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B No 2868 W dy 12th Oct/83

Read

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Govt. No. 8717

Govt. of {1883} Madras.

REVENUE.

Issued

Recd. 8/10/83 *Encl.*

G.O., 18th September 1883, No. 1142.

B No 2868 W dy 12th Oct/83

SEPTEMBER.

Special Local Funds.

Reviewing report on the operations of —, for 1882-83.

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Army
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Written orders Dec

Entd in Dept. Regr.

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,	,,
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,,	,,	,,	,,	,,	,,	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, "
" " " " " 2767, "
" 19th " " " 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.
2. Endowment "
3. Village Service "
4. Canal and Ferry Fund.
5. Irrigation Cess "

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.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund. (1)	14,962	22,027	+ 7,065	1,98,677	1,98,711	+ 34	2,13,639	2,20,738	7,109	2,14,612	2,03,107	— 11,505	— 973	17,631	(*a*)+18,604
2. Public Bungalow ,,	— 163	— 163	..	163	163	..	..	..	..	..	..	..	..	..	..
3. Endowment ,,	5,188	11,127	+ 5,939	9,935	8,475	— 1,460	15,123	19,602	+ 4,479	9,792	8,329	— 1,463	5,331	11,273	(*b*)+ 5,942
4. Village Service ,,	10,16,617	10,16,617	..	27,61,707	27,61,707	..	37,78,324	37,78,324	..	25,48,154	25,48,154	..	12,30,170	12,30,170	..
5. Canal & Ferry ,,		1,72,528			52,214			2,24,742			25,364			1,99,378	
Do. do. ,,															
in the Bhadráchalam Taluk, Godávari District.(2)	1,71,915		+ 1,977	53,354		— 885	2,25,269		+ 1,092	8,999		+16,371	2,16,270		(*c*)—15,279
		1,364			255			1,619			6			1,613	
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 (I 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.

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

(*b*) The difference is made up as follows:—

Rs. 5,939 The deficit balance in Godávari which remained to be adjusted after the transfer of all institutions. It was adjusted in the accounts of 1880-81.
" 3 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:—

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.
" 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. Accountant-General's figures.	Balance on 1st April 1880. Collectors' figures as revised.	Balance on 1st April 1880. Difference.	Receipts during 1880-81. Accountant-General's figures.	Receipts during 1880-81. Collectors' figures as revised.	Receipts during 1880-81. Difference.	Total. Accountant-General's figures.	Total. Collectors' figures as revised.	Total. Difference.	Charges during 1880-81. Accountant-General's figures.	Charges during 1880-81. Collectors' figures as revised.	Charges during 1880-81. Difference.	Balance on 31st March 1881. Accountant-General's figures.	Balance on 31st March 1881. Collectors' figures as revised.	Balance on 31st March 1881. Difference.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund..	— 973	17,631	+ 18,604	2,05,274	2,00,508	— 4,766	2,04,301	2,18,139	+ 13,838	2,11,526	1,96,360	— 15,166	— 7,225	21,779	(a)+29,004
2. Endowment ,, ..	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	(b)+ 2,078
3. Village Service Fund.	12,30,170	12,30,170	..	27,48,581	27,48,569	— 12	39,78,751	39,78,739	— 12	29,05,490	29,05,490	..	10,73,261	10,73,249	(c)— 12
4. Canal and Ferry Fund.		1,99,378			1,08,765			3,08,143			1,16,995			1,91,148	
Canal and Ferry Fund in the Bhadráchalam Taluk, Godávari District.	2,16,270	1,613	—15,279	1,09,175	392	— 18	3,25,445	2,005	—15,279	1,32,280	14	—15,271	1,93,165	1,991	(d)— 26
5. Irrigation Cess Fund.	36,481	36,477	— 4	38,614	38,614	..	75,095	75,091	— 4	33,106	31,577	— 1,529	41,989	43,514	(e) 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. 2,078. 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 reference 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, Ganjam } 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
,, 7, Chingleput } accounts of 1881-82.

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

Rs. 1,529 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.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund	21,779	2,01,666	2,23,445	2,04,408	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 Bhadráchalam Taluk, Godávari District	1,991	302	2,293	..	2,293
5. Irrigation Cess Fund	43,514	46,735	90,249	39,023	51,226
	13,44,204	37,18,893	50,63,097	33,72,376	16,90,721
Cattle Pound Fund at the credit of "Agricultural Services"	2,53,718	..	2,53,718	1,393	2,52,325
Total .	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. 19,42,046 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 :—

1881-82.

Districts.	Balance.	Receipts.	Total.	Charges.	Balance.	Receipts.	Total.	Charges.				Balance.
								Establishment, &c.	Construction and Repair of Pound.	Contributions To Agricultural Services.	Contributions To Municipalities.	Contributions To Local Funds.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Arcot, North	..	7,227	7,227	7,227	..	7,272	7,272	3,736	617	1,459	62	1,398	7,272	..
2. Arcot, South	..	10,353	10,353	10,353	..	9,462	9,462	5,868	148	1,723	98	1,625	9,462	..
3. Bellary	393	7,241	7,634	7,647	— 13	8,181	8,045	6,255	198	1,296	46	1,250	8,045	123
4. Canara, South ..	..	1,096	1,096	1,096	..	1,063	1,063	423	194	223	49	174	1,063	..
5. Chingleput	341	7,129	7,470	7,162	308	6,909	6,895	3,680	115	1,550	46	1,504	6,895	322
6. Coimbatore	1,001	10,351	11,352	11,100	252	9,885	9,942	6,961	794	1,094	91	1,002	9,942	195
7. Cuddapah	392	6,869	7,261	6,689	572	9,272	9,061	4,008	863	2,100	..	2,100	9,061	783
8. Ganjam	917	2,005	2,822	2,230	592	3,022	3,245	1,604	441	600	100	500	3,245	369
9. Godavari	2,209	21,597	23,806	16,597	7,209	21,106	26,270	10,311	1,396	7,282	231	7,050	26,270	2,045
10. Kistna	2,345	28,329	30,674	28,650	2,024	28,896	28,106	17,442	1,091	4,787	80	4,706	28,106	2,814
11. Kurnool	889	6,348	7,237	5,881	1,356	8,385	8,036	3,701	354	1,991	..	1,990	8,036	1,705
12. Madura	1,038	10,808	11,846	10,863	983	11,662	11,394	7,078	326	2,007	49	1,934	11,394	1,251
13. Malabar	714	3,207	3,921	3,279	642	3,118	2,507	1,618	6	491	4	488	2,507	1,253
14. Nellore	3,320	18,842	22,162	20,023	2,139	18,147	17,875	8,568	2,357	3,496	90	3,424	17,875	2,411
15. Nilgiris	249	1,225	976	1,119	— 143	1,329	1,305	631	45	315	254	60	1,305	119
16. Salem	651	7,674	8,325	7,411	914	7,380	7,536	3,939	651	1,483	81	1,402	7,536	738
17. Tanjore	2,695	24,302	26,997	24,130	2,867	22,863	23,355	12,188	6,233	2,967	309	2,658	23,355	2,375
18. Tinnevelly	48	10,680	10,728	10,726	2	10,594	10,139	6,334	536	1,406	159	1,704	10,139	457
19. Trichinopoly	603	10,590	11,193	10,168	1,025	9,722	9,163	4,911	359	1,947	37	1,909	9,163	1,584
20. Vizagapatam	1,024	4,035	5,059	4,009	1,050	3,398	3,717	1,261	314	1,071	63	1,008	3,717	731
Total ..	17,631	2,00,508	2,18,139	1,96,360	21,779	2,01,666	2,04,408	1,09,357	16,028	39,288	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.
1. Arcot, North	45
2. Bellary	940
3. Cuddapah	2,403
4. Ganjam	417
5. Kistna	567
6. Kurnool	2,037
7. Madura	854
8. Nilgiris	104
Total ..	7,367

Districts.	Decrease. Rs.
1. Arcot, South	891
2. Canara, South	33
3. Chingleput	220
4. Coimbatore	466
5. Godávari	491
6. Malabar	89
7. Nellore	695
8. Salem	294
9. Tanjore	1,439
10. Tinnevelly	86
11. Trichinopoly	868
12. Vizagapatam	637
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 Godávari 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 Godávari and a decrease of Rs. 2,280 in Nellore and of Rs. 5,084 in Tanjore. The increase in Godávari 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 Tinnevelly. 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 Tinnevelly 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. Nílgiris	9	9
6. Coimbatore	559	534	16. Salem	142	147
7. Cuddapah	311	315	17. Tanjore	160	160
8. Ganjam	141	139	18. Tinnevelly	678	689
9. Godávari	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, Godávari, 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 Godávari 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.

Godávari.—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 pucka-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.

Tinnevelly.—Only three pounds are pucka-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 pucka-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 pucka-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 Nílgiris 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:—

	RS.
Balance on 1st April 1881...	2,53,718
Amount credited during the year together with a portion of the contribution for the last quarter of 1880-81	45,282
Total ...	2,99,000
Expenditure ...	46,675
Balance ...	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 Lungerkhanas.	Dispensary.	Tope.
1. Bellary	1	...	1	...
2. Kurnool	...	1	...	1
3. Nílgiris	1	...	...	...
4. Tinnevelly	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. Fixed Allowance granted by Government.	Rents.	Miscellaneous Receipts.	Total.	Total including Balance.	Expenditure. Establishment.	Cost of feeding indigent Persons.	Miscellaneous Charges.	Total.	Balance on 31st March 1882.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Bellary—											
Munro Chattram Fund.	3,396	2,050	..	..	2,050	5,446	476	..	1,287	1,763	3,683
Munro Dispensary Fund.	423	..	..	2,040	2,040	2,463	2,003	..	455	2,458	5
Kurnool	530	360	..	35	395	925	..	360	79	439	486
Nílgiris	..	..	..	..	..	..	84	..	36	120	—120
Tinnevelly	8,174	..	12,169	..	12,169	20,343	1,145	578	8,580	10,303	10,040
Total ..	12,523	2,410	12,169	2,075	16,654	29,177	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 Tinnevelly 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 Nílgiris 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. Merahs collected in addition to Land Assessment.	Deduction from Beriz.	Cess under Act IV of 1864.	Quit-rent on Enfranchised Inams.	Interest.	Miscellaneous.	Total.	Total including Balance.	Expenditure.	Balance.
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	1,66,668	1,67,608	1,27,732	39,876
					..	..	200	2,51,533	3,34,474	2,50,344	84,130
2. Arcot, South ..	82,941	..	2,49,475	2,058	..	..	..	5,206	12,830	2,708	10,122
3. Bellary ..	7,624	364	525	..	..	..	(a) 4,317	33,975	44,277	34,168	10,109
4. Canara, South ..	10,302	..	33,975	..	64,602	46	..	2,01,810	2,58,434	2,20,339	38,095
5. Chingleput ..	52,124	..	..	1,36,662	..	..	(a) 193	193	1,174	13	1,161
6. Coimbatore ..	981	..	..	..	75,649	39	(a) 10,861	1,60,372	2,01,811	1,71,021	30,790
7. Cuddapah ..	41,439	18,868	821	51,134	..	..	187	223	2,190	294	1,896
8. Ganjam ..	1,967	..	36	..	1,18,885	45	930	3,30,791	6,93,439	2,49,664	4,43,775
9. Godávari ..	3,62,648	..	..	9,10,931	56,347	209	294	4,12,254	4,56,186	3,60,161	96,025
10. Kistna	43,932	813	76,294	2,78,297	2,46,196	(c) 29,409	(a) 7,866	4,05,253	5,04,485	3,73,255	1,31,230
						427	(a) 137	4,000	9,327	2,050	7,277
11. Kurnool	99,232	..	29,896	91,459	1,054	17	(a) 276	91,263	1,51,996	91,927	60,069
12. Madura	5,327	..	2,792	..	..	..	..	2,53,568	2,53,568	1,92,875	60,693
13. Malabar	60,733	90,987	..	1,76,672	76,596	..	..	567	567	528	39
14. Nellore	..	..	..	..	..	..	..	..	..	..	..
15. Nílgiris	..	..	567	..	194	(c) 17,236	(b) 62,431	2,82,015	2,98,448	2,33,990	64,458
16. Salem	16,433	..	* 1,11,805	90,272	..	7	68	2,82,002	2,97,612	2,69,387	28,225
17. Tanjore	15,610	..	2,82,002	..	1,221	..	..	2,41,582	3,54,286	2,39,581	1,14,705
18. Tinnevelly ..	1,12,704	..	64,101	1,76,248	10,831	(c) 12,372	12	2,02,316	3,60,580	1,68,024	1,92,506
19. Trichinopoly ..	1,58,249	..	66,095	1,12,748	740	254	16	740	838	995	143
20. Vizagapatam ..	98	..	..	..		..	..				
Total ..	10,73,249	1,17,678	10,56,874	13,26,481	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, Godávari, Kistna, Kurnool, Nellore, Salem, Tinnevelly, 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 Wálajápet 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.
	RS.
1. Arcot, North	41,750
2. Arcot, South	7,701
3. Bellary	478
4. Chingleput	52,478
5. Cuddapah	1,12,781
6. Godávari	59,172
7. Kurnool	44,006
8. Madura	1,616
9. Malabar	817
10. Nellore	64,108
11. Nílgiris	88
12. Salem	57,159
13. Tanjore	3,987
14. Tinnevelly	65,480
15. Trichinopoly	65,858
16. Vizagapatam	336
Total ...	5,77,799

Districts.	Decrease.
	RS.
1. Coimbatore	19
2. Ganjam	2
3. Kistna	516
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 Godávari, 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 Tinnevelly, 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.
	RS.
1. Arcot, South	11,695
2. Canara, South	838
3. Chingleput	76,308
4. Coimbatore	13
5. Cuddapah	1,42,368
6. Ganjam	102
7. Kurnool	14,877
8. Malabar	200
9. Nellore	3,415
10. Nílgiris	49
11. Trichinopoly	4,443
12. Vizagapatam	40
Total ..	2,54,348

Districts.	Decrease.
	RS.
1. Arcot, North...	752
2. Bellary	104
3. Godávari	21,525
4. Kistna	1,36,390
5. Madura	908
6. Salem	5,495
7. Tanjore	2,684
8. Tinnevelly	3,224
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 Godávari, 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 Godávari 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 Tinnevelly 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).

South Arcot.	Nellore.
Godávari.	Salem.
Kistna.	Tinnevelly.
Kurnool.	Trichinopoly.
Malabar.	

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 Tinnevelly 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. Godávari .. .. .. {	1,45,677	25,094	1,70,771	29,537	1,41,234	28,355	1,69,589
	* 1,613	392	2,005	14	1,991	302	2,293
5. Kistna	22,678	4,050	26,728	1,974	24,754	3,198	27,952
6. Malabar	— 1,004	55,714	54,710	54,710	..	69,088	69,088
7. Tanjore	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.	Total.	
	9	10	11	12	13	14	15	16
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Arcot, South	..	..	..		..	..	..	8
2. Canara, South	155	..	569		18,534	364	19,622	..
3. Cuddapah	1,181	..	70		..	5	1,256	— 749
4. Godávari .. {	..	19,511	1,162	5,366	..	4,481	30,520	1,39,069
	..	..	..	..	..	..	..	2,293
5. Kistna	167	..	86	..	..	385	638	27,314
6. Malabar	104	..	..	..	53,344	1,390	54,838	14,250
7. Tanjore	53	..	..	..	17,748	431	18,232	13,855
Total ..	1,660	19,511	1,887	5,366	89,626	7,056	1,25,106	1,96,040

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 Tinnevelly 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.

* G.O, No. 1770, dated 27th December 1880.

† G.O., No. 1011, dated 2nd July 1881.
„ „ 1740, „ 17th November 1881.

‡ G.O., Revenue Department, No. 868, dated 18th August 1882.
G.O., Revenue Department, No. 743, dated 14th July 1882.

* Bhadráchalam 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 Godávari 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 Godávari, 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 *Godávari* 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.

APPENDIX I.

REVISED Statement of Receipts and Charges of Special Local Funds for 1879-80.

Districts.	CATTLE POUND FUND.					PUBLIC BUNGALOW 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.
1	2	3	4	5	6	7	8	9	10	11
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Arcot, North	...	7,412	7,412	7,412	...	...	...	...	...	...
2. Arcot, South	434	11,339	11,773	11,773	...	...	...	...	...	...
3. Bellary	405	7,453	7,858	7,465	393	...	...	...	...	...
4. Canara, South	...	1,212	1,212	1,212	...	...	...	...	...	...
5. Chingleput	718	6,206	6,924	6,583	341	...	...	...	...	...
6. Coimbatore	733	10,585	11,318	10,317	1001	...	...	...	...	...
7. Cuddapah	604	6,955	7,559	7,167	392	...	...	...	...	...
8. Ganjam	424	2,362	2,786	2,569	217	...	...	...	...	...
9. Godávari	1,950	23,927	25,877	23,668	2,209	...	...	...	...	...
10. Kistna	3,532	28,063	31,595	29,250	2,345	...	...	...	...	...
11. Kurnool	379	5,142	5,521	4,632	889	...	...	...	...	...
12. Madura	1,140	10,152	11,292	10,254	1,038	...	...	...	...	...
13. Malabar	547	3,419	3,966	3,252	714	...	...	...	...	...
14. Nellore	2,573	18,197	20,770	17,450	3,320	...	...	...	...	...
15. Nílgiris	152	1,109	1,261	1,510	— 249	...	...	...	...	...
16. Salem	857	7,540	8,397	7,746	651	...	...	...	...	...
17. Tanjore	3,241	23,389	26,630	23,935	2,695	...	...	...	...	...
18. Tinnevelly	1,836	11,303	13,139	13,091	48	— 163	163	...	...	...
19. Trichinopoly	1,239	8,486	9,725	9,122	603	...	...	...	...	...
20. Vizagapatam	1,263	4,460	5,723	4,699	1,024	...	...	...	...	...
Total ...	22,027	1,98,711	2,20,738	2,03,107	17,631	— 163	163	...	...	...

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

Districts.	ENDOWMENT FUND.					VILLAGE SERVICE 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.
	12	13	14	15	16	17	18	19	20	21
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Arcot, North	...	...	...	...	...	...	1,44,599	1,44,599	1,40,093	4,506
2. Arcot, South	...	...	...	...	...	42,517	2,94,971	3,37,488	2,59,730	77,758
3. Bellary	(*a*) 3,432	2,050	5,482	2,173	3,309	3,972	3,945	7,917	2,209	5,708
	(*b*) 41	2,739	2,780	2,548	232					
4. Canara, South	...	...	...	...	...	13,844	33,974	47,818	38,161	9,657
5. Chingleput	...	...	...	...	...	1,7712	41,816	59,528	12,205	47,323
6. Coimbatore	...	...	...	...	...	614	155	769	...	769
7. Cuddapah	...	...	...	...	...	...	57,509	57,509	35,024	22,485
8. Ganjam	...	...	...	...	...	1,737	365	2,102	168	1,934
9. Godávari	...	...	...	...	...	2,98,463	3,12,322	6,10,785	2,48,567	3,62,218
10. Kistna	...	...	...	...	...	90,907	3,58,334	4,49,241	3,21,528	1,27,713
11. Kurnool	...	369	369	360	9	...	4,75,195	4,75,195	3,78,832	96,363
12. Madura	...	...	...	...	...	3,129	4,029	7,158	1,257	5,901
13. Malabar	...	...	...	...	...	60,356	91,312	1,51,668	89,654	62,014
14. Nellore	...	...	...	...	...	...	98,995	98,995	98,995	...
15. Nílgiris	...	120	120	120	...	...	920	920	920	...
16. Salem	...	...	...	...	...	86,303	1,80,014	2,66,317	2,35,255	31,062
17. Tanjore	...	...	...	...	...	5,099	2,77,424	2,82,523	2,72,857	9,666
18. Tinnevelly	7,654	3,197	10,851	3,128	7,723	2,56,449	1,67,907	4,24,356	2,44,949	1,79,407
19. Trichinopoly	...	...	...	...	...	1,35,376	2,17,051	3,52,427	1,67,090	1,85,337
20. Vizagapatam	...	...	...	...	...	139	870	1,009	660	349
Total ...	11,127	8,475	19,602	8,329	11,273	10,16,617	27,61,707	37,78,324	25,48,154	12,30,170

(*a*) Munro Chattram Fund.
(*b*) Do. Dispensary Fund.

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
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Arcot, North	...	...	...	...	...	...	...	...	...	...
2. Arcot, South	8	...	8	...	8	...	...	...	...	...
3. Bellary	...	...	...	...	...	...	...	...	...	...
4. Canara, South	...	16,147	16,147	16,147	...	...	...	...	...	...
5. Chingleput	...	...	...	...	...	...	...	...	...	...
6. Coimbatore	...	...	...	...	...	710	8,494	9,204	7,042	2,162
7. Cuddapah...	...	...	...	...	...	...	...	...	...	...
8. Ganjam	...	...	...	...	...	...	...	...	...	...
9. Godávari	1,27,231 * 1,364	24,619 255	1,51,850 1,619	6,173 6	1,45,677 1,613	...	...	...	...	...
10. Kistna	18,096	4,622	22,718	40	22,678	...	...	...	...	...
11. Kurnool	...	...	...	...	...	...	...	...	...	...
12. Madura	...	...	...	...	...	1,911	...	1,911	1,911	...
13. Malabar	791	120	911	1,915	— 1,004	...	...	...	...	...
14. Nellore	...	...	...	...	...	...	...	...	...	...
15. Nílgiris	...	...	...	...	...	...	...	...	...	...
16. Salem	...	...	...	...	...	10,111	16,405	26,516	10,128	16,388
17. Tanjore	26,402	6,706	33,108	1,089	32,019	70	362	432	281	151
18. Tinnevelly	...	...	...	...	...	...	...	...	...	...
19. Trichinopoly	...	...	...	...	...	16,152	13,755	29,907	12,131	17,776
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

* Bhadráchalam Taluk, Godávari 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.	Balance on 1st April 1880.	Receipts.	Total.	Charges.	Balance on 31st March 1881.	Balance on 1st April 1880.	Receipts.
1	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Arcot, North ...	...	7,227	7,227	7,227	...	...	...	...	...	...	4,506	1,24,918
2. Arcot, South ...	...	10,353	10,353	10,353	...	...	...	...	...	...	77,758	2,43,832
3. Bellary	393	7,241	7,634	7,647	— 13	(a)3,309 (b) 232	2,050 2,558	5,359 2,790	1,963 2,367	3,396 423	5,708	4,728
4. Canara, South ...	...	1,096	1,096	1,096	...	...	...	...	...	...	9,657	33,975
5. Chingleput ...	341	7,129	7,470	7,162	308	...	...	...	...	...	47,323	1,48,832
6. Coimbatore ...	1,001	10,351	11,352	11,100	252	...	...	...	...	...	769	212
7. Cuddapah... ...	392	6,869	7,261	6,689	572	...	...	...	...	...	22,485	47,607
8. Ganjam	217	2,605	2,822	2,230	592	...	...	...	...	...	1,934	225
9. Godávari	2,209	21,597	23,806	16,597	7,209	...	...	...	...	...	3,62,218	2,71,619
10. Kistna	2,345	28,329	30,674	28,650	2,024	...	...	...	...	...	1,27,713	4,12,770
11. Kurnool	889	6,348	7,237	5,881	1,356	9	948	957	427	539	96,363	3,61,247
12. Madura	1,038	10,808	11,846	10,863	983	...	...	...	...	...	5,901	2,384
13. Malabar	714	3,207	3,921	3,279	642	...	...	...	...	...	62,014	90,446
14. Nellore	3,320	18,842	22,162	20,023	2,139	...	...	...	...	...	...	1,89,460
15. Nílgiris	— 249	1,225	976	1,119	— 143	...	120	120	120	...	...	479
16. Salem	651	7,674	8,325	7,411	914	...	...	...	...	...	31,062	2,24,856
17. Tanjore	2,695	24,302	26,997	24,130	2,867	...	...	...	...	...	9,666	2,78,015
18. Tinnevelly ...	48	10,680	10,728	10,726	2	7,723	5,370	13,093	4,919	8,174	1,79,407	1,76,102
19. Trichinopoly ...	603	10,590	11,193	10,168	1,025	...	...	...	...	...	1,85,337	1,36,458
20. Vizagapatam ...	1,024	4,035	5,059	4,009	1,050	...	...	...	...	...	349	404
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.

Revised Statement of Receipts and Charges of Special Local Funds, 1880-81—(*Continued*).

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.	Balance on 31st March 1881.
	14	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Arcot, North ...	1,29,424	1,28,484	940	...	...	...	...	...
2. Arcot, South ...	3,21,590	2,38,649	82,941	8	...	8	...	...
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	...	981	...	1,121	1,121	1,844	— 723
7. Cuddapah ...	70,092	28,653	41,439	...	25,094	1,70,771	29,587	1,41,234
8. Ganjam ...	2,159	192	1,967	1,45,677	392	2,005	14	1,991
9. Godávari ...	6,33,837	2,71,189	3,62,648	*1,613	4,050	26,728	1,974	24,754
10. Kistna ...	5,40,483	4,96,551	43,932	22,678	...	...	...	...
11. Kurnool ...	4,57,610	3,58,378	99,232	...	...	...	...	...
12. Madura ...	8,285	2,958	5,327	...	...	...	...	...
13. Malabar ...	1,52,460	91,727	60,733	— 1,004	55,714	54,710	54,710	...
14. Nellore ...	1,89,460	1,89,460	...	...	...	...	...	...
15. Nilgiris ...	479	479	...	...	...	...	...	...
16. Salem ...	2,55,918	2,39,485	16,433	...	6,345	38,364	12,489	25,875
17. Tanjore ...	2,87,681	2,72,071	15,610	32,019	...	...	...	...
18. Tinnevelly ...	3,55,509	2,42,805	1,12,704	...	...	...	...	...
19. Trichinopoly ...	3,21,795	1,63,581	1,58,214	...	...	...	...	...
20. Vizagapatam ...	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
	...	...	...	*1,613	392	2,005	14	1,991

Districts.	Irrigation Cess Fund.	Miscellaneous.	
	Receipts.	Total.	Charges.
	23	24	25
	Rs.	Rs.	Rs.
1. Arcot, North ...	...	...	...
2. Arcot, South ...	...	...	...
3. Bellary ...	...	...	...
4. Canara, South ...	...	...	...
5. Chingleput ...	9,872	12,034	6,859
6. Coimbatore ...	...	...	...
7. Cuddapah ...	...	...	...
8. Ganjam ...	...	...	...
9. Godávari ...	...	...	...
10. Kistna ...	...	...	...
11. Kurnool ...	...	...	...
12. Madura ...	...	...	...
13. Malabar ...	...	...	...
14. Nellore ...	18,370	34,758	18,195
15. Nilgiris ...	296	447	360
16. Salem ...	...	...	...
17. Tanjore ...	10,076	27,852	11,163
18. Tinnevelly ...	...	...	...
19. Trichinopoly ...	...	...	...
20. Vizagapatam ...	...	...	...
Total ...	38,614	75,091	31,577
	...	...	...

Districts.	Miscellaneous.	
	Balance on 31st March 1881.	
	26	
	Rs.	
1. Arcot, North ...	...	
2. Arcot, South ...	...	
3. Bellary ...	...	
4. Canara, South ...	...	
5. Chingleput ...	5,175	
6. Coimbatore ...	...	
7. Cuddapah ...	...	
8. Ganjam ...	...	
9. Godávari ...	...	
10. Kistna ...	...	
11. Kurnool ...	...	
12. Madura ...	...	
13. Malabar ...	...	
14. Nellore ...	21,563	
15. Nilgiris ...	87	
16. Salem ...	...	
17. Tanjore ...	16,689	
18. Tinnevelly ...	...	
19. Trichinopoly ...	...	
20. Vizagapatam ...	...	
Total ...	43,514	
	...	

(Signed) R. SEWELL,
Acting Sub-Secretary.

* Bhadráchalam Taluk, Godávari District.

(True Copies and Extract.)

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	33,73,769	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
	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.	South Arcot.
Bellary.	Nilgiris.
North Arcot.	

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 Tinnevelly.

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 Godávari 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.)

(Signed) E. F. WEBSTER,
Secretary to Government.

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

Exd. W. H. Fischer.

80 Copies.

Govt. of {1882} Madras.

REVENUE.

B No. 3352 Wa/19-12-82

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15-12-82

Issued

Recd. *Encl.*

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

NOVEMBER.

No. 3352 Wa/19-12-82

Special Local Funds.

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

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 11th August 1883, No. 2340 :—

Read—again the following papers :—

Proceedings of the Board of Revenue,			dated	18th	June	1883,	No. 1754,	Press Series.
,,	,,	,,	,,	29th	May	,, ,,	1477,	,,
,,	,,	,,	,,	4th	June	,, ,,	1578,	,,
,,	,,	,,	,,	4th	July	,, ,,	1913,	,,
,,	,,	,,	,,	11th	June	,, ,,	1681,	,,
,,	,,	,,	,,	29th	May	,, ,,	1479,	,,
,,	,,	,,	,,	6th	June	,, ,,	1608,	,,
,,	,,	,,	,,	11th	Aug.	,, ,,	2339,	,,
,,	,,	,,	,,	11th	,,	,, ,,	2338,	,,
,,	,,	,,	,,	11th	,,	,, ,,	2337,	,,
,,	,,	,,	,,	22nd	June	,, ,,	1816,	,,
,,	,,	,,	,,	7th	,,	,, ,,	1636,	,,
,,	,,	,,	,,	12th	,,	,, ,,	1705,	,,
,,	,,	,,	,,	29th	May	,, ,,	1478,	,,
,,	,,	,,	,,	30th	,,	,, ,,	1500,	,,
,,	,,	,,	,,	8th	June	,, ,,	1654,	,,
,,	,,	,,	,,	5th	,,	,, ,,	1589,	,,
,,	,,	,,	,,	5th	,,	,, ,,	1599,	,,
,,	,,	,,	,,	6th	,,	,, ,,	1618,	,,
,,	,,	,,	,,	6th	,,	,, ,,	1617,	,,
,,	,,	,,	,,	6th	,,	,, ,,	1607,	,,
,,	,,	,,	,,	6th	,,	,, ,,	1606,	,,
,,	,,	,,	,,	30th	July	,, ,,	6387,	Mis. Series.
,,	,,	,,	,,	10th	,,	,, ,,	5794,	,,

Resolution—dated 11th August 1883, No. 2340.

The Board resolve to submit to Government their Report for 1882-83 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 most of the Collectors' Reports for 1882-83 do not explain the differences between their figures for 1881-82 and those of the Accountant-General, the Board have called for explanations, and, when received, they will be submitted to Government, as required in G.O., Revenue Department, dated 10th April 1877, No. 1380, and paragraph 2 of G.O., Financial Department, dated 13th July 1876, No. 1238. For purposes of comparison, however, the Accountant-General's figures of 1881-82 have been

adopted in the statements of the present report, in accordance with paragraph 2 of G.O., Revenue Department, dated 17th June 1882, No. 633. The receipts and charges of 1882-83 are taken from the Collectors' reports, as the final figures for the year have not yet been communicated by the Accountant-General.

3. The following abstract statement shows the receipts and charges of the several funds :—

Funds.	Balance on 1st April 1882.	Receipts in 1882-83.	Total.	Expenditure in 1882-83.	Balance on 31st March 1883.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund	6,263	2,08,798	2,15,061	2,07,477	7,584
2. Endowment Fund	14,094	14,645	28,739	19,287	9,452
3. Village Service Fund	14,13,638	32,07,914	46,21,552	30,74,982	15,46,570
4. Canal and Ferry Fund	1,77,371	1,53,020	3,30,391	1,68,048	1,62,343
Do. do. Bhadráchalam Taluk ..	2,293	473	2,766	..	2,766
5. Irrigation Cess Fund	51,227	39,987	91,214	36,836	54,378
	16,64,886	36,24,837	52,89,723	35,06,630	17,83,093
Cattle Pound Fund at the credit of Agricultural Services	2,23,127	28,836	2,51,963	..	2,51,963
Total ..	18,88,013	36,53,673	55,41,686	35,06,630	20,35,056

4. The total assets of all the funds including the balance amounted to Rs. 55,41,686, and the charges were Rs. 35,06,630, leaving a balance of Rs. 20,35,056 at the close of the year.

The transactions of each fund will now be reviewed in detail.

5. *Cattle Pound Fund.*—The total number of pounds at the beginning of the year was 5,760. In the course of the year twenty-three were abolished and ninety newly established, thus raising the total at the close of the year to 5,827. The subjoined statement furnishes these particulars in regard to each district :—

Districts.	Number of Pounds.			
	At the end of 1881-82.	Abolished in 1882-83.	Constructed in 1882-83.	At the end of 1882-83.
1. Anantapur	116	...	1	117
2. Arcot, North	193	...	8	201
3. Arcot, South	381	5	...	376
4. Bellary	174	1	...	173
5. Canara, South	22	...	2	24
6. Chingleput	123	1	1	123
7. Coimbatore	534	...	2	536
8. Cuddapah	315	...	10	325
9. Ganjam	139	1	14	152
10. Godávari	345	4	8	349
11. Kistna	909	...	11	920
12. Kurnool	252	1	3	254
13. Madura	483	...	6	489
14. Malabar	156	8	...	148
15. Nellore	355	...	...	355
16. Nilgiris	9	...	1	10
17. Salem	147	...	...	147
18. Tanjore	160	1	3	162
19. Tinnevelly	689	...	6	695
20. Trichinopoly	160	...	2	162
21. Vizagapatam	98	1	12	109
Total ...	5,760	23	90	5,827

6. The total number entered above of pounds existing at the close of 1881-82 differs from the number given in the report for 1881-82. This is due to differences * in the Anantapur, Bellary, and Madura Districts. The Madura return for 1881-82 having included thirteen pounds maintained by ryots, they have now been excluded. All Collectors are requested to report how many private pounds there are in their districts, and the conditions under which they are kept up. The Collectors of Anantapur and Bellary have not explained the discrepancies in their districts. They will be requested to do so at an early date. Several of the districts are but ill-provided with pounds. Their number can probably be largely augmented in the districts of Anantapur, North Arcot, Bellary, South Canara, Chingleput, Ganjam, Malabar, Salem, Tanjore, Trichinopoly and Vizagapatam. The Collectors of these districts will take steps for erecting cattle pounds at all the principal villages or groups of villages.

	As per Return for 1881-82.	As per Return for 1882-83.
* Anantapur ..	117	116
Bellary	176	174
Madura	496	483

7. The following statement shows the receipts and charges of this fund in each district and the contributions from it to Agricultural Services and to Local and Municipal Funds :—

Districts.	1882-83. Balance.	1881-82. Receipts.	1881-82. Total.	1881-82. Charges.	Balance.	Receipts.	Total.
			Included in Bellary.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur	405	7,271	7,676	7,676	57	3,524	3,581
2. Arcot, North	198	9,462	9,264	9,640	..	8,337	8,337
3. Arcot, South	—	9,209	9,017	8,048	376	9,929	9,553
4. Bellary	808	8,209	9,017	8,048	912	4,657	5,569
5. Canara, South ..	269	1,063	1,332	1,332	..	1,127	1,127
6. Chingleput	342	6,909	7,251	6,895	356	7,870	8,226
7. Coimbatore	253	9,883	10,136	10,040	98	10,402	10,500
8. Cuddapah	571	9,272	9,843	9,107	736	9,031	9,767
9. Ganjam	354	3,023	3,377	3,395	18	3,603	3,585
10. Godávari	651	21,106	21,757	26,846	5,089	21,790	16,701
11. Kistna	2,023	28,896	30,919	29,512	1,407	31,335	32,742
12. Kurnool	1,356	8,385	9,741	8,912	829	8,205	9,034
13. Madura	983	11,662	12,645	12,020	625	13,076	13,701
14. Malabar	642	3,118	3,760	2,507	1,253	2,965	4,218
15. Nellore	2,139	18,147	20,286	19,080	1,206	19,682	20,888
16. Nilgiris	143	1,329	1,186	1,304	118	1,297	1,179
17. Salem	914	7,380	8,294	7,563	731	8,211	8,942
18. Tanjore	2,855	22,863	25,718	23,355	2,363	19,713	22,076
19. Tinnevelly	745	10,600	11,345	11,345	..	10,420	10,420
20. Trichinopoly	1,025	9,732	10,747	9,967	780	9,890	10,670
21. Vizagapatam	1,050	3,398	4,448	3,937	511	3,734	4,245
Total ..	17,044	2,01,698	2,18,742	2,12,481	6,263	2,08,798	2,15,061

Districts.	Charges. Establishment.	Charges. Construction and Repair of Pounds.	Charges. Miscellaneous.	Contributions. To Agricultural Services.	Contributions. To Municipalities.	Contributions. To Local Funds.	Contributions. Total.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur	2,265	49	22	462	9	453	3,260	321
2. Arcot, North	4,196	596	14	1,766	62	1,703	8,337	..
3. Arcot, South	5,739	3,701	400	182	22	160	10,204	— 651
4. Bellary	2,885	150	22	702	..	702	4,461	1,108
5. Canara, South ..	496	397	7	71	..	11	1,042	85
6. Chingleput	3,933	179	236	1,550	46	1,504	7,448	778
7. Coimbatore	6,117	863	890	1,179	123	1,656	10,228	272
8. Cuddapah	3,959	2,121	105	1,294	..	1,250	8,729	1,038
9. Ganjam	1,712	551	194	500	26	500	3,483	102
10. Godávari	9,475	1,664	1,330	3,705	166	3,539	19,779	— 3,078
11. Kistna	16,477	1,784	2,342	5,388	141	5,246	31,378	1,364
12. Kurnool	3,677	2,599	3	1,499	42	1,499	9,319	— 285
13. Madura	6,292	625	155	2,498	135	2,362	12,767	934
14. Malabar	1,531	1,488	473	315	90	225	4,122	96
15. Nellore	8,891	499	46	4,724	141	4,582	18,883	2,005
16. Nilgiris	589	596	2	..	..	..	1,187	— 8
17. Salem	2,993	557	1,275	1,701	36	1,666	8,228	714
18. Tanjore	11,321	1,323	737	3,520	386	3,133	20,420	1,656
19. Tinnevelly	6,266	445	38	1,320	120	1,200	9,389	1,031
20. Trichinopoly	5,134	733	10	2,235	69	2,166	10,347	323
21. Vizagapatam	1,339	1,400	1	861	44	831	4,466	— 221
Total ..	1,05,987	22,220	8,302	35,462	1,718	33,788	2,07,477	7,584

8. The total receipts including the balance at the beginning of the year amounted to Rs. 2,15,061 and the expenditure to Rs. 2,07,477, leaving a balance of Rs. 7,584. The actual receipts show an increase of Rs. 7,100 over those of the preceding year, resulting from a gross increase of Rs. 11,064 in thirteen districts against a gross decrease of Rs. 3,964 in eight districts as shown below :—

Districts.	Increase.	Districts.	Decrease.
	Rs.		Rs.
1. Arcot, North	1,066	1. Anantapur }	28
2. Arcot, South	467	2. Bellary }	
3. Canara, South	64	3. Cuddapah	241
4. Chingleput	961	4. Kurnool	180
5. Coimbatore	519	5. Malabar	153
6. Ganjam	580	6. Nilgiris	32
7. Godávari	684	7. Tanjore	3,150
8. Kistna	2,439	8. Tinnevelly	180
9. Madura	1,414		
10. Nellore	1,535		
11. Salem	831		
12. Trichinopoly	168		
13. Vizagapatam	336		
Total ...	11,064	Total ...	3,964

9. The more important variations are noticed below :—

The increase in North Arcot is attributed to the strict enforcement of the provisions of the Cattle Trespass Act, the result of the liberal commission allowed to pound-keepers under the present pound rules, and to the establishment of eight new pounds. The first reason is not understood. The Board are not aware that there has been any alteration in the rate of commission allowed to pound-keepers in the North Arcot District. The Collector will report.

In Chingleput, the increase in the receipts was caused by the large extent of cultivation resulting from the favorable nature of the season, and the consequent increase in the number of cattle impounded, by more vigilant supervision exercised over pound-keepers, and by the transfer of some existing pounds to better localities and the establishment of a new one.

In Kistna and Madura, it was the result of an increase in the number of pounds and in the number of cattle impounded during the year.

In Nellore, it is said to be due to the greater care taken of their cultivation by the ryots and to the sale of the unclaimed cattle which had strayed after the late floods.

In Tanjore there is a large falling off in the receipts, and it is attributed to the abundance of pasture and the consequent decrease of cattle trespass on cultivated lands.

10. The expenditure shows a net decreese of Rs. 5,004, resulting from a gross increase of Rs. 8,263 in twelve districts against a gross decrease of Rs. 13,267 in nine districts, as shown below :—

Districts.	Increase.	Districts.	Decrease.
	Rs.		Rs.
1. Arcot, North	661	1. Anantapur }	
2. Arcot, South	564	2. Bellary }	327
3. Chingleput	553	3. Canara, South	290
4. Coimbatore	188	4. Cuddapah	378
5. Ganjam	88	5. Godávari...	7,067
6. Kistna	1,866	6. Nellore	197
7. Kurnool	407	7. Nílgiris	117
8. Madura	747	8. Tanjore	2,935
9. Malabar	1,615	9. Tinnevelly	1,956
10. Salem	665		
11. Trichinopoly	380		
12. Vizagapatam	529		
Total ...	8,263	Total ...	13,267

11. The increase in Kistna and Malabar is due to the larger expenditure for the repair of pounds in both districts and to the larger amounts paid in the Kistna District as commission to pound-keepers and as contribution to other funds owing to the increased receipts of the year.

There is a large decrease of Rs. 7,067 in the Godávari District. This was due to smaller assets being available for expenditure in the year under report, the opening balance of 1881-82 having been Rs. 7,209 against Rs. 2,045 in the last year, according to the Collector's accounts.

In Tanjore a large outlay having been incurred on the repair of pounds in 1881-82, the succeeding year's expenditure has fallen short of it.

In Tinnevelly, the contribution for Agricultural Services, &c., for the last quarter of the past year was not adjusted within the year, while the expenditure of the preceding year includes the contribution for the last quarter of 1880-81 also. Hence the apparent decrease.

12. The total expenditure may be classified as follows :—

	Rs.
Establishment	1,05,987
Construction and repair of pounds	22,220
Miscellaneous	8,302
Contributions to—	
Agricultural Services	35,462
Local Funds	33,788
Municipalities	1,718
Total ...	2,07,477

13. It is observed that, in the statement appended to paragraph 7 *supra*, the amount transferred to "Agricultural Services" differs from the total of the amounts made over to Local and Municipal Funds in the districts of Cuddapah, Ganjam, Kurnool and Vizagapatam. The discrepancy in the Cuddapah District is due to the Municipal share of the surplus collections in Cuddapah Town being appropriated by the Municipality without being shown in the Pound Fund accounts, and will not appear in future, as the Collector has arranged to exhibit the transaction in his future Pound Fund accounts—*vide* Board's Proceedings, dated 8th June 1883, Mis. No. 4742. The inequality of distribution in Ganjam and Kurnool is apparently due to no contribution having been made to "Agricultural Services" out of the surplus collections in Municipalities. It is not possible to see how the difference in Vizagapatam has arisen. The Collectors of these three districts are requested to report upon the matter. Their attention is also called to Board's Circular Memorandum, dated 9th July 1873, No. 1014.

14. In G.O., Revenue Department, dated 28th October 1881, No. 1589, communicated with Board's Proceedings, dated 14th January 1882, No. 84, Government directed that the general condition of pounds should be noticed in the annual reports. Several of the Collectors have furnished but incomplete information, and the reports from South Canara, Godávari and the Nílgiris do not touch at all upon the subject. The information available in the reports is summarized below.

Anantapur.—All the pounds in the district are reported to be in good condition. Earthen water-troughs have hitherto been in use in all the pounds, and steps have been taken to replace them by stone ones.

Arcot, North.—Of the 201 pounds in the district, 155 are enclosed by mud walls and six by stone walls, 22 have no enclosures, and the walls of the remaining 18 have fallen down. Fifty-four pounds are in good condition, while the rest require repairs. Fifty-one principal pounds are provided with thatched sheds, so as to afford shelter to the impounded cattle. One hundred and thirty-five pounds are provided with water-troughs and feeding-racks. Similar appliances for the remaining pounds will be provided in the current official year.

Arcot, South.—Of the 42 pounds in the Vriddháchalam Taluk none are permanent structures. They will be made pucka ones at a cost of Rs. 40 each. For four out of the 59 pounds in the Chidambaram Taluk, permanent structures have been erected in the course of the year. It is stated that reports are due from Divisional officers in regard to the condition of the pounds in the other parts of the district.

Bellary.—The general condition of pounds is good. Out of the 173 pounds 41 are pucka built and 28 require repairs. All but three pounds have water-troughs placed in them. Only one has a feeding-rack. In this letter, dated 23rd June 1883, the Collector said that no pounds were supplied with feeding-racks, to the use of which, it was alleged, the cattle of this country are unaccustomed.

Board's Proceedings, dated 6th July 1883, Mis. No. 5694.

Chingleput.—Almost all the pounds in the district are built with mud walls and are in fair order. Steps have been taken to provide the pounds with water-troughs and feeding-racks. The Collector states that the construction of brick and chunam buildings everywhere will swallow up all surplus receipts for the next three or four years. The substitution of pucka structures for the present mud pounds must, however, be accomplished, though, perhaps, not all at once.

Coimbatore.—Of the 536 pounds in the district, 47 are pucka buildings and 489 are enclosed by mud walls or hedges. Of the latter, 392 are serviceable and the remaining 97 are not. A sum of Rs. 626 was spent in supplying the pounds with stone water-troughs and feeding-racks. The condition of the pounds is generally good.

Cuddapah.—Almost all the pounds have been provided with water-troughs and feeding-racks. The condition of pounds is generally good, and those that require repair are receiving attention.

Ganjam.—None of the pounds are pucka-built structures, but are small thatched sheds with mud walls. Some were provided with water-troughs and feeding-racks. The Collector states that the pounds are not in good order. He should take immediate steps for getting them repaired.

Kistna.—Out of the 920 pounds in the district, 69 are supplied with water-troughs and feeding-racks.

Kurnool.—Of the 254 pounds in the district, 217 are in good condition, and the rest will be repaired in the course of the current year. One hundred and fifty-six pounds have been provided with feeding-racks and 93 with water-troughs.

Madura.—Of the 489 pounds, 191 are pucka-built structures, while the rest are enclosures formed with mud walls. All the pounds are in serviceable order, with the exception of 60, which will also be repaired in the current year. Ninety-four pounds have been supplied with water-troughs and feeding-racks, and the remaining pounds will also be supplied with these appliances shortly.

Nellore.—Nearly one half of the pounds were damaged to some extent during the heavy monsoons of the last year. The necessary estimates are being prepared and repairs will be executed in due course.

Salem.—The Collector states that the condition of pounds is the same as in 1881-82, and that steps have been taken to provide water-troughs and feeding racks to such as did not possess these conveniences. In the Board's General Report for 1881-82, it was pointed out that the Collector had stated that out of the 147 pounds in the district, 117 had mud walls, 7 stone walls and 1 a bamboo fence, but had said nothing about the remaining 22 pounds. The Collector will now report of what materials these 22 pounds are built.

Tanjore.—The condition of pounds is generally good. Some of the pounds have been provided with water-troughs and feeding-racks. The improvement of pounds and provision of water-troughs and feeding-racks to all pounds is engaging attention.

Tinnevelly.—Of 695 pounds, three are pucka-built and the rest are enclosed with mud walls and provided with doors and locks. A good number of them have thatched sheds to afford shelter to the impounded cattle from sun and rain. Earthen vessels and stone troughs for watering the cattle are supplied to a good many of the pounds, but none have been furnished with feeding-racks. Steps are being taken towards supplying each pound with a substantial trough and feeding-rack.

Trichinopoly.—One hundred and twenty-eight pounds are in serviceable order, and of these fifty are provided with water-troughs. The Collector hopes to provide all the pounds with the necessary appliances by the end of 1884-85.

Vizagapatam.—The pounds are for the most part of mud walls with rough gateways; only a few are pucka built. Seventy-five pounds are in good order and the remaining thirty-four are in want of repairs. Twenty-six pounds are provided with feeding-racks and water-troughs, and ten with water-troughs only. The Collector is taking steps to provide every pound with these appliances.

15. It is suggested that in or close round each pound one or two good umbrageous ever-green trees be planted and carefully tended by the pound-keeper, so that the cattle may be protected from the stifling heat of a walled pound when exposed to the sun, and to a great extent from the rain. At present, most pounds are walled enclosures without sheds or other protection from sun and rain, and sheds are expensive and require frequent repair.

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

	RS.
Balance on 1st April 1882	2,23,127
Receipts	28,836
Total ...	2,51,963
Charges	...
Balance on 31st March 1883	2,51,963

17. *Endowment Fund.*—This fund embraces the transactions of chattrams, langarkhana, one dispensary and one tope as particularised below :—

Districts.	Number of Chattrams.	Number of Langarkhanas.	Dispensary	Tope.
1. Anantapur	1	...	1	...
2. Kurnool	...	1	...	1
3. Nilgiris	1	...	...	...
4. Tinnevelly	6	...	...	...
Total ...	8	1	1	1

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

Districts.	Balance on 1st April 1882.	Receipts. Fixed Allowance granted by Government.	Receipts. Rents.	Receipts. Miscellaneous Receipts.	Receipts. Total.	Total including Balance.	Charges. Establishment.	Charges. Cost of feeding Indigent Persons.	Charges. Miscellaneous Charges.	Charges. Total.	Balance on 31st March 1883.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Anantapur. Munro Chattram Fund.	3,680	2,050	..	..	2,050	5,730	424	..	1,844	2,268	3,462
Anantapur. Munro Dispensary Fund.	8	..	..	2,460	2,460	2,468	2,963	..	448	3,411	— 943
Kurnool	486	360	..	51	411	897	51	360	13	424	473
Nilgiris	— 120	240	..	..	240	120	84	..	36	120	..
Tinnevelly	10,040	..	9,484	..	9,484	19,524	815	723	11,526	13,064	6,460
Total ..	14,094	2,650	9,484	2,511	14,645	28,739	4,337	1,083	13,867	19,287	9,452

19. The transactions in Anantapur relate to the Munro Chattram and Dispensary at Gooty. The chattram receives a grant of Rs. 2,050 from Government, and the particulars of the expenditure are as follows :—

	RS.
Establishment Charges	424
Amount transferred to Munro Dispensary Fund	1,260
Repairs, &c., of the Chattram	568
Contingent Charges	16
Total ...	2,268

The dispensary received a contribution of Rs. 1,200 from Local Funds besides the sum of Rs. 1,260 paid from the Munro Chattram Fund. The particulars of expenditure are as follows :—

	RS.
Medical Subordinate's salary	2,605
Servants' wages	357
Medicine	176
Diet of Patients	170
Miscellaneous	103
Total ...	3,411

It is observed that the transactions of the dispensary close with a *minus* balance of Rs. 943, which should be made good from the Chattram Fund. The following statement shows the number of patients treated at the dispensary :—

	In-Patients. 1881-82.	In-Patients. 1882-83.	Out-Patients. 1881-82.	Out-Patients. 1882-83.
Remained at the beginning of the year ...	4	2	54	35
Admitted in the year	73	82	2,281	2,533
Total treated ...	77	84	2,335	2,568
Died	11	9	1	...
Average Daily Sick	4·01	5·55	44·67	49·86

The improvement in the numbers treated is satisfactory. The Government grant of Rs. 360 to the Kurnool Langarkhana was spent as usual in feeding indigent persons. As the Langarkhana has been transferred to the Local Fund Board, it will not appear in future in Special Fund Reports. The receipts and charges during the year on account of the Munro Tope were Rs. 51 and Rs. 64 respectively. The annual Government grant of Rs. 120 for the Nilgiri Chattram was drawn for the two years 1881-82 and 1882-83, the grant for the former year not having been received within it. The expenses amounted to Rs. 120 for establishment and contingencies. Out of the six * chattrams in Tinnevelly, Muthukrishna Naicken's Chattram and Singikulam Chattram were made over to the trustees in the year under report. With the former were given to the trustee for the purpose of constructing another chattram the balance of Rs. 3,091 in the Collector's hands in favor of the chattram. It is presumed that the Collector has recovered from the trustee of the Singikulam Chattram the small *minus* balance of Rs. 13-9-6 against it. It is stated that the Kuttalam Chattram will be transferred to the Local Fund Board on receipt of a reply to the President's letter, dated 6th January 1883, No. 2. The Collector is referred to the Board's Reference, dated 12th February 1883, on General Register No. 140 of 1883, wherein the Resolutions of the Local Fund Board were called for. In the concluding sentence of paragraph 24 of the Board's Proceedings, dated 25th September 1882, No. 2366, the Collector was called upon to report the progress made in regard to the transfer to the Local Fund Boards or to the trustees of the management of the other chattrams in the district. No reply has been received, nor has the Collector alluded to the matter in his present report. The total expenditure on account of all the six chattrams amounted to Rs. 13,064, of which Rs. 815 were for establishment charges and Rs. 12,249 for miscellaneous purposes. The Collector should have furnished details of the miscellaneous expenditure, but has failed to do so.

1. Mathukrishna Naicken's Chattram.
2. Chickinarasaiyer's Chattram.
3. Singikulam
4. Kovilpatti
5. Kuttalam
6. Kadainullore

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

Districts.	Balance at the beginning of the Year.	Receipts.							Total including Balance.	Expenditure.	Balance at the end of the Year.
		Merahs collected in addition to the Land Assessment.	Deduction from Beriz.	Cess under Act IV of 1864.	Quit-rent on Enfranchised Inams.	Interest.	Miscellaneous.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur	4,086	5	686	..	..	..	* 1,539	2,230	6,316	948	5,368
2. Arcot, North	39,877	7,296	77,399	25,842	14,205	172	* 2,221	1,27,135	1,67,012	1,17,219	49,793
3. Arcot, South	84,125	1	2,23,352	27,525	..	..	..	2,50,878	3,35,003	2,24,394	1,10,609
4. Bellary	6,061	..	365	406	112	..	2,510	3,393	9,454	1,409	8,045
5. Canara, South	10,098	..	33,119	15,908	..	1	..	49,028	59,126	30,671	28,455
6. Chingleput	33,082	..	67,132	1,11,935	39,953	122	2	2,19,144	2,52,226	1,48,024	1,04,202
7. Coimbatore	1,162	..	..	..	..	..	{ * 1,048 83 }	1,131	2,293	8	2,285
8. Cuddapah	30,989	10,580	883	1,04,154	1,33,882	501	{ * 6,652 563 }	2,57,215	2,88,204	2,51,940	36,264
9. Ganjam	1,885	..	..	..	..	..	597	597	2,482	282	2,200
10. Godávari	4,43,762	..	..	1,61,309	1,07,970	62	574	2,69,915	7,13,677	2,61,325	4,52,352
11. Kistna	96,024	12,081	55,948	2,54,678	55,541	109	1,341	3,79,698	4,75,722	3,88,897	86,825
12. Kurnool	1,31,235	..	27,252	89,244	2,02,390	{ (a) 17,816 52 }	11,254	3,48,008	4,79,243	3,67,060	1,12,183
13. Madura	7,273	..	1,001	..	1,634	33	370	3,038	10,311	2,327	7,984
14. Malabar	60,059	91,275	..	..	..	..	186	91,461	1,51,520	91,539	59,981
15. Nellore	60,691	..	..	1,66,085	68,892	..	..	2,34,977	2,95,668	2,74,214	21,454
16. Nilgiris	..	..	468	..	..	..	..	468	468	477	— 9
17. Salem	64,454	..	1,10,657	1,18,183	531	{ 83 (a) 10,809 }	12	2,40,275	3,04,729	2,34,235	70,494
18. Tanjore	28,207	..	2,83,693	..	..	..	..	2,83,693	3,11,900	2,74,120	37,780
19. Tinnevelly	1,17,929	..	64,300	1,85,575	1,111	396	..	2,51,382	3,69,311	2,35,965	1,33,346
20. Trichinopoly	1,92,497	..	61,995	1,15,063	9,766	{ (a) 5,985 539 }	38	1,93,386	3,85,883	1,69,204	2,16,679
21. Vizagapatam	142	..	..	..	862	..	..	862	1,004	724	280
Total ..	14,13,638	1,21,238	10,08,250	13,75,907	6,36,849	36,680	28,990	32,07,914	46,21,552	30,74,982	15,46,570

* Receipts from Village Service Inams of vacant offices.
(a) Interest on Government Securities.

21. In addition to the districts in which the Village Service Act was in force in 1881-82, it was extended in the year under report to the Chidambaram Taluk in the South Arcot District and to the South Canara District under the sanctions conveyed in the orders marginally noted.

G.O., Revenue Department, dated 14th April 1882, No. 378.
G.O., Revenue Department, dated 17th November 1882, No. 1265.

22. Although Government have, in their order in the Revenue Department, dated 7th June 1882, No. 597, sanctioned the introduction of the Act into the Wálajápet Taluk of the North Arcot District from Fasli 1291, no collections were made under it in 1881-82, as the sanction was accorded only after the close of the official year. The Collector of Bellary states that the cess collections in the district appertain to three villages transferred to the Adóni Taluk from the Kurnool District. He seems to refer to the villages transferred under G.O., Revenue Department, dated 5th March 1874, No. 316, and is requested to specify the head under which these receipts were shown from 1874-75 to 1881-82.

23. The balance at the beginning of the year was Rs. 14,13,638, and the receipts amounted to Rs. 32,07,914, making a total of Rs. 46,21,552 available for expenditure. The disbursements amounted to Rs. 30,74,982, and the balance left at the close of the year was Rs. 15,46,570.

24. The receipts compared with those of the previous year show a net decrease of Rs. 1,18,146 resulting from a gross increase of Rs. 1,43,046 in eleven districts against a gross decrease of Rs. 2,61,192 in ten, as shown below :—

Districts.	Increase.	Districts.	Decrease.
	RS.		RS.
1. Anantapur	} 423	1. Arcot, North	39,534
2. Bellary		2. Arcot, South	655
3. Canara, South	15,053	3. Godávari	60,876
4. Chingleput	17,834	4. Kistna	32,556
5. Coimbatore	937	5. Kurnool	57,244
6. Cuddapah	96,616	6. Madura	962
7. Ganjam	374	7. Nellore	18,591
8. Malabar	200	8. Nílgiris	104
9. Tanjore	1,691	9. Salem	41,740
10. Tinnevelly	9,800	10. Trichinopoly	8,930
11. Vizagapatam	118		
Total ...	1,43,046	Total ...	2,61,192

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

In South Canara the introduction of the Village Service Act tended to increase the receipts.

In Chingleput the beriz deductions, which were in abeyance since the extension of the Act to the district, and the revision of the village establishment were credited to the fund for the five faslis from 1287 to 1291 under the authority conveyed in paragraph 3 of G.O., Revenue Department, dated 6th January 1881, No. 56.

In Cuddapah the Village Service Act having been introduced and the Service Inams enfranchised from the commencement of Fasli 1291, the receipts under those heads of the official year 1881-82 represent only nine months' collections, while those of 1882-83 are for a twelvemonth.

In Tinnevelly the increase is attributed to prompt collections and to the realization of arrears of Village Service Cess.

26. The decrease is noteworthy in the undermentioned districts :—

In North Arcot the decrease was due to the non-realization of the merahs due from ryots on the introduction of the Village Cess Act into the Wálajápet Taluk and in anticipation of its extension to the Arcot Taluk, coupled with the fact that the beriz deductions of 1880-81 were credited in the accounts of 1881-82.

In Godávari it is stated to be due to the loss of crops caused by the heavy rains and by the unusually high floods of the Godávari.

In Kistna it is attributed to the suspension of kists in certain taluks which were affected by heavy floods and unusual rains.

In Kurnool to the smaller amount of arrears outstanding at the beginning of the year, to a large portion of it being irrecoverable, and to arrears of interest on Government securities being included in the preceding year's receipts. No explanation is furnished for the decrease in Nellore, but it appears to be due to a large amount of the outstanding arrears having been realized in 1881-82.

In Salem the receipts of 1881-82 were enhanced by the sale of Government Promissory Notes to the value of Rs. 60,000, whereas none were sold in the year under report.

In Trichinopoly there were smaller arrears outstanding at the commencement of the year under report than in the preceding year. There were also increased receipts in 1881-82, owing to two years' interest on Government securities having been drawn in that year.

27. The total expenditure was Rs. 30,74,982, or Rs. 89,311 more than that of the preceding year, the excess being the result of a gross increase of Rs. 2,09,051 in nine districts against a gross decrease of Rs. 1,19,740 in twelve, as shown below :—

Districts.	Increase.	Districts.	Decrease.
	RS.		RS.
1. Cuddapah	80,907	1. Anantapur }	320
2. Godávari	11,648	2. Bellary }	
3. Kistna	28,735	3. Arcot, North	10,513
4. Madura	273	4. Arcot, South	25,955
5. Nellore	81,337	5. Canara, South	3,508
6. Salem	241	6. Chingleput	72,328
7. Tanjore	4,715	7. Coimbatore	5
8. Trichinopoly	1,171	8. Ganjam	23
9. Vizagapatam	24	9. Kurnool	6,205
		10. Malabar	396
		11. Nílgiris	95
		12. Tinnevelly	392
Total ...	2,09,051	Total ...	1,19,740

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

In Cuddapah the revised village establishments were paid for the whole year instead of only for a portion as in the preceding year, in which the revision was brought into force.

In Godávari and Kistna the payment of arrears of salaries for the previous year enhanced the expenditure. The increase in Nellore is not explained, but most of it appears to be due to the re-payment of Rs. 60,691 to Provincial Funds on account of deficits met from those funds in 1879-80 and 1880-81.

29. The decrease is attributed to the following causes :—

In North Arcot it is stated that full payments were not made to the village officers in the Wálajápet Taluk pending the revision of the establishment.

In South Arcot it was due to the falling off in the land revenue demand on which beriz deductions and payments to village servants are based.

In Kurnool the decrease was due to smaller arrears of pay having remained to be disbursed at the beginning of the year under report.

The large decrease of Rs. 72,328 in Chingleput is not explained. It is probably due to the payment in 1881-82 of the arrears of previous years, while possibly there were not much arrears remaining to be disbursed in the year under report.

30. The nominal value of the Government securities held on behalf of this fund is Rs. 8,67,400. Rs. 34,610 were, as shown below, drawn as interest against Rs. 34,696 calculated at 4 per cent. on the capital. The difference appears to be due to the payment of a one-fourth per cent. commission on the amount of interest :—

Districts.	Nominal Value of Securities.	Interest calculated at 4 per Cent.	Interest drawn.
	RS.	RS.	RS.
1. Kurnool	4,46,500	17,860	17,816
2. Salem	2,70,900	10,836	10,809
3. Trichinopoly	1,50,000	6,000	5,985
Total ...	8,67,400	34,696	34,610

31. The Collector of Godávari has in his letter, dated 18th April 1883, No. 173, recorded in Board's Proceedings, dated 15th May 1883, No. 3300, Routine, stated that he would submit proposals in about two months for utilizing the very large balance (Rs. 4,52,352) in his district. He is requested to submit them without further delay.

In regard to the balance in Trichinopoly (Rs. 2,16,679) the remark made in the last report applies.

Proposals from the Collector of Tinnevelly regarding the balance of Rs. 1,33,346 in his district have been referred to the Director of Revenue Settlement for an expression of his views.

The large balance in Chingleput (Rs. 1,04,202) is due to arrears of land revenue deductions credited to the fund in the year under report. The Collector promises to submit proposals for utilizing the amount.

The balances in the other districts are below a lakh, or are less than half the amount of the annual expenditure.

32. The Collectors of Bellary, Kistna, Tinnevelly, and Trichinopoly apply for sanction to write off irrecoverable arrears of Village Service Cess, &c., amounting to Rs. 2,719-8-2 as shown in the margin. Sanction is accordingly granted except in regard to the sum noted against Kistna. The Collector of that district will state the grounds on which the arrears of Village Service Cess charged under Act IV of 1864 on unenfranchised Service Inams left waste are considered irrecoverable.

	RS.	A.	P.
Bellary—Village Service Fund including Cess under Act IV of 1864	630	5	2
Kistna—Village Service Cess ...	934	13	3
Tinnevelly— do. ...	69	9	9
Trichinopoly— do. ...	909	15	8
Interest on do. ...	174	12	4
Total ...	2,719	8	2

33. In paragraph 5 of Board's Proceedings, dated 9th March 1883, No. 679, all Collectors were requested to state in

their future reports what portion of the receipts of the Village Service Fund may be considered the ryots' share and what the Government share of contribution. Only six * Collectors report upon the matter. The Collectors of North Arcot, Madura, and Salem have followed the principle of division adopted in the statement submitted to Government with Board's Proceedings, dated 30th March 1883, Mis. No. 2683. The Collector of Chingleput includes quit-rent on enfranchised Inams under ryots' share without assigning any reason. The Collector of Tanjore divides the assets consisting of deductions from land revenue in a way peculiar to his district and gives the ryots' share at 15·45 per cent. of the total cost of the establishment. The Collector of Trichinopoly states that the deductions from beriz in the district should be considered as ryots' share, because the rate of assessment was raised so as to include the whole amount of Katlai Shelavoo. Thus it appears that the receipts under the same head are considered as ryots' share in one district and as Government contribution in another. All Collectors are requested to report separately on the matter, giving full reasons for the position they assume. In the meanwhile the subjoined statement is prepared on the plan of the one already submitted † to Government in regard to settled districts and adopting the Collectors' division of assets for Chingleput, Tanjore, and Trichinopoly :—

* North Arcot. Chingleput. Madura. Salem. Tanjore. Trichinopoly.

† Board's Proceedings, 30th March 1883, Mis. No. 2683.

Districts.	PAYMENT BY RYOTS, BEING NORMAL RECOVERABLE DEMAND UNDER				CONTRIBUTION BY GOVERNMENT, BEING NORMAL RECOVERABLE DEMAND UNDER					Total Assets.	Total Charges.
	Cess under Act IV of 1864.	Merahs collected in addition to Assessment if any.	Interest on Government Securities, &c.	Total.	Quit-rent on Enfranchised Service Inams.	Deduction from Beriz in Cash Payment from Treasury.	Receipt from Service Inams of Vacant Offices.	Fines and Stoppages of Pay, &c.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Anantapur ...	...	5	...	5	...	686	1,539	...	2,225	2,230	948
2. Arcot, North ...	25,842	7,296	172	33,310	14,205	77,399	2,221	...	93,825	1,27,135	1,17,219
3. Arcot, South ...	27,525	1	...	27,526	...	2,23,352	...	...	2,23,352	2,50,878	2,24,394
4. Bellary	403	...	...	406	112	365	...	2,510	2,987	3,393	1,409
5. Canara, South ...	15,908	...	1	15,909	...	33,119	...	...	33,119	49,028	30,671
6. Chingleput	1,11,935	(a) 39,953	122	1,52,010	...	67,132	...	2	67,134	2,19,144	1,48,024
7. Coimbatore ...	...	...	...	..	...	...	1,048	83	1,131	1,131	8
8. Cuddapah	1,04,154	10,580	501	1,15,235	1,32,882	883	6,652	563	1,41,980	2,57,215	2,51,940
9. Ganjam	...	...	...	...	..	...	...	597	597	597	282
10. Godávari	1,61,309	...	62	1,61,371	1,07,970	...	...	574	1,08,544	2,69,915	2,61,325
11. Kistna	2,54,678	12,081	109	2,66,868	55,541	55,948	...	1,341	1,12,830	3,79,698	3,88,897
12. Kurnool	89,244	...	11,929	1,01,173	2,02,390	27,252	...	11,254 (c) 5,939	2,46,835	3,48,008	3,67,060
13. Madura	...	...	33	33	1,634	1,001	...	370	3,005	3,038	2,327
14. Malabar	...	91,275	...	91,275	...	...	...	186	186	91,461	91,539
15. Nellore	1,66,085	...	...	1,66,085	68,892	...	..	...	68,892	2,34,977	2,74,214
16. Nílgiris	...	...	...	...	...	468	...	...	468	468	477
17. Salem	1,18,183	...	10,892	1,29,075	531	1,10,657	..	12	1,11,200	2,40,275	2,34,235
18. Tanjore	...	(b) 43,830	..	43,830	..	2,39,863	...	...	2,39,863	2,83,693	2,74,120
19. Tinnevelly	1,85,575	...	396	1,85,971	1,111	64,300	...	...	65,411	2,51,382	2,35,965
20. Trichinopoly ...	1,15,063	(b) 61,995	6,524	1,83,582	9,766	...	...	38	9,804	1,93,386	1,69,204
21. Vizagapatam ...	...	...	...	...	862	...	...	...	862	862	724
Total ...	13,75,907	2,67,016	30,741	16,73,664	5,96,896	9,02,425	11,460	23,469	15,34,250	32,07,914	30,74,982

(a) Quit-rent on enfranchised inams. (b) Deduction from beriz. (c) Interest on Government Securities.

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

Districts.	1881-82.				1882-83.										
								Expenditure.							
	Balance.	Receipts.	Total.	Expenditure.	Balance.	Receipts.	Total.	Establishment.	Construction and repair of Canals.	Construction and repair of Boats, Platforms, &c.	Cost of Public Works Department Supervision and Tools and Plant.	Contributions to Local Funds.	Miscellaneous.	Total.	Balance.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Arcot, South ..	8	..	8	8	..	..	..	..	..	..	..	..	..	..	..
Canara, South ..	1	19,622	19,623	19,623	..	19,465	19,465	108	..	918	..	18,392	47	19,465	..
Cuddapah	— 723	1,230	507	1,255	— 748	642	— 106	..	..	..	..	..	129	129	— 235
Godávari	1,41,234	27,902	1,69,136	31,682	1,37,454	29,889	1,67,343	..	21,759	81	5,330	..	8,251	35,421	1,31,922
	* 1,991	302	2,293	..	2,293	473	2,766	..	..	..	..	..	..	..	2,766
Kistna	24,754	3,198	27,952	638	27,314	5,704	33,018	..	..	4,760	..	..	68	4,828	28,190
Malabar	..	69,088	69,088	69,088	..	82,624	82,624	..	..	1,500	..	80,491	633	82,624	..
Tanjore	25,875	6,212	32,087	18,736	13,351	7,263	20,614	26	..	..	..	18,000	126	18,152	2,462
Tinnevelly ..	..	..	..	..	..	4	4	..	..	..	..	..	..	..	4
Trichinopoly ..	..	..	..	..	..	7,429	7,429	..	..	..	..	7,429	..	7,429	..
Total ..	1,93,140	1,27,554	3,20,694	1,41,022	1,79,664	1,53,493	3,33,157	134	21,759	7,259	5,330	1,24,312	9,254	1,68,048	1,65,109

* Bhadráchalam Taluk.

35. The total receipts of the fund, including the balance at the beginning of the year, amounted to Rs. 3,33,157, of which Rs. 1,68,048 were expended, leaving a balance of Rs. 1,65,109.

36. The actual receipts, compared with those of the previous year, show a net increase of Rs. 25,939, due mainly to the additional ferries established during the year and to the transactions of the fund in Trichinopoly appearing for the first time in these accounts. The expenditure has also risen to about the same extent, there being larger contributions to Local Funds according to the assets available for transfer.

37. The Collector of South Arcot has not reported on the operations of the fund in regard to the four ferries sanctioned in G.O., dated 18th August 1882, No. 868. He is requested to explain the omission. In Cuddapah, the year began with a deficit of Rs. 748, which was partly made good by the receipts of the year, the closing balance being—Rs. 235. It is reported that the working of the ferries is leased at Rs. 390 per annum, the lessee bearing all the charges, so that the present deficit will be more than made good before the close of the current year.

38. In the Godávari District, the Steamer *Godávari* is worked at the Rajahmundry Ferry from 1st August 1881. The question of providing a steamer at the cost of the fund is now under consideration (*vide* G.O., Revenue Department, dated the 26th July 1883, No. 914). Further proposals for utilizing the large balance in district are now before the Board, and will be submitted to Government in separate Proceedings.

39. The receipts in the Kistna District have risen by more than 75 per cent., owing to the extension of the Act to additional ferries and to the rental of some of the old ferries having increased, probably through keener competition. There was also a much larger outlay than in the previous year on the construction of new boats for the additional ferries and on the repair of some old boats. The unexpended balance in favor of this district will be utilized in the construction of a landing place at Bezváda, for which an estimate of Rs. 19,200 has been sanctioned in G.O., Public Works Department, dated 4th July 1883, No. 1857 W.

40. There is a very large increase of Rs. 13,536 in the receipts of Malabar, attributed to ferries having been established at certain places where the previously existing bridges had been washed away by the floods of May 1882. The expenditure is also more than in 1881-82, owing to a larger contribution paid to Local Funds. There is an increase in the receipts of about Rs. 1,000 in Tanjore, attributed to rivers and channels not being fordable during the greater part of the year on account of high and continued freshes. The Canal and Ferries Act was applied to five ferries in the Tinnevelly District under G.O., dated 14th July 1882, No. 743, Revenue Department. Only Rs. 4 are stated to have been realized in them during the year. No reason is assigned for such low receipts.

41. In the statement of irrecoverable arrears submitted by the Collector of Trichinopoly, Rs. 419-7-2 are entered under the head of Ferry Cess. He is requested to explain what it is.

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

Districts.	1881-82.				1882-83.				
	Balance.	Receipts.	Total.	Expenditure.	Balance.	Receipts.	Total.	Expenditure.	Balance.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Coimbatore ..	5,175	16,726	21,901	12,606	9,295	12,577	21,872	10,598	11,274
2. Salem ..	20,034	16,338	36,372	11,924	24,448	15,289	39,737	13,099	26,638
3. Tanjore ..	87	364	451	333	118	457	575	352	223
4. Trichinopoly.	16,689	13,581	30,270	12,904	17,366	11,664	29,030	12,787	16,243
Total ..	41,985	47,009	88,994	37,767	51,227	39,987	91,214	36,836	54,378

43. There is a large falling off in the receipts, especially in the Coimbatore District where it is stated that the ryots are unwilling to pay according to arrangements; it is understood that this is only in the Karúr Taluk. From paragraph 2 of Board's Proceedings, dated 6th August 1874, No. 2112, it will be observed that the money rate paid in Karúr only is a voluntary commutation of customary labor into money, while the ryots of the Coimbatore, Satyamangalam, Perundurai (now Erode) and Palladam Taluks pay a compulsory cess which has been in force from time immemorial. The new Kudimaramat law, when passed, will settle the Karúr difficulty. The decrease in the receipts in Salem and Trichinopoly was due to smaller arrears remaining to be collected.

44. The total expenditure was Rs. 36,836, against Rs. 37,767 spent in 1881-82. The outlay was mainly upon channel clearances, closing breaches, and paying the establishments entertained for regulating the water-supply.

45. Sanction is granted for writing off the accounts of the Trichinopoly District Rs. 138-8-2, of which Rs. 78-1-2 are due from insolvent ryots and Rs. 60-7-0 are owing by persons who refuse to pay on the ground that they have not signed any muchilika binding themselves to pay the cess. The Board presume that the Collector has made the necessary arrangements with these ryots in regard to the cess payable in future years.

46. In regard to the utilization of the existing balances, the Collector of Salem states that he has applied to the Public Works Department to prepare an estimate for constructing a masonry head sluice at Jedarpolliem for the Rajah channel. It is expected to cost Rs. 7,000. The Collector of Trichinopoly proposes to reserve Rs. 8,000 to meet unforeseen contingencies, and to spend Rs. 4,500 in clearing and improving the channels and Rs. 2,200 in repairing sluices and providing shutters. The Collector of Coimbatore states in a separate communication that it is proposed to utilize the district surplus in systematizing the construction of field sluices and water distribution in the Calingaroyen, Thadappalli and Arkankottai channels, to which the balance appertains.

47. The attention of the Collectors of Ganjam and Cuddapah is drawn to the long delay in submitting their reports, which were due in this office on the 15th May, but were not received till the 5th and 13th July, respectively.

(A true Extract.)

(Signed) F. A. NICHOLSON,
Acting Sub-Secretary.

To the Secretary to Government, Revenue Department, with a file of printed Proceedings and copies of Board's Proceedings, dated 10th and 30th July 1883, Mis. Nos. 5794 and 6387.

To all Collectors.
,, the Accountant-General.

Order—dated 18th September 1883, No. 1142, Revenue.

Miscellaneous.

The entire assets and charges of the Special Local Funds under the Board's control for the year 1882-83 amounted, respectively, to Rs. 55,41,686 (including balances) and Rs. 35,06,630, leaving a balance of Rs. 20,35,056 at the end of the year. The particulars of each fund are shown in the annexed table:—

Funds.	Receipts including Balance.	Expenditure.	Balance.
	Rs.	Rs.	Rs.
1. Cattle Pound Fund including Agricultural Services	4,67,024	2,07,477	2,59,547
2. Endowment Fund	28,739	19,287	9,452
3. Village Service Fund	46,21,552	30,74,982	15,46,570
4. Canal and Ferry Fund	3,33,157	1,68,048	1,65,109
5. Irrigation Cess Fund	91,214	36,836	54,378
Total ...	55,41,686	35,06,630	20,35,056

2. *Cattle Pound Fund.*—The figures under this head comprise—

	Receipts.	Charges.	Balance.
	Rs.	Rs.	Rs.
(*a*) Cattle Pound Fund proper	2,15,061	2,07,477	7,584
(*b*) Agricultural Services	2,51,963	...	2,51,963

The charges under (*a*) consist of—

	Rs.
Cost of Establishment	1,05,987
Construction and repair of Pounds	22,220
Contributions to Agricultural Services	35,462
Do. to Municipalities	1,718
Do. to Local Funds	33,788
Miscellaneous	8,302

3. The closing balance of 1881-82 as given in that year's report, and the opening balance of 1882-83 as given in the present report, do not agree either in respect of Pound Fund proper or Agricultural Services, and the discrepancy is apparently due to the Accountant-General's figures being adopted for the former year and the Collectors' figures for the latter. The important variations in the receipts and charges of the year under review are explained in paragraphs 8 to 11 of the Board's Proceedings and do not call for remark.

4. It is satisfactory to note that 90 pounds were newly opened during the year against 23 closed. The total number of pounds at the end of the year was 5,827. The Government concur in the Board's remarks (*vide* paragraph 6) as to the desirability of augmenting the number of pounds. The reports called for in respect of "private pounds" should be submitted for the information of His Excellency in Council. The general condition of pounds (*vide* paragraph 14) is on the whole satisfactory. The necessity of improving it and of providing water troughs and feeding racks in all pounds, has been impressed upon Collectors more than once, and the Board are requested to see that effort in this direction is not relaxed. The Collectors of Godávari, South Canara and the Nílgiris will report why they have failed to supply the information called for in G.O., 28th October 1881, No. 1589, paragraph 4, regarding the condition of the pounds in their respective Districts, and submit it with as little further delay as possible.

5. The Board's suggestion in paragraph 15 is approved.

6. *Endowment Fund.*—As in the preceding year, the transactions of this fund were confined to eleven institutions.* The charges on account of them exceeded the receipts of the year by Rs. 4,642, which sum was met from the balance to the credit of the fund. The balance which was Rs. 14,094 at the beginning of the year was thus reduced to Rs. 9,452 at the end of it. The increased expenditure

	No.
* Anantapur	2
Kurnool	2
Nílgiris	1
Tinnevelly	6

was chiefly in Tinnevelly where a sum of Rs. 3,091 was handed over to the trustee concerned in view to a chattram being newly constructed. Fuller information should have been furnished as to the manner in which the trust was being fulfilled.

7. *Village Service Fund.*—The total assets of this—the most important of the Special Local Funds—including the opening balance, aggregated Rs. 46,21,552, and the charges Rs. 30,74,982, leaving at the end of the year a balance of Rupees 15, 46,570, *i.e.*, Rs. 1,32,932 more than the opening balance. Adverting to paragraph 9 of G.O., 17th November 1882, No. 1262, the Board classify the receipts of the year as under :—

		Rs.	Total. Rs.
Payment by Ryots.	Cess under Act IV of 1864.	13,75,907	
	Merahs collected in addition to assessment ...	2,67,016	
	Interest on Government securities	30,741	
			16,73,664
Contribution by Government.	Quit-rent on enfranchised Service Inams	5,96,896	
	Deduction from beriz in cash and payment from treasury	9,02,425	
	Receipts from service Inams of vacant offices	11,460	
	Fines and stoppages of pay, &c.	23,469	
			15,34,250
	Total ...		32,07,914

The Board have given the above figures as being the "normal recoverable demand" under each head, but they are not so, representing, as they do, the actual collections during the year. The Government, however, desire to have a statement showing the demand, collection and balance of this and the other Special Local Funds appended to future reports, with explanatory remarks as to old arrears and outstanding current balances.

8. The charges against the fund were well within the accumulated assets in all the Districts except the Nílgiris where they exceeded them to a trifling extent; but the receipts of the year fell short of the requirements, especially in the marginally-noted Districts. As regards Kistna, it is observed that there was a decrease of Rs. 32,556 in the collections and an increase of Rs. 28,735 in the charges as compared with the preceding year. The former is attributed to the suspension of kists in certain taluks affected by "heavy floods and unusual rains," and the latter to "the payment of arrears of salaries for the previous year." These are but temporary causes of disturbance, and the fund will, it is believed, recover its normal condition during the current year. Regarding Nellore, steps have already been taken to place the assets on a sounder footing, the cess rate having been raised to meet the recurring deficit. In Kurnool, the gradually declining accumulation of cess proceeds is expected to be wiped off in the course of a few years.

	Receipts. Rs.	Charges. Rs.
Kistna	3,79,698	3,88,897
Kurnool	3,48,008	3,67,060
Nellore	2,34,977	2,74,214

9. The balances are largest in the marginally-noted Districts, being over a lakh in each case. The Board have not noticed Nos. 4 and 5. The bulk of the balance is in the Godávari District, and the Collector should not be allowed to lose any further time in the submission of his proposals. As regards Trichinopoly, it is not understood why proposals for utilising the existing large balance

	Rs.
1. Godávari	4,52,352
2. Trichinopoly	2,16,679
3. Tinnevelly	1,33,346
4. Kurnool	1,12,183
5. South Arcot	1,10,609
6. Chingleput	1,04,202

should not be submitted as in the case of the Godávari District. The question of the contribution to be made from Imperial Revenues to the fund is one that affects all the Districts alike, and the Government, therefore, desire that proposals in respect of Trichinopoly be at once submitted, as also for Tinnevelly, South Arcot and Chingleput.

10. *Canal and Ferry Fund.*—The only point requiring notice under this head is the large balance (Rs. 1,31,922) in the Godávari District. Nearly half of this sum may be required for the purchase of a new steamer for the Rajahmundry ferry; proposals for utilising the rest should be expedited.

11. *Irrigation Cess Fund.*—The transactions under this head are confined to certain tracts in Coimbatore, Salem, Tanjore and Trichinopoly, and are not extensive. In regard to the utilisation of the balances in these Districts, the Board's attention will be drawn to the orders quoted in the margin.

G.O., 20th November 1882, No. 1289.
,, 26th July 1883, Mis. No. 3083.
,, 13th September 1883, No. 1126.

12. The report under review reached the Government office a month later than the prescribed date. His Excellency in Council however notes with pleasure the gradual improvement in the dates of submission of this report.

(True Extract.)

Ag. Secretary to Government.

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

Exd. W. H. French.

80 Copies.

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B Re 2868 W dy 12th Oct/83

Read dt

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9/10

Dr. Cn. 8717

Govt. of {1883} Madras.

REVENUE.

Issued

Recd. 8/10/83 *Encl.*

G.O., 18th September 1883, No. 1142.

B Re 2868 W dy 12th Oct/83

SEPTEMBER.

Special Local Funds.

Reviewing report on the operations of —, for 1882-83.

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