The Singikulam Chattram has been handed over to the Huckdar on suitable terms and the Local Fund Board has consented to take charge of the others. Proposals should be submitted for the utilisation of the large existing balance, Rs. 8,174, in Tinnevely.

7. *Village Service Fund.*—The assets including the opening balance, Rs. 12,33,278, amounted to Rs. 39,48,425, and the expenditure to Rs. 29,05,491, leaving a balance of Rs. 10,42,934 or Rs. 1,90,344 less than that of the previous year. The actual receipts of the year (Rs. 27,15,147) amounted to Rs. 40,325 more than those of 1879-80 (Rs. 26,74,822). The increases are explained by prompt collections, and the extension and reimposition in different districts of Act IV, 1864, and the decreases by the fact that smaller arrears were outstanding. The employment of village officials on census work is assigned as an additional reason in Godáviri and Trichinopoly. The Government agree with the Board of Revenue that this explanation is unsatisfactory. The increase in Chingleput should have been explained by the Collector. It is presumed the explanation given for the large decrease in Kurnool is accepted by the Board. The expenditure (Rs. 29,05,491) exceeded that of last year (Rs. 25,44,968) by Rs. 3,60,523. The increases and decreases in the districts are attributable mainly to the same cause and occur as the arrears of salaries of village officers were paid in the year under review or the preceding year.

A further report is due from the Board with regard to the repayment to Provincial Funds of the amount credited last year to Village Service Cess in Nellore. The deficit balance is largely increased by the transactions of the year under review and the submission of the report should be expedited.

8. It is observed that the large balance in Godáviri has been increased by Rs. 400 odd instead of being reduced. The Collector has in his letter, No. 87, dated 11th April 1881, submitted to the Board proposals for utilising the amount to credit in improving the system of water distribution existing in the district, but his communi-

* Board's Proceedings, No. 1152, dated 24th June 1881.

cation was merely placed on record,* pending the receipt of replies from Kistna and Nellore. The Board's report on this

matter should be expedited. The Government approve the Board's proposal to consider the question of utilising the large balances existing in the districts when reviewing the budgets of the ensuing year, after ascertaining whether those balances will not be exhausted by the end of 1882-83. The Village Cess Act was in operation in the same districts as in the preceding year with the exception of Salem, where, it is observed, owing to the collection of the cess having been suspended, Government securities held in favor of the fund to the nominal value of a lakh were sold to pay the salaries of village establishments.

9. *Canal and Ferry Funds.*—The receipts including the opening balance, Rs. 2,32,168, amounted to Rs. 3,39,636, and the expenditure to Rs. 1,05,633, leaving a closing balance of Rs. 2,34,003. The more important variations in the receipts and charges compared with the preceding year are remarked on in detail in paragraph 24 of the Board's Proceedings. The Collector of Kistna has explained the unsatisfactory results of the Government management of the Bezvada Ferry, for which no bid was obtained for the year, and has shown that there is reason to believe that the receipts of the year were abnormally low. It is observed that the balance in Board's Proceedings, 8th May 1882, Miscellaneous No. 3302. Godáviri, commented on in paragraph

11 of the review of last year's operations, underwent but a trifling reduction during the year, notwithstanding the expenditure of Rs. 25,348 on the Kovour-Munjair Junction Canal. The Collector will be directed to lose no further time in submitting proposals for the utilisation of the unduly large balance to the credit of the fund.

10. *Irrigation Cess Fund.*—The receipts including the opening balance and charges were respectively Rs. 75,069 and Rs. 32,341, leaving a balance of Rs. 42,728. The transactions of this fund call for no remark.

11. The Government are constrained to remark that this report was submitted by the Board six months after it was due.

(True Extract.)

Secretary to Government.

To the Board of Revenue.

„ Financial Department.
„ Public Works Department.
„ Accountant-General.

Exd. C. Howarth.

200 Copies.

Not in Receipt 1881