

No 3354 Waf 19 Dec 82

Communicated to the

Examiner S. W. Accounts

with reference to G.O. No

2777 Waf 24 Oct 1882

It is observed that

the letter from the Govt of

India fixing the grant

for the Harbour Works at

Rs 5,67,000 was received

after the Regular

Estimate had been

framed.

Cert
15.12.82

Co: 100 R 21.3.82

" 1493. R 18.6.82

" 1670. R 3.7.82

" 1675. R 3.7.82

1676.

" 1720. R 8.7.82

" 2761. R 24.10.82

" 3048. R 17.11.82

CH. 19/12

The Examiner Waf 19

No 3354 Waf 19.12.82

With O. S. S.

Attd. in Receipt R. S.

17TH NOVEMBER 1882, No. 1262, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 25th September 1882, No. 2366:—

READ—the following papers:—

Board's Proceedings, dated 23rd June 1882, No. 1607, Press Series.

"	"	28th	"	"	"	1650,	"
"	"	"	"	"	"	1651,	"
"	"	"	"	"	"	1652,	"
"	"	"	"	"	"	1653,	"
"	"	"	"	"	"	1654,	"
"	"	"	"	"	"	1655,	"
"	"	"	"	"	"	1656,	"
"	"	"	"	"	"	1657,	"
"	"	"	"	"	"	1658,	"
"	"	"	"	"	"	1659,	"
"	"	"	"	"	"	1660,	"
"	"	29th	"	"	"	1670,	"
"	"	30th	"	"	"	1695,	"
"	"	"	"	"	"	1696,	"
"	"	3rd July	"	"	"	1699,	"
"	"	"	"	"	"	1700,	"
"	"	7th	"	"	"	1737,	"
"	"	25th	"	"	"	1855,	"
"	"	25th Sept.	"	"	"	2363,	"
"	"	"	"	"	"	2364,	"
"	"	"	"	"	"	2365,	"
"	"	15th May	"	"	"	3484, Miscellaneous Series.	"
"	"	16th	"	"	"	3527,	"
"	"	25th	"	"	"	3738,	"
"	"	7th June	"	"	"	4130,	"
"	"	26th	"	"	"	4781,	"
"	"	3rd July	"	"	"	4992,	"
"	"	21st	"	"	"	5489,	"
"	"	28th	"	"	"	5678,	"
"	"	9th August	"	"	"	6047,	"
"	"	28th	"	"	"	6563,	"
"	"	14th Sept.	"	"	"	7174,	"

Board's Proceedings, dated 17th May 1882, No. 2729, Routine Series.

"	"	"	"	"	2750,	"
"	"	19th	"	"	2767,	"
"	"	"	"	"	2773,	"
"	"	"	"	"	2784,	"
"	"	3rd June	"	"	3010,	"
"	"	"	"	"	3040,	"
"	"	20th	"	"	3424,	"
"	"	21st	"	"	3453,	"
"	"	"	"	"	3458,	"
"	"	29th	"	"	3619,	"
"	"	10th July	"	"	3868,	"
"	"	25th	"	"	4157,	"
"	"	28th	"	"	4235,	"
"	"	"	"	"	4236,	"
"	"	1st August	"	"	4282,	"
"	"	"	"	"	4284,	"
"	"	3rd	"	"	4361,	"
"	"	29th	"	"	4888,	"
"	"	25th Sept.	"	"	5512,	"
"	"	"	"	"	5513,	"
"	"	"	"	"	5514,	"
"	"	"	"	"	5515,	"

Resolution—dated 25th September 1882, No. 2366.

The Board resolve to submit to Government their report for 1881-82 on the operations of the Special Local Funds noted below:—

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

2. As the report for 1880-81 was submitted without the prescript for 1879-80 required by G.O., Revenue Department, dated 10th April 1877, No. 1380, the revised figures for 1879-80 as well as those for 1880-81 are given below and compared with those of the Accountant-General, with explanations of the differences between them. Particulars of the revised figures arranged according to districts are shown in Appendices I and II to the report:—

Funds.	BALANCE ON 1st APRIL 1879.			RECEIPTS DURING 1879-80.			TOTAL.			CHARGES DURING 1879-80.			BALANCE ON 31st MARCH 1880.		
	Accountant-General's figures.	Collectors' figures as revised.	Difference.	Accountant-General's figures.	Collectors' figures as revised.	Difference.	Accountant-General's figures.	Collectors' figures as revised.	Difference.	Accountant-General's figures.	Collectors' figures as revised.	Difference.	Accountant-General's figures.	Collectors' figures as revised.	Difference.
1. Cattle Pound Fund. (1)	Rs. 14,962	Rs. 22,027	+ 7,065	Rs. 1,98,677	Rs. 1,98,711	+ 34	Rs. 2,13,639	Rs. 2,20,738	+ 7,109	Rs. 2,14,612	Rs. 2,03,107	- 11,505	Rs. 973	Rs. 17,631	Rs. 18,604
2. Public Bungalow "	— 163	— 163	—	163	163	—	15,123	19,602	+ 4,479	9,702	8,329	- 1,463	5,331	11,273	(a) + 5,942
3. Endowment "	5,188	11,127	+ 5,939	9,935	8,475	- 1,460	37,78,324	37,78,324	—	25,48,154	25,48,154	—	12,30,170	12,30,170	—
4. Village Service "	10,16,617	10,16,617	—	27,61,707	27,61,707	—	2,24,742	2,24,742	—	25,364	25,364	—	1,99,378	1,99,378	—
5. Canal & Ferry do.	1,71,915	1,72,828	+ 913	53,354	52,214	- 1,140	2,25,269	2,24,742	+ 527	8,999	8,999	—	2,16,270	2,16,270	—
in the Bhadrachalam Taluk, Godavari District (2)	28,954	1,364	- 27,590	39,020	255	- 38,765	67,974	1,619	4	31,493	31,493	—	36,481	1,613	(c) - 15,279
6. Irrigation Cess Fund	28,954	28,954	—	39,020	39,016	- 4	67,974	67,970	- 4	31,493	31,493	—	36,481	36,477	(d) - 4
Total ..	12,37,473	12,52,454	+ 14,981	30,62,856	30,60,541	- 2,315	43,00,329	43,12,995	+ 12,666	28,13,050	28,16,453	+ 3,403	14,87,279	14,96,542	+ 9,263

(1) This is exclusive of the amount appertaining to "Agricultural Services."

(2) The Canal and Ferry Act (1 of 1870) has not been extended to any ferry in this taluk. The receipts and charges of the taluk are therefore entered separately from those of ferries to which the Act has been extended.

(3) The Pound Fund figures are being examined in the Accountant-General's office in communication with the Examiner.

(4) The difference is made up as follows:—

(5) Rs. 5,939 The deficit balance in Godavari which remained to be adjusted after the transfer of all institutions. It was adjusted in the accounts of 1880-81.

(6) Due to an excess debit to the Endowment Fund of Bellary in the Accountant-General's figures, as pointed out in the Collector's letter recorded in Board's Proceedings, dated 28th July 1882, Miscellaneous No. 5678.

" 5,942

(c) This difference is made up as follows:—

(1) Rs. 15,272 South Canara. This is the amount of contribution to Local Funds in 1879-80. The transfer is shown by the Accountant-General in his accounts for 1880-81.

(2) Rs. 7 Chingleput. This is stated by the Accountant-General to have been brought on from the Public Works Account Current pending reference to that department. It was adjusted by him in the accounts of 1881-82.

" 15,279

(d) Rs. 4, North Arcot. This is the amount of fines levied for failure to supply customary labor for irrigation channels in North Arcot, where no cess is levied. It has been arranged that it should be credited to Land Revenue.

Funds.	BALANCE ON 1ST APRIL 1880.			RECEIPTS DURING 1880-81.			TOTAL.			CHARGES DURING 1880-81.			BALANCE ON 31ST MARCH 1881.		
	Accountant-General's figures.	Collectors' figures as revised.	Difference.	Accountant-General's figures.	Collectors' figures as revised.	Difference.	Accountant-General's figures.	Collectors' figures as revised.	Difference.	Accountant-General's figures.	Collectors' figures as revised.	Difference.	Accountant-General's figures.	Collectors' figures as revised.	Difference.
1. Cattle Pound Fund ..	Rs. 973	Rs. 17,631	Rs. 18,604	Rs. 2,05,274	Rs. 2,00,508	Rs. 4,766	Rs. 2,04,301	Rs. 2,18,139	Rs. 13,838	Rs. 2,11,526	Rs. 1,96,300	Rs. 15,166	Rs. 7,225	Rs. 21,779	Rs. 29,004
2. Endowment Fund ..	5,331	11,273	5,942	16,988	11,046	5,942	22,319	22,319	..	11,874	9,796	2,078	10,445	12,523	2,078
3. Village Service Fund ..	12,30,170	12,30,170	..	27,48,681	27,48,669	12	39,78,761	39,78,739	..	29,05,490	29,05,490	..	10,73,261	10,73,249	12
4. Canal and Ferry Fund ..	1,99,378	1,99,378	..	1,08,765	1,08,765	..	3,08,143	3,08,143	..	1,16,995	1,16,995	..	1,91,148	1,91,148	..
Canal and Ferry Fund in the Bhadrachalam Taluk, Godavari District.	2,16,270	2,16,270	..	1,09,175	1,09,175	..	3,25,445	3,25,445	..	1,32,280	1,32,280	..	1,93,165	1,93,165	..
5. Irrigation Cess Fund.	36,481	36,477	4	38,614	38,614	..	75,095	75,095	..	33,106	31,577	1,529	41,989	43,514	1,525
Total ..	14,87,279	14,96,542	+9,263	31,18,632	31,07,894	-10,738	46,05,911	46,04,436	-1,475	32,94,276	32,60,232	-34,044	13,11,635	13,44,204	+32,569

(a) *Vide* remark (a) to the preceding statement.

(b) Rs. 2,978. This is the expenditure of a certain chattram in Trichinopoly which should have been debited to Local Funds. It is stated to have been brought on in the Accountant-General's accounts from the Public Works Account Current pending references to that department. It was adjusted in the accounts of 1881-82.

(c) Rs. 12. Entered in the Accountant-General's statement under receipts against Madras with a remark that it has to be transferred to Chingleput.

(d) Rs. 18. G a n j a m. These figures were entered in the Accountant-General's statement with reference to the Public Works Exchange Account Current. They were written back in the accounts of 1881-82.

(e) This difference is made up as follows:—

Rs. 1,929 Salem.—The Collector explains that the Accountant-General's statement contains an excess debit of Rs. 1,529 and that the Accountant-General has made the necessary adjustment in 1881-82.

" 4 North Arcot. *Vide* remark (d) to the preceding statement.

" 1,525

3. The abstract statement given below shows the receipts and charges of the several Funds for 1881-82 according to the Collectors' Special Local Fund reports for the year:—

Funds.	Balance on 1st April 1881.	Receipts in 1881-82.	Total.	Expenditure in 1881-82.	Balance on 31st March 1882.
1. Cattle Pound Fund ..	Rs. 21,779	Rs. 2,01,666	Rs. 2,23,445	Rs. 2,04,408	Rs. 19,037
2. Endowment Fund ..	12,523	16,654	29,177	15,083	14,094
3. Village Service Fund ..	10,73,249	33,25,831	43,99,080	29,88,756	14,10,324
4. Canal and Ferry Fund ..	1,91,148	1,27,705	3,18,853	1,25,106	1,93,747
Canal and Ferry Fund in the Bhadrachalam Taluk, Godavari District ..	1,991	302	2,293	..	2,293
5. Irrigation Cess Fund ..	43,514	46,735	90,249	39,023	51,226
Cattle Pound Fund at the credit of " Agricultural Services " ..	13,44,204	37,18,893	50,63,097	33,72,376	16,90,721
Total ..	2,53,718	..	2,53,718	1,393	2,52,325
	15,97,922	37,18,893	53,16,815	33,73,769	19,43,046

4. The total receipts of all the Funds including the balance on 1st April 1881 amounted to Rs. 53,16,815 and the charges to Rs. 33,73,769, leaving a balance of Rs. 19,43,046 at the close of the year under report.

5. The transactions of each Fund will now be reviewed in detail.

6. *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.	1880-81.						1881-82.					
	Balance.		Receipts.		Charges.		Balance.		Receipts.		Charges.	
	2	3	4	5	6	7	8	9	10	11	12	13
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Arcot, North...	Rs. 393	Rs. 7,227	Rs. 7,227	Rs. 7,227	Rs. 7,227	Rs. 7,227	Rs. 7,227	Rs. 7,227	Rs. 7,227	Rs. 7,227	Rs. 7,227	Rs. 7,227
2. Arcot, South...	...	...	...	...	...	...	...	...	...	...	...	...
3. Bellary...	...	...	...	...	...	...	...	...	...	...	...	...
4. Canara, South...	...	...	...	...	...	...	...	...	...	...	...	...
5. Chingleput...	...	...	...	...	...	...	...	...	...	...	...	...
6. Coimbatore...	...	...	...	...	...	...	...	...	...	...	...	...
7. Cuddapah...	...	...	...	...	...	...	...	...	...	...	...	...
8. Godavari...	...	...	...	...	...	...	...	...	...	...	...	...
9. Kistna...	...	...	...	...	...	...	...	...	...	...	...	...
10. Kurnool...	...	...	...	...	...	...	...	...	...	...	...	...
11. Madras...	...	...	...	...	...	...	...	...	...	...	...	...
12. Malabar...	...	...	...	...	...	...	...	...	...	...	...	...
13. Nellore...	...	...	...	...	...	...	...	...	...	...	...	...
14. Nilgiris...	...	...	...	...	...	...	...	...	...	...	...	...
15. Salem...	...	...	...	...	...	...	...	...	...	...	...	...
16. Tanjore...	...	...	...	...	...	...	...	...	...	...	...	...
17. Tinnevely...	...	...	...	...	...	...	...	...	...	...	...	...
18. Trichinopoly...	...	...	...	...	...	...	...	...	...	...	...	...
19. Vizagapatam...	...	...	...	...	...	...	...	...	...	...	...	...
Total	17,631	5,00,508	2,18,139	1,96,360	21,779	2,01,666	2,23,445	1,09,357	15,028	35,258	1,849	37,886
												2,04,408
												19,037

7. The balance at the beginning of the year was Rs. 21,779 and the collections during the year amounted to Rs. 2,01,666, making a total of Rs. 2,23,445. The expenditure was Rs. 2,04,408, leaving a balance of Rs. 19,037 at the end of the year. The receipts show an increase of Rs. 1,158 over those of the preceding year, resulting from a gross increase of Rs. 7,367 in eight districts against a gross decrease of Rs. 6,209 in twelve, as shown below:—

Districts.	Increase. RS.	Districts.	Decrease. RS.
1. Arcot, North	45	1. Arcot, South	891
2. Bellary	940	2. Canara, South	33
3. Cuddapah	2,403	3. Chingleput	220
4. Ganjam	417	4. Coimbatore	466
5. Kistna	567	5. Godavari	491
6. Kurnool	2,037	6. Malabar	89
7. Madras	854	7. Nellore	695
8. Nilgiris	104	8. Salem	294
		9. Tanjore	1,439
		10. Tinnevely	86
		11. Trichinopoly	868
		12. Vizagapatam	637
Total	7,367	Total	6,209

8. The increase is large in Cuddapah and Kurnool, and the Collectors explain that it is due to the larger number of cattle impounded. The decrease is large in Tanjore and is ascribed to some pounds being out of repair at the beginning of the year.

9. The expenditure may be classified as follows:—

Items.	1880-81.	1881-82.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Establishment and Miscellaneous ..	1,04,413	1,09,357	4,946	...
2. Construction and repair of Pounds ..	12,535	16,028	3,493	...
3. Contribution to Agricultural Services and to Local and Municipal Funds ..	79,412	79,023	...	389
Total ..	1,96,360	2,04,408	8,439	389

10. The increase under the first item occurs chiefly in Godavari and Cuddapah. In the former district it is due to additional pounds having been opened in the year, and in the latter to larger amounts having to be paid as commission to pound-keepers in consequence of enhanced receipts. Under the second item there is an increase of Rs. 3,807 in Tanjore, a large amount having been expended in repairing the pounds which were damaged by the storm of November 1880, and which, as stated above, were out of repair at the commencement of the year. This is partly counterbalanced by the large decrease of Rs. 1,413 in Malabar, where Divisional Officers having failed to submit in time bills and estimates for the repair of pounds no cheques were issued for the amounts before the close of the year. Although there is, on the whole, a small decrease under the third item, there is a large increase of Rs. 7,827 in Godavari and a decrease of Rs. 2,280 in Nellore and of Rs. 5,084 in Tanjore. The increase in Godavari is due to no transfer having been made in the latter half of 1880-81 to Local and Municipal Funds and to Agricultural Services, as explained in paragraph 7, Clause (3), of Board's Proceedings, dated 14th January 1882, No. 83, while in the year under report the amount which thus remained and the surplus of the year were duly transferred. In Nellore and Tanjore the decrease was owing to a less amount being available for transfer.

11. There are differences between the amounts credited to Agricultural Services and those transferred to Local and Municipal Funds in the districts of Nellore, Madura, and Tinnevely. The distribution of the surplus is correctly given in the second statement in paragraph 6 of the Nellore District report and incorrectly in the first statement in the same paragraph, the contribution to Municipalities being shown in the latter as Rs. 90 instead of Rs. 72. The Collector will explain the difference and state why the former figure is adopted in the statement of receipts and disbursements. The difference in Madura was caused by the adjustment of an incorrect distribution in 1880-81. The inequality in Tinnevely is attributed to the contribution to Agricultural Services for the last quarter of 1881-82 not having been debited in the accounts of the year. The Collector is requested to state the cause of the omission.

12. The total number of pounds at the beginning of the year was 5,735. In the course of the year 62 were abolished and 103 newly constructed, thus making the total number at the end of the year 5,776. The following statement shows the number of pounds in each district at the end of 1880-81 and 1881-82:—

Districts.		1880-81.	1881-82.	Districts.		1880-81.	1881-82.
1. Arcot, North	...	185	193	11. Kurnool	...	251	252
2. Arcot, South	...	387	381	12. Madura	...	491	496
3. Bellary	...	290	293	13. Malabar	...	159	156
4. Canara, South	...	26	22	14. Nellore	...	354	355
5. Chingleput	...	122	123	15. Nilgiris	...	9	9
6. Coimbatore	...	559	534	16. Salem	...	142	147
7. Cuddapah	...	311	315	17. Tanjore	...	160	160
8. Ganjam	...	141	139	18. Tinnevely	...	678	689
9. Godavari	...	309	345	19. Trichinopoly	...	158	160
10. Kistna	...	905	909	20. Vizagapatam	...	98	98
				Total	...	5,735	5,776

13. The number of pounds at the end of 1880-81 in Ganjam, Godavari, Malabar, and Vizagapatam as entered in the above table differs from that given in the report for 1880-81 (*vide* paragraph 8 of the Board's Proceedings, dated 14th January 1882, No. 83). The discrepancies in Ganjam and Godavari are due to the information given in the Collectors' reports for 1880-81 being incomplete. The difference in Malabar is ascribed to certain private pounds having been included in the return for 1880-81, and that in Vizagapatam was caused by the omission of certain pounds in the Collector's report for 1880-81.

14. The following information regarding the condition of pounds is furnished by Collectors with reference to paragraph 4 of G.O., Revenue Department, dated 28th October 1881, No. 1589, communicated to them in Board's Proceedings, dated 14th January 1882, No. 84:—

South Canara.—The twenty-two Government cattle pounds are, on the whole, in good condition, and eight of them are strongly built. The reconstruction of such of the pounds as are in bad order and the supply of water troughs and feeding racks for each pound is engaging the Collector's attention.

Chingleput.—Almost all pounds are built with mud walls. None of them have roofs for the protection of cattle from sun and rain; several have no water troughs, and none have feeding racks. The instructions of Government are receiving attention.

Coimbatore.—Out of 534 pounds, 46 are permanent structures and the rest are temporary buildings enclosed by mud walls or hedges. Of the latter, 97 are said to be unserviceable. The Board do not understand why they were not at once put in order. It is also stated that feeding racks and troughs will be gradually supplied to all the pounds as funds are available.

Ganjam.—None of the pounds are permanently-built structures. They are all small thatched sheds with mud walls. Most of them are in serviceable order. There are no water troughs nor feeding racks in any of the pounds. The Collector states that steps will be taken to have them supplied.

Cuddapah.—The pounds are generally in good order, and some have water troughs. The instructions of Government are being attended to.

Kistna.—None of the pounds in this district are supplied with water troughs or feeding racks, and many of them are in bad order. Steps are being taken to improve them.

Godavari.—The condition of the pounds is fair. Only three pounds are substantially built ones; the others are of a temporary nature, being made of mud and thatch; but all are maintained in serviceable order. The Collector adds that steps will be taken to provide the masonry ones with water troughs and feeding racks. The Collector is informed that all pounds should have them. They should be provided at once.

Kurnool.—Out of 252 pounds, 155 are in good condition and 97 require repairs, for which, it is stated, the necessary funds will be provided in the next year's budget. The Collector is, however, informed that he can apply for an allotment for the current year instead of postponing the work as proposed till next year. The Board trust that he has already issued instructions for providing every pound with water troughs and feeding racks.

Madura.—Some pounds are in fair order while others need repair. The Collector states that steps will be taken for putting in order the latter. In his letter, dated 27th July 1882, No. 277, recorded in Board's Proceedings, dated 25th September 1882, No. 5512, R. S., the Collector states that the cattle-pounds in the Head Assistant Collector's division are in serviceable order and orders have been issued for supplying them with water troughs and feeding racks. He should have reported also upon the condition of the pounds in the other parts of the district.

Malabar.—Nine pounds are pukka-built, 43 in good condition, 79 in serviceable order, and 25 in disrepair. The Collector is requested to give his attention to the matter of repairs of such as are out of order and of supplying all pounds with water troughs and feeding racks.

Salem.—Out of 147 pounds, 117 are enclosed by mud walls, 7 by stone walls, and 1 fenced by bamboos. Nothing is said about the remaining 22 pounds. All the pounds, except 10, are in serviceable order. Water troughs are supplied to 129 pounds, but feeding racks to only 3. The Collector states that steps will be taken to construct permanent enclosures and to provide water troughs and feeding racks where necessary.

Tanjore.—The pounds are generally in good order, and the Collector states that Divisional Officers are attending to the wishes of Government.

Tinnevely.—Only three pounds are pukka-built structures; the rest are merely enclosures formed with mud walls provided with doors and locks, and all are in serviceable order. A number of these are provided with thatched sheds so as to afford shelter to the impounded cattle from sun and rain. Earthen vessels have been supplied as water troughs to many pounds, but none are furnished with feeding racks. The Collector promises to take early steps for supplying to each pound a substantial trough and a feeding rack.

Trichinopoly.—One hundred and ten pounds out of 160 are reported to be in good condition. Of these, three are pukka-built and the rest are merely mud wall enclosures with a coping of thatch to preserve the walls from rain. Earthen tubs are kept for watering the cattle in a few pounds, but as a rule the cattle are taken to the neighbouring tanks for water. The Collector has called for estimates for repairing pounds which are not in good condition and for providing them with requisites. He should provide feeding racks for all.

Vizagapatam.—All the pounds are in more or less serviceable order. Nine pounds are pukka-built structures and the rest consist of mud walls and rough gate-

11. There are differences between the amounts credited to Agricultural Services and those transferred to Local and Municipal Funds in the districts of Nellore, Madura, and Tinnevely. The distribution of the surplus is correctly given in the second statement in paragraph 6 of the Nellore District report and incorrectly in the first statement in the same paragraph, the contribution to Municipalities being shown in the latter as Rs. 90 instead of Rs. 72. The Collector will explain the difference and state why the former figure is adopted in the statement of receipts and disbursements. The difference in Madura was caused by the adjustment of an incorrect distribution in 1880-81. The inequality in Tinnevely is attributed to the contribution to Agricultural Services for the last quarter of 1881-82 not having been debited in the accounts of the year. The Collector is requested to state the cause of the omission.

12. The total number of pounds at the beginning of the year was 5,735. In the course of the year 62 were abolished and 103 newly constructed, thus making the total number at the end of the year 5,776. The following statement shows the number of pounds in each district at the end of 1880-81 and 1881-82:—

Districts.	1880-81.	1881-82.	Districts.	1880-81.	1881-82.
1. Arcot, North	185	193	11. Kurnool	251	252
2. Arcot, South	387	381	12. Madura	491	496
3. Bellary	290	293	13. Malabar	159	156
4. Canara, South	26	22	14. Nellore	354	355
5. Chingleput	122	123	15. Nilgiris	9	9
6. Coimbatore	559	534	16. Salem	142	147
7. Cuddapah	311	315	17. Tanjore	160	160
8. Ganjam	141	139	18. Tinnevely	678	689
9. Godavari	309	345	19. Trichinopoly	158	160
10. Kistna	905	909	20. Vizagapatam	98	98
			Total	5,735	5,776

13. The number of pounds at the end of 1880-81 in Ganjam, Godavari, Malabar, and Vizagapatam as entered in the above table differs from that given in the report for 1880-81 (*vide* paragraph 8 of the Board's Proceedings, dated 14th January 1882, No. 83). The discrepancies in Ganjam and Godavari are due to the information given in the Collectors' reports for 1880-81 being incomplete. The difference in Malabar is ascribed to certain private pounds having been included in the return for 1880-81, and that in Vizagapatam was caused by the omission of certain pounds in the Collector's report for 1880-81.

14. The following information regarding the condition of pounds is furnished by Collectors with reference to paragraph 4 of G.O., Revenue Department, dated 28th October 1881, No. 1589, communicated to them in Board's Proceedings, dated 14th January 1882, No. 84:—

South Canara.—The twenty-two Government cattle pounds are, on the whole, in good condition, and eight of them are strongly built. The reconstruction of such of the pounds as are in bad order and the supply of water troughs and feeding racks for each pound is engaging the Collector's attention.

Chingleput.—Almost all pounds are built with mud walls. None of them have roofs for the protection of cattle from sun and rain; several have no water troughs, and none have feeding racks. The instructions of Government are receiving attention.

Coimbatore.—Out of 534 pounds, 46 are permanent structures and the rest are temporary buildings enclosed by mud walls or hedges. Of the latter, 97 are said to be unserviceable. The Board do not understand why they were not at once put in order. It is also stated that feeding racks and troughs will be gradually supplied to all the pounds as funds are available.

Ganjam.—None of the pounds are permanently-built structures. They are all small thatched sheds with mud walls. Most of them are in serviceable order. There are no water troughs nor feeding racks in any of the pounds. The Collector states that steps will be taken to have them supplied.

Cuddapah.—The pounds are generally in good order, and some have water troughs. The instructions of Government are being attended to.

Kistna.—None of the pounds in this district are supplied with water troughs or feeding racks, and many of them are in bad order. Steps are being taken to improve them.

Godavari.—The condition of the pounds is fair. Only three pounds are substantially built ones; the others are of a temporary nature, being made of mud and thatch; but all are maintained in serviceable order. The Collector adds that steps will be taken to provide the masonry ones with water troughs and feeding racks. The Collector is informed that all pounds should have them. They should be provided at once.

Kurnool.—Out of 252 pounds, 155 are in good condition and 97 require repairs, for which, it is stated, the necessary funds will be provided in the next year's budget. The Collector is, however, informed that he can apply for an allotment for the current year instead of postponing the work as proposed till next year. The Board trust that he has already issued instructions for providing every pound with water troughs and feeding racks.

Madura.—Some pounds are in fair order while others need repair. The Collector states that steps will be taken for putting in order the latter. In his letter, dated 27th July 1882, No. 277, recorded in Board's Proceedings, dated 25th September 1882, No. 5512, R. S., the Collector states that the cattle-pounds in the Head Assistant Collector's division are in serviceable order and orders have been issued for supplying them with water troughs and feeding racks. He should have reported also upon the condition of the pounds in the other parts of the district.

Malabar.—Nine pounds are pukka-built, 43 in good condition, 79 in serviceable order, and 25 in disrepair. The Collector is requested to give his attention to the matter of repairs of such as are out of order and of supplying all pounds with water troughs and feeding racks.

Salem.—Out of 147 pounds, 117 are enclosed by mud walls, 7 by stone walls, and 1 fenced by bamboos. Nothing is said about the remaining 22 pounds. All the pounds, except 10, are in serviceable order. Water troughs are supplied to 129 pounds, but feeding racks to only 3. The Collector states that steps will be taken to construct permanent enclosures and to provide water troughs and feeding racks where necessary.

Tanjore.—The pounds are generally in good order, and the Collector states that Divisional Officers are attending to the wishes of Government.

Tinnevely.—Only three pounds are pukka-built structures; the rest are merely enclosures formed with mud walls provided with doors and locks, and all are in serviceable order. A number of these are provided with thatched sheds so as to afford shelter to the impounded cattle from sun and rain. Earthen vessels have been supplied as water troughs to many pounds, but none are furnished with feeding racks. The Collector promises to take early steps for supplying to each pound a substantial trough and a feeding rack.

Trichinopoly.—One hundred and ten pounds out of 160 are reported to be in good condition. Of these, three are pukka-built and the rest are merely mud wall enclosures with a coping of thatch to preserve the walls from rain. Earthen tubs are kept for watering the cattle in a few pounds, but as a rule the cattle are taken to the neighbouring tanks for water. The Collector has called for estimates for repairing pounds which are not in good condition and for providing them with requisites. He should provide feeding racks for all.

Vizagapatam.—All the pounds are in more or less serviceable order. Nine pounds are pukka-built structures and the rest consist of mud walls and rough gate-

ways. Six pounds are provided with water troughs and feeding racks, while eighteen pounds have only water troughs. The cattle in the other pounds are taken to the nearest pond or tank for water. The instructions of Government are receiving the Collector's attention.

15. The Collectors of North Arcot, Nellore, and Nilgiris have failed to notice the condition of the pounds in their districts. The Collectors of South Arcot and Bellary state that the information has been called for from the Divisional Officers and that it will be submitted as soon as it is received. The Collectors of the abovementioned five districts are requested to report upon the subject without further delay.

16. The assets and charges of "Agricultural Services" according to the statement furnished by the Accountant-General are given below:—

Balance on 1st April 1881...	rs.
Amount credited during the year together with a portion of the contribution for the last quarter of 1880-81 ...	2,53,718
Total ...	45,282
Expenditure ...	2,99,000
Balance ...	46,675
	2,52,325

17. *Endowment Fund*.—This Fund comprises 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.
1. Bellary ...	...	...	...	...
2. Kurnool ...	1	...	1	...
3. Nilgiris ...	...	1	...	1
4. Tinnevely ...	1	...	...	...
	6	...	...	...
Total ...	8	1	1	1

18. The following statement shows the receipts and charges of the Fund:—

Districts.	Balance on 1st April 1881.	RECEIPTS.				Total including Balance.	EXPENDITURE.				Balance on 31st March 1882.
		Fixed Allowance granted by Government.	Rents.	Miscellaneous Receipts.	Total.		Establishment.	Cost of feeding indigent persons.	Miscellaneous Charges.	Total.	
Bellary—	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.	rs.
Munro Chattram Fund.	3,396	2,050	...	...	2,050	5,446	476	...	1,287	1,763	3,683
Munro Dispensary Fund.	423	...	...	...	2,040	2,463	2,003	...	455	2,458	5
Kurnool	530	360	...	...	35	395	...	360	79	439	486
Nilgiris	...	...	...	...	...	...	...	...	56	120	120
Tinnevely	8,174	...	12,169	...	12,169	20,343	1,145	678	8,680	10,393	10,040
Total ...	12,523	2,410	12,169	2,075	16,654	20,177	3,708	938	10,437	15,083	14,094

19. The institutions to which the transactions in Bellary relate are the chattram and the dispensary at Gooty maintained in honor of Sir Thomas Munro. These were 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 expenditure consists of the following items:—

	rs.
Establishment ...	476
Amount transferred to Munro Dispensary Fund ...	860
Amount credited to Government in repayment of the loan of Rs. 7,000 for the construction of a new building for the dispensary ...	400
Contingent charges ...	27
Total ...	1,763

20. In addition to the sum of Rs. 860 entered above the Collector has transferred to the Munro Dispensary Fund Rs. 1,717 on the ground that the actual balance in favor of the dispensary at the beginning of the year fell short of the estimated balance by that amount. But this cannot be accepted as a sufficient reason for the additional transfer. The Board observe that in the G.O., Financial Department, dated 3rd May 1872, No. 622, Government have declared that, after the loan of Rs. 7,000 sanctioned for the construction of a new building for the Munro Dispensary is paid off, the Endowment Funds set free can be utilized in connection with the dispensary, and the last instalment on account of the loan was paid off in the year under report. The Collector can therefore apply for the allotment of the available funds when necessary.

21. The dispensary also received a contribution of Rs. 1,180 from Local Funds. The particulars of the expenditure are as follows:—

	rs.
Medical Subordinate's salary ...	1,648
Servants' wages ...	355
Medicine ...	195
Diet of patients ...	154
Miscellaneous ...	106
Total ...	2,458

22. The following statement shows the number of in and out-patients treated at the dispensary:—

	IN-PATIENTS.		OUT-PATIENTS.	
	1880-81.	1881-82.	1880-81.	1881-82.
Remained at the beginning of the year ...	5	4	50	54
Admitted in the year ...	81	73	2,686	2,281
Total treated ...	86	77	2,736	2,335
Died ...	10	11	1	1
Average daily sick ...	5.78	4.01	53.96	44.67

No explanation is given for the decrease in the number of patients treated at the dispensary.

23. The Government grant of Rs. 360 to the lungerkhana in Kurnool was, as usual, spent in feeding indigent persons. A sum of Rs. 35 was realized from the produce of the Munro Tope at Páttikonda, the balance in favor of which at the beginning of the year was Rs. 530. Rs. 79 were spent for establishment and contingent charges.

1. Muthukrishna Naick's Chattram.
2. Chickinarasaiyan's
3. Singikulam
4. Kovilpatti
5. Courtallum
6. Kodainallur

24. The Endowment Fund in Tinnevely embraces the transactions of the six chattrams noted in the margin, and the assets consist chiefly of the income from chattram lands. The particulars of the expenditure in the district are as follows:—

	RS.
Establishment	1,145
Cost of feeding indigent persons	578
Land assessment	6,315
Repairing chattrams	1,379
Pagoda expenses	109
Amount transferred to Local Funds	293
Miscellaneous	484
Total	10,303

The Collector states that steps are being taken to place the Courtallum Chattram under the control of the Local Fund Board of the Shermádevi Circle, who have agreed to undertake its management. The Collector is requested to state, with reference to his letter, No. 594, dated 2nd November 1881, recorded in Board's Proceedings, dated 1st December 1881, Miscellaneous No. 10262, what progress has been made in the arrangements for the transfer of the other chattrams mentioned above.

25. The deficit of Rs. 120 against the Endowment Fund in Nilgiris is due to the usual Government grant not having been credited in the accounts within the year.

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

Districts.	Balance at the beginning of the Year.	RECEIPTS.							Total.	Total including Balance.	Expenditure.	Balance.
		Merrals collected in addition to Land Assessment.	Deduction from Bariz.	Cass under Act IV of 1864.	Quit-rent on Estran-chised Inams.	Interest.	Miscellaneous.	8				
1	2	3	4	5	6	7	8	9	10	11	12	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
1. Arcot, North	940	6,646	1,38,488	..	18,596	186	{ (a) 2,552 } 200	1,66,668	1,67,608	1,27,732	39,876	
2. Arcot, South	82,941	..	2,49,476	2,058	..	..	{ (a) 4,317 } ..	2,61,333	3,34,474	2,50,344	84,130	
3. Bellary	7,624	394	525	..	..	..	..	8,206	12,830	2,708	10,122	
4. Canara, South	10,802	..	33,975	..	..	46	..	33,975	44,277	34,168	10,109	
5. Chingelput	62,124	..	..	1,50,662	64,462	..	{ (a) 193 } (a) 10,861	2,01,310	2,63,434	2,20,339	32,095	
6. Coimbatore	981	..	..	51,134	78,649	39	{ (a) 187 } 223	1,60,372	2,01,811	1,71,021	33,790	
7. Cuddalore	41,439	18,868	..	..	1,18,885	45	..	3,30,791	6,95,439	2,49,664	4,43,776	
8. Gajalpur	1,967	36	..	9,10,931	56,347	209	204	4,12,254	4,50,186	3,60,161	96,025	
9. Godavari	3,62,643	813	76,294	2,78,297	..	{ (c) 29,409 } 427	{ (a) 7,866 } ..	4,05,253	6,04,485	3,73,255	1,31,230	
10. Kistna	43,932	..	29,890	61,469	2,46,196	17	{ (a) 137 } 276	4,000	9,327	2,050	7,277	
11. Kurnool	99,322	..	2,792	..	1,054	..	{ (a) 62,431 } 68	91,233	1,61,996	91,237	60,069	
12. Madras	6,327	90,267	..	1,76,672	76,896	..	..	2,53,568	2,53,568	1,92,876	60,693	
13. Malabar	60,733	..	..	..	..	..	..	567	567	528	39	
14. Nellore	..	..	..	..	..	..	..	..	..	..	..	
15. Nilgiris	..	..	{ * 1,11,805 } 567	90,272	..	{ (c) 17,236 } 7	{ (a) 12,372 } 254	2,82,015	2,98,448	2,33,990	64,458	
16. Salem	16,433	..	..	..	194	..	..	2,82,002	2,97,612	2,69,387	28,235	
17. Tanjore	15,610	..	2,82,002	..	..	..	12	2,41,682	3,64,286	2,39,581	1,14,705	
18. Thiruvadi	1,12,704	..	66,101	1,76,248	1,221	..	..	2,02,316	3,60,530	1,68,924	1,92,506	
19. Trichinopoly	1,53,249	..	66,095	1,12,748	10,831	..	16	740	838	995	143	
20. Vizagapatam	98	..	..	..	740	..	..	..	..	..	..	
Total	10,73,249	1,17,678	10,50,874	13,26,431	6,74,211	60,247	90,340	33,25,831	43,99,080	29,88,756	14,10,324	

* Government assignment.
 (a) Receipts from Village Service Inams of vacant offices.
 (b) Sale-proceeds of Government securities.
 (c) Interest on Government securities.

27. The balance at the beginning of the year was Rs. 10,73,249 and the actual receipts of the year were Rs. 33,25,831, making the total assets Rs. 43,99,080. The expenditure amounted to Rs. 29,88,756, leaving a balance of Rs. 14,10,324.

28. The Village Cess Act was in operation in the districts of Chingleput, Godávári, Kistna, Kurnool, Nellore, Salem, Tinnevely, and Trichinopoly, in seven taluks of the Cuddapah District, and in some villages in South Arcot transferred from the Trichinopoly District. Government have also sanctioned its introduction into the Wárajápet Taluk of the North Arcot District from Fasli 1291 and into the Chidambaram Taluk of the South Arcot District from Fasli 1292 (G.Os., Revenue Department, dated 7th June 1882, No. 597, and 14th April 1882, No. 378).

29. The actual receipts exceeded those of the preceding year by Rs. 5,77,262. The excess is the result of a gross increase of Rs. 5,77,799 in sixteen districts against a decrease of Rs. 537 in three, as shown below :—

Districts.	Increase.	Districts.	Decrease.
	RS.		RS.
1. Arcot, North	41,750	1. Coimbatore	19
2. Arcot, South	7,701	2. Ganjam	2
3. Bellary	478	3. Kistna	516
4. Chingleput	52,478		
5. Cuddapah	1,12,781		
6. Godávári	59,172		
7. Kurnool	44,006		
8. Madura	1,616		
9. Malabar	817		
10. Nellore	64,108		
11. Nilgiris	88		
12. Salem	57,159		
13. Tanjore	3,987		
14. Tinnevely	65,480		
15. Trichinopoly	65,858		
16. Vizagapatam	336		
Total ...	5,77,799	Total ...	537

30. The increase is attributed to the following causes :—

- (1.) In North Arcot, to the more prompt adjustment of the receipts of the Fund owing to a Demand, Collection, and Balance Statement having been prescribed by the Board and to the unadjusted amounts of the preceding year having been credited to the Fund during the year under report.
- (2.) In South Arcot, to the larger collection of Land Revenue, in proportion to which deductions are made in it and credited to this Fund, and to the Service Cess of the villages transferred from Trichinopoly having been credited in this district during the whole year instead of only during a part of it as in 1880-81.
- (3.) In Chingleput, to the prompt collection of the arrear and current kists and to the more punctual observance of the system of crediting the collections proportionately to General Revenues and Local Cesses.
- (4.) In Cuddapah, to the introduction of the Village Cess Act and to the enfranchisement of Village Service Inams.
- (5.) In Godávári, to the punctual realization of current kists and the outstanding arrears.
- (6.) In Kurnool, to the collection of arrears of quit-rent on Service Inams and of interest on Government securities, and to the large amount of sale-proceeds of Service Inams appertaining to vacant offices. The Collector is requested to quote the orders under which the last-mentioned Inams were sold.

(7.) In Madura, to the realization of arrears.

(8.) In Nellore, to the collections in 1880-81 having been greatly retarded by the Census work.

(9.) In Salem, to the reimposition of the Village Service Cess in Fasli 1291 (G.O., Revenue Department, dated 2nd March 1880, No. 260).

(10.) In Tanjore, to the prompt realization of the kists.

(11.) In Tinnevely, it is stated to be due to the renewal of collection and realization of arrears of the Village Cess during the year under report, as per G.O., No. 907, dated 31st July 1880, in the four taluks in which its collection had been suspended. But the Board observe that the collection of the cess was renewed from the commencement of Fasli 1290.

(12.) In Trichinopoly, the increase is attributed to the collection of the arrears outstanding at the beginning of the year, to the fixed Government contribution having been fully credited to the Fund, and to the realization of the interest on Government securities for two years.

31. The expenditure shows a net increase of Rs. 83,266, resulting from a gross increase of Rs. 2,54,348 in twelve districts against a gross decrease of Rs. 1,71,082 in eight, as shown below :—

Districts.	Increase.	Districts.	Decrease.
	RS.		RS.
1. Arcot, South	11,695	1. Arcot, North	752
2. Canara, South	838	2. Bellary	104
3. Chingleput	76,308	3. Godávári	21,525
4. Coimbatore	13	4. Kistna	1,36,390
5. Cuddapah	1,42,368	5. Madura	908
6. Ganjam	102	6. Salem	5,495
7. Kurnool	14,877	7. Tanjore	2,684
8. Malabar	200	8. Tinnevely	3,224
9. Nellore	3,415		
10. Nilgiris	49		
11. Trichinopoly	4,443		
12. Vizagapatam	40		
Total ...	2,54,348	Total ...	1,71,082

32. The increase is due to the following causes :—

In South Arcot, to larger receipts (which are paid in full to the village servants) having been credited to the Fund and to the allowances due for the previous year having been disbursed in the year under report.

In Chingleput, to the payment of arrears of former years and to the more punctual disbursement of current salaries.

In Cuddapah, to the revision of the village establishment on the introduction of Act IV of 1864 in seven taluks.

In Kurnool, to the disbursement of arrears of pay to the village establishment.

The decrease is attributed to the following causes :—

In Godávári, it is stated to be due to the non-payment of salaries for February 1882. The Collector is requested to state why they were not paid.

In Kistna, to arrears of salaries for 1879-80 having been paid in 1880-81, while there were no such payments in the year under report.

In Salem, to larger payments of arrears of salaries in 1880-81 than in the year under report.

33. The amount of Government securities in favor of the Fund in Kurnool, Trichinopoly, and Salem at the beginning of the year was Rs. 9,27,400. Out of the amount belonging to Salem, securities to the nominal value of Rs. 60,000 were sold, thus leaving a total amount of Rs. 8,67,400 at the end of the year. The interest

drawn amounted to Rs. 59,017 against Rs. 34,696 per annum, calculated at 4 per cent. on the amount of stock, as shown below. The excess was caused by interest due for 1880-81 having been drawn in the year under review:—

Districts.	Amount of Securities.	Interest calculated at 4 per Cent.	Interest drawn.	Difference between Columns 3 and 4.
1	2	3	4	5
	RS.	RS.	RS.	RS.
Kurnool	4,46,500	17,860	29,409	11,549
Trichinopoly ..	1,50,000	6,000	12,372	6,372
Salem	2,70,900	10,836	17,236	6,400
Total ..	8,67,400	34,696	59,017	24,321

As the subject of this Fund is now before Government, the Board will not at present comment on the question of the funding of surplus collections—a practice which they consider to be very objectionable, but which obtains in some districts.

34. There are large balances in the districts marginally noted. The balances in favor of the Fund in the districts of South Arcot, Kistna, Kurnool, and Salem are about a third, or less than that, of the annual expenditure and will be required to cover fluctuations in receipts. The credit balance in Nellore is only

nominal as Rs. 1,20,196 are due to Provincial Funds on account of excess expenditure incurred in 1879-80 and 1880-81. In his letter recorded in Board's Proceedings, dated 24th June 1881, No. 1152, the Collector of Godáviri proposed to entertain a large number of Nirgunties both in the Delta and Upland Taluks. The Board were not satisfied that this was the best mode of utilizing the surplus and wished to be assured that the increase in that class of servants was really necessary. They were of opinion that, in the absence of a useful mode of expending the large balance existing in the district, equilibrium should be restored by foregoing the collection of cess for a while or by reducing its rate (reference dated 16th June 1882). No reply has yet been received from the Collector to this reference. The Collector of Malabar has expressed the opinion that the surplus should accumulate till there is a sufficient amount to enhance the salaries of the village officers (Board's Proceedings, dated 15th July 1881, No. 1388). The Collector of Tinnevely does not notice the large balance in that district. He is requested to state how he proposes to utilize it. In reporting on the surplus in the Trichinopoly District the Collector not only suggested the amendment of the Village Cess Act so as to make the cess levied in one village available in another, but also raised questions regarding the amount of contribution to be made from Imperial revenues to this Fund. The Collector has been directed to resubmit the matter after receipt of the orders of Government on Board's Proceedings, dated 12th June 1882, No. 1517 (Board's Proceedings, dated 12th August 1882, Miscellaneous No. 6182).

35. The Collector of Bellary furnishes a statement showing the irrecoverable arrears of Village Service Cess amounting to Rs. 903-7-2 owing to the death, desertion, and insolvency of the parties who are liable to pay. A sum of Rs. 46-7-8 is stated to be irrecoverable in the Tinnevely District as it was based on land assessment which was erroneously charged and was subsequently remitted. Sanction is granted for writing them off the accounts.

36. *Canal and Ferry Fund.*—The subjoined statement shows the receipts and charges of this Fund:—

Districts.	1880-81.				1881-82.		
	Balance.	Receipts.	Total.	Expenditure.	Balance.	Receipts.	Total.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Arcot, South	8	..	8	..	8	..	8
2. Canara, South	..	16,441	16,441	16,441	..	19,622	19,622
3. Cuddapah	..	1,121	1,121	1,844	723	1,230	507
4. Godáviri	1,45,677	26,094	1,70,771	29,537	1,41,234	28,355	1,69,589
5. Kistna	1,613	392	2,005	14	1,991	302	2,293
6. Kurnool	22,678	4,050	26,728	1,974	24,754	3,198	27,952
7. Tanjore	1,004	55,714	56,718	54,710	..	69,088	69,088
	32,019	6,345	38,364	12,489	25,875	6,212	32,087
Total ..	2,00,991	1,09,157	3,10,148	1,17,009	1,93,139	1,28,007	3,21,146

Districts.	1881-82—(Continued).						
	EXPENDITURE.						Balance.
	Establishment.	Construction and repair of Canals.	Construction and repair of Boats.	Cost of Public Works Supervision and Tools and Plant.	Contribution to Local Funds.	Miscellaneous.	
	9	10	11	12	13	14	15
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Arcot, South	..	..	509	..	18,534	364	19,622
2. Canara, South	155	..	70	..	..	5	1,256
3. Cuddapah	1,181	..	1,162	5,366	..	4,481	30,520
4. Godáviri	..	19,511	..	..	..	..	2,293
5. Kistna	167	..	86	..	..	385	638
6. Kurnool	104	..	..	..	53,344	1,390	54,838
7. Tanjore	53	..	..	..	17,748	431	18,232
Total ..	1,660	19,611	1,887	5,366	89,626	7,056	1,25,100

37. The Canal and Ferry Act was extended in the year under report to thirty-two ferries in the Trichinopoly District * and to two ferries in the Kistna District.† Its application to certain ferries in the South Arcot and Tinnevely Districts has also been since sanctioned.‡ It will be observed that no transactions of the ferries in the Trichinopoly District are shown in the above statement. They seem to be still included under Local Funds. The Collector's attention is drawn to Section 29 of Act I of 1870 as amended by Act IV of 1878.

* Bhadrachalam Taluk.

38. The receipts including the balance at the beginning of the year amounted to Rs. 3,21,146. The expenditure was Rs. 1,25,106, leaving a balance of Rs. 1,96,040. The increase under receipts in Godávri is due partly to the punctual realization of the amounts and partly to the plying of a steamer at the Rajahmundry ferry. The annual receipts and disbursements are nearly in equilibrium, but it is desirable that the large accumulated balance to the credit of the Fund be reduced by expenditure on the improvement of communications in connection with the ferries. The increase in South Canara is attributable to a rise in the aggregate value of the farms at the renewal of the leases. The increase in Malabar is stated to be due to the receipts of the Irritti Ferry (Rs. 13,450) having in 1880-81 been credited to Local Funds instead of to the Canal and Ferry Fund. It is observed that the receipts have again fallen off in Kistna. The Collector's explanation regarding the decrease in the receipts of 1880-81 was submitted to Government with Board's Proceedings, dated 8th May 1882, Miscellaneous No. 3302. In regard to the year under report, the Collector states that some of the ferries fetched less rent and that a balance remained uncollected at the close of the year. The increase under charges in Tanjore and South Canara are owing to larger amounts having been contributed to Local Funds. The balance is large in Godávri, and the Collector has reported that no proposals for expending it can be made until the question whether or not there is to be a steam ferry at Rajahmundry is decided (Board's Proceedings, dated 13th March 1882, No. 759). The Government steamer *Godávri* was worked experimentally at that place for a year and the Collector has been called upon to report the result (Board's Proceedings, dated 23rd September 1882, Mis. No. 7397).

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

Districts.	1880-81.			
	Balance.	Receipts.	Total.	Expenditure.
1	2	3	4	5
	RS.	RS.	RS.	RS.
1. Coimbatore ...	2,162	9,872	12,034	6,859
2. Salem ...	16,388	18,370	34,758	13,195
3. Tanjore ...	151	296	447	360
4. Trichinopoly ...	17,776	10,076	27,852	11,163
Total ...	36,477	38,614	75,091	31,577

Districts.	1881-82.				
	Balance.	Receipts.	Total.	Expenditure.	Balance.
	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.
1. Coimbatore ...	5,175	16,727	21,902	12,606	9,296
2. Salem ...	21,563	16,063	37,626	13,180	24,446
3. Tanjore ...	87	364	451	333	118
4. Trichinopoly ...	16,689	13,581	30,270	12,904	17,366
Total ...	43,514	46,735	90,249	39,023	51,226

40. Besides the districts noted above, in which the Irrigation Cess Fund exists Rs. 14 are entered in the North Arcot report as receipts from fines levied for failure,

to supply customary labor. The amount is omitted as it has been decided that such small receipts should be credited to the Imperial Revenue (papers recorded in Board's Proceedings, dated 21st June 1882, No. 3458). The increase in receipts in Trichinopoly is stated to be due to the collection of the arrears of previous years. The large increase in Coimbatore under receipts and charges is explained by the Collector as follows: The Treasury Deputy Collector, who inspected the Karúr Treasury in 1881, brought to notice that money collected from the ryots in lieu of customary labor for repairing certain channels was kept in the Treasury without being shown in the accounts. Upon this orders were issued that such receipts and charges should appear in the accounts of this Fund. The Collector is requested to state whether the channels referred to are included in those mentioned in the statement appended to paragraph 5 of Board's Proceedings, dated 16th October 1865, No. 6560, and, if not, to quote any previous correspondence regarding them. The decrease in Salem under receipts is due to the collections of 1880-81 having included the arrears of previous years.

Revised Statement of Receipts and Charges of Special Local Funds for 1879-80—(Continued).

Districts.	CANAL AND FERRY FUND.					IRRIGATION CESS FUND.				
	Balance on 1st April 1879.	Receipts.	Total.	Charges.	Balance on 31st March 1880.	Balance on 1st April 1879.	Receipts.	Total.	Charges.	Balance on 31st March 1880.
	22	23	24	25	26	27	28	29	30	31
1. Arcot, North	...	...	...	...	...	...	...	...	...	...
2. Arcot, South	...	...	...	...	...	...	...	...	...	...
3. Bellary	...	...	...	...	...	...	...	...	...	...
4. Canara, South	...	...	...	...	...	...	...	...	...	...
5. Chingleput	...	...	...	...	...	...	...	...	...	...
6. Coimbatore	...	...	...	...	...	...	...	...	...	...
7. Cuddapah	...	...	...	...	...	...	...	...	...	...
8. Ganjam	...	...	...	...	...	...	...	...	...	...
9. Godavari	...	...	...	...	...	...	...	...	...	...
10. Kistna	...	...	...	...	...	...	...	...	...	...
11. Kurnool	...	...	...	...	...	...	...	...	...	...
12. Madura	...	...	...	...	...	...	...	...	...	...
13. Malabar	...	...	...	...	...	...	...	...	...	...
14. Nellore	...	...	...	...	...	...	...	...	...	...
15. Nilgiris	...	...	...	...	...	...	...	...	...	...
16. Salem	...	...	...	...	...	...	...	...	...	...
17. Tanjore	...	...	...	...	...	...	...	...	...	...
18. Tinnevely	...	...	...	...	...	...	...	...	...	...
19. Trichinopoly	...	...	...	...	...	...	...	...	...	...
20. Vizagapatam	...	...	...	...	...	...	...	...	...	...
Total ...	{ 1,72,528 * 1,364	52,214 255	2,24,742 1,619	25,364 6	1,99,378 1,613	} 28,954	39,016	67,970	31,493	36,477

* Bhadrachalam Taluk, Godavari District.

APPENDIX II.
Revised Statement of Receipts and Charges of Special Local Funds for 1880-81.

Districts.	CATTLE POUND FUND.				ENDOWMENT FUND.				VILLAGE SERVICE FUND.			
	Balance on 1st April 1880.	Receipts.	Total.	Charges.	Balance on 31st March 1881.	Receipts.	Total.	Charges.	Balance on 31st March 1881.	Receipts.	Total.	Charges.
	2	3	4	5	6	7	8	9	10	11	12	13
1. Arcot, North	...	...	...	...	...	...	...	...	...	...	...	...
2. Arcot, South	...	...	...	...	...	...	...	...	...	...	...	...
3. Bellary	...	...	...	...	...	...	...	...	...	...	...	...
4. Canara, South	...	...	...	...	...	...	...	...	...	...	...	...
5. Chingleput	...	...	...	...	...	...	...	...	...	...	...	...
6. Coimbatore	...	...	...	...	...	...	...	...	...	...	...	...
7. Cuddapah	...	...	...	...	...	...	...	...	...	...	...	...
8. Ganjam	...	...	...	...	...	...	...	...	...	...	...	...
9. Godavari	...	...	...	...	...	...	...	...	...	...	...	...
10. Kistna	...	...	...	...	...	...	...	...	...	...	...	...
11. Kurnool	...	...	...	...	...	...	...	...	...	...	...	...
12. Madura	...	...	...	...	...	...	...	...	...	...	...	...
13. Malabar	...	...	...	...	...	...	...	...	...	...	...	...
14. Nellore	...	...	...	...	...	...	...	...	...	...	...	...
15. Nilgiris	...	...	...	...	...	...	...	...	...	...	...	...
16. Salem	...	...	...	...	...	...	...	...	...	...	...	...
17. Tanjore	...	...	...	...	...	...	...	...	...	...	...	...
18. Tinnevely	...	...	...	...	...	...	...	...	...	...	...	...
19. Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...
20. Vizagapatam	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	17,631	2,00,508	2,18,139	1,96,360	21,779	11,273	11,046	22,319	9,796	12,523	12,30,170	27,48,569

(a) The Munro Chattram Fund.

(b) Munro Dispensary Fund.

Districts.	VILLAGE SERVICE FUND—(Contd.)			CANAL AND FERRY FUND.			IRRIGATION CESS FUND.			
	Total.	Charges.	Balance on 31st March 1881.	Balance on 1st April 1880.	Receipts.	Total.	Charges.	Total.	Receipts.	Balance on 31st March 1881.
	14	15	16	17	18	19	20	21	22	23
1. Arcot, North	1,20,424	1,28,484	940	...	...	...	...	...	...	...
2. Arcot, South	3,21,590	2,38,649	82,941	...	...	...	...	...	...	...
3. Bellary	10,436	2,812	7,624	...	...	...	...	...	...	...
4. Canara, South	43,632	33,330	10,302	...	16,441	16,441	16,441	...	...	...
5. Chingleput	1,96,155	1,44,031	52,124	...	...	...	...	...	...	...
6. Coimbatore	981	28,653	41,439	...	1,121	1,121	1,844	723	2,162	5,175
7. Cuddapah	70,092	192	1,967	...	...	...	...	...	...	...
8. Ganjam	2,159	...	...	...	...	...	...	...	...	...
9. Godavari	6,33,837	2,71,189	3,62,648	1,45,677	25,094	1,70,771	29,537	1,41,234	...	...
10. Kistna	5,40,483	4,90,551	43,932	...	392	2,005	14	1,991	...	...
11. Kurnool	4,57,610	3,58,378	99,232	...	4,050	26,728	1,974	24,754	...	...
12. Madura	8,285	2,958	5,327	...	...	...	...	...	...	...
13. Malabar	1,52,460	91,727	60,733	...	...	...	...	...	...	...
14. Nellore	1,89,460	1,89,460	...	...	...	...	...	...	...	...
15. Nilgiris	479	479	...	...	...	...	...	...	...	...
16. Salem	2,55,918	2,39,485	16,433	...	...	...	...	...	...	...
17. Tanjore	2,87,681	2,72,071	15,610	...	...	...	...	...	...	...
18. Tinnevely	3,55,509	2,42,805	1,12,704	...	...	...	...	...	...	...
19. Trichinopoly	3,21,795	1,63,581	1,58,214	...	...	...	...	...	...	...
20. Vizagapatnam	753	655	98	...	...	...	...	...	...	...
Total	39,78,739	29,05,490	10,73,249	1,99,378	1,08,765	3,08,143	1,16,995	1,91,148	36,477	43,514
	...	...	...	1,613	392	2,005	14	1,991	...	...

* Bhadrachalam Taluk, Godavari District.

(True Copies and Extract.)

(Signed) R. SEWELL,
Acting Sub-Secretary.To the Secretary to Government, Revenue Department,
with a file of printed Proceedings.

" all Collectors.

" the Accountant-General.

" the Examiner of Public Works Accounts.

ORDER—dated 17th November 1882, No. 1262, Revenue.

Miscellaneous.

This is the Board's report on the operations of the Special Local Funds for the year 1881-82 which was due in the

Government Office on the 31st July, but not received till the 26th October following.

2. The entire assets and charges of the various funds for the year under review are shown in the annexed abstract:—

Funds.	Receipts including Balance.	Expenditure.	Balance on 31st March 1882.
	RS.	RS.	RS.
1. Cattle Pound Fund including that at the credit of Agricultural Services	4,77,163	2,05,801	2,71,362
2. Endowment Fund	29,177	15,083	14,094
3. Village Service Fund	43,99,080	29,88,756	14,10,324
4. Canal and Ferry Fund	3,21,146	1,25,106	1,96,040
5. Irrigation Cess Fund	90,249	39,023	51,226
Total	53,16,815	33,78,769	19,43,046

3. *Cattle Pound Fund.*—The figures given under this head in the foregoing abstract comprise—

	Receipts.	Charges.	Balance.
	RS.	RS.	RS.
(a) Cattle Pound Fund proper	2,23,445	2,04,408	19,037
(b) Agricultural Services	2,53,718	1,393	2,52,325

4. The charges under (a) consist of—

	RS.
(1) Pound Establishments, &c.	1,09,357
(2) Construction and Repair of Pounds	16,028
(3) Contributions to Agricultural Services	39,288
(4) Do. to Municipalities	1,849
(5) Do. to Local Funds	37,886
Total	2,04,408

It is observed that in two cases (Cuddapah and Kurnool) no contributions were made to Municipalities from the Surplus Pound Fund. The amounts payable were doubtless small, but the omission to pay them involves a transgression of the principle laid down for the distribution of the Surplus Fund and should, therefore, have been explained.

5. The amount credited to Agricultural Services during the year was Rs. 39,288 which, with a portion of the contribution due for the last quarter of 1880-81, aggregated Rs. 45,282, while the charges came to Rs. 46,675. The balance to the credit of the Government Farms was thus reduced from Rs. 2,53,716 at the beginning of the year to Rs. 2,52,325 at the end of March last. It is not, however, clear from the report under review whether, in calculating this balance, the Board have taken the Farm receipts of the year into account, and the point needs to be explained.

6. During the year under review, 62 pounds were closed and 103 new ones opened, the result being that at the end of the year there were 5,776 pounds against 5,735 at the beginning of it.

Adverting to paragraph 4 of G.O., 28th October 1881, No. 1589, it is observed, that many pounds are still out of repair and that much still remains to be done in the way of providing proper appliances for feeding and watering the animals.

The Board will invite the particular attention of Collectors to this subject.

Nellore.
Bellary.
North Arcot.

South Arcot.
Nilgiris.

The Collectors of the marginally-noted districts, who have failed to furnish the required information, will now submit their reports, without further delay.

7. *Endowment Fund.*—The transactions of this fund are very limited. They appertain to eleven institutions in four districts. The receipts and charges during the year were respectively Rs. 16,654 and Rs. 15,083. The closing balance, however, was Rs. 14,094 and appertains chiefly to the "Munro" chattram at Gutty and the six chattrams in Tinnevely.

8. *Village Service Fund.*—The total assets of this fund, including the opening balance, aggregated Rs. 43,99,080, and the charges Rs. 29,88,756, leaving at the end of the year a balance of Rs. 14,10,324, i.e., Rs. 3,37,075 more than the opening balance. The receipts of the year may be classified as under:—

	RS.
(1) Cess under Act IV of 1864	13,26,481
(2) Deductions from Beriz including Government assignments	10,56,874
(3) Quit-rent on Enfranchised Service Inams	6,74,211
(4) Merahs collected in addition to Land Assessment... ..	1,17,678
(5) Receipts from Village Service Inams of vacant offices	25,926
(6) Sale proceeds of Government Securities	62,431
(7) Interest on Government Securities	59,017
(8) Other items of interest	1,230
(9) Miscellaneous receipts, such as fines and stoppages of pay, &c.	1,983
Total	33,25,831

9. It is not easy to make out, from the statement appended to paragraph 26 of the Board's Proceedings, what portion of the assets detailed in the last paragraph represents the State contribution and what the ryots'.

10. The detailed information respecting the Village Service Fund furnished at paragraphs 28—35 of the Board's Proceedings calls for no remark from the Government.

11. *Canal and Ferry Fund.*—The assets and charges of this fund amounted respectively to Rs. 3,21,146 and Rs. 1,25,106, leaving a balance of Rs. 1,96,040. These figures do not include the transactions of the Buckingham Canal, which has been placed under the control of the Public Works Department. Nearly three-fourths of the balance specified above appertains to the Godáviri District. The Collector appears to have reported that no proposals for utilizing it can be made until the question, whether or not there is to be a steam ferry at Rajahmundry, is decided. The Government do not understand the Collector's difficulty, the steamer not being likely to cost more than Rs. 20,000, and they desire to have further explanation on the subject.

12. *Irrigation Cess Fund.*—The receipts and charges of the fund during the year were respectively Rs. 46,735 and Rs. 39,023, leaving a surplus of Rs. 7,712. This has increased the balance to the credit of the fund from Rs. 43,514 to

Rs. 51,226 at the end of the year. The Government desire to be informed as to what steps have been taken to utilize this large balance.

(True Extract.)

M. S. S. S.

for Secretary to Government.

To the Board of Revenue.
" Financial Department.
" Public Works Department.
" Accountant-General.

Exd. W. H. Fischer.

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Read the following:—

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REVENUE.

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G.O., 17th November 1882, No. 1262.

NOVEMBER.

No. 3352 Waf 19. 12. 82

Special Local Funds.

Report on the operations of the— for 1881-82.
— Reviewing —.

10/12

I have the order. Rep.
Subd in Receipt. Rep.

FOR ORDERS.

The probable effect of the ~~rule~~ under existing of his Note dated 19th June 1882 on the subject of para 7 below is much remodelling the Civil Engineering College, the Chief Engineer wrote as follows:—

"The Committee in para-
graph 5 of their report
"are under a misapprehension
"in supposing that Commis-
"ed (i.e. Staff Corps) Officer
"are eligible for appointment
"from the College. Again,
"no European or East Indian

29/11

Why has this most question
not been brought to test
already—

As I understand, two or
three East Indians, who
entered the P. W. in 1881