GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue, dated 22nd August 1884, No. 2935 :—

Read—the following papers :—

Board's Proceedings, dated	13th	June	1884,	No.	2033.
,,	,,	,,	14th	,,	,,	,,	2050.
,,	,,	,,	23rd	,,	,,	,,	2170.
,,	,,	,,	14th	,,	,,	,,	2049.
,,	,,	,,	20th	,,	,,	,,	2145.
,,	,,	,,	11th	,,	,,	,,	1984.
,,	,,	,,	5th	,,	,,	,,	1888.
,,	,,	,,	8th	July	,,	,,	2327.
,,	,,	,,	22nd	Aug.	,,	,,	2934-A.
,,	,,	,,	23rd	June	,,	,,	2166.
,,	,,	,,	16th	,,	,,	,,	2069.
,,	,,	,,	7th	,,	,,	,,	1932.
,,	,,	,,	5th	,,	,,	,,	1891.
,,	,,	,,	7th	,,	,,	,,	1933.
,,	,,	,,	5th	,,	,,	,,	1890.
,,	,,	,,	16th	,,	,,	,,	2068.
,,	,,	,,	13th	,,	,,	,,	2032.
,,	,,	,,	11th	,,	,,	,,	1983.
,,	,,	,,	10th	,,	,,	,,	1971.
,,	,,	,,	5th	,,	,,	,,	1889.
,,	,,	,,	7th	,,	,,	,,	1931.
,,	,,	,,	12th	,,	,,	,,	2021.

Resolution—dated 22nd August 1884, No. 2935.

The Board resolve to submit to Government their report for 1883-84 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.

Owing to delay in the receipt of district reports, it was not possible to submit the present report by the due date. The last report from Cuddapah was received in this office two months after the prescribed date. References had also to be made to some Collectors, owing to the information furnished in the reports being imperfect.

2. As the report for 1882-83 was submitted without the prescript for 1881-82 as required by G.O., Revenue Department, dated 10th April 1877, No. 1380, the differences between the Accountant-General's figures for 1881-82 and for 1882-83 and those entered in Collector's reports for those years are explained in the appended Statements A and B. These differences are largest under the Pound Fund, owing principally to want of uniformity in apportioning the surplus between Agricultural

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Services and the Local and Municipal Funds. Under the recent instructions issued by the Accountant-General, it is presumed that such variations will not occur in future.

3. The abstract statement given below shows the receipts and charges of the several funds for 1883-84 :—

Funds.	Balance on 1st April 1883.	Receipts in 1883-84.	Total.	Expenditure in 1883-84.	Balance on 31st March 1884.
	RS.	RS.	RS.	RS.	RS.
1. Cattle Pound Fund	22,189	2,27,315	2,49,504	2,26,031	23,473
2. Endowment Fund	9,452	14,473	23,925	23,925	..
3. Village Service Fund	15,46,839	33,93,231	49,40,070	31,64,221	17,75,849
4. Canal and Ferry Fund	1,64,127	1,62,195	3,26,322	1,59,892	1,66,430
5. Irrigation Cess Fund	54,053	44,586	98,639	43,437	55,202
	17,96,660	38,41,800	56,38,460	36,17,506	20,20,954
Cattle Pound Fund at the credit of Agricultural Services	1,73,522	46,234	2,19,756	93,405	1,26,351
Total ..	19,70,182	38,88,034	58,58,216	37,10,911	21,47,305

4. The balances at the beginning of 1883-84 entered above have been taken from the Accountant-General's statements, while the receipts and charges are entered according to the figures furnished in the Collectors' reports. The total assets of all the funds, including the balance on 1st April 1883, amounted to Rs. 58,58,216, and the charges to Rs. 37,10,911, leaving a balance of Rs. 21,47,305 at the close of the year. The transactions of each fund will now be reviewed in detail. The receipts and charges for 1882-83 entered in the statements embodied in the present report are those furnished by the Accountant-General.

5. CATTLE POUND FUND.—The total number of pounds at the beginning of the year was 6,943, and it is satisfactory to observe that 178 new pounds were established during the year against 90 in 1882-83. Deducting the 14 pounds abolished, the number on 31st March last was 7,107. The following statement gives these particulars for each district :—

Districts.	NUMBER OF POUNDS			
	At the end of 1882-83.	Abolished in 1883-84.	Constructed in 1883-84.	At the end of 1883-84.
1. Anantapur	117	...	4	121
2. Arcot, North	200	...	25	225
3. Arcot, South	376	...	4	380
4. Bellary	175	...	1	176
5. Canara, South	807	...	...	807
6. Chingleput	123	...	8	131
7. Coimbatore	536	...	...	536
8. Cuddapah	325	...	2	327
9. Ganjam	138	5	1	134
10. Godávari	349	1	16	364
11. Kistna	920	2	10	928
12. Kurnool	254	...	15	269
13. Madura	578	...	6	584
14. Malabar	405	...	...	405
15. Nellore	355	...	1	356
16. Nílgiris	10	...	...	10
17. Salem	147	...	41	188
18. Tanjore	162	2	4	164
19. Tinnevelly	695	4	11	702
20. Trichinopoly	162	...	8	170
21. Vizagapatam	109	...	21	130
Total ...	6,943	14	178	7,107

6. Private pounds are also included in the above statement as directed in paragraph 2 of G.O., dated 9th July 1884, No. 830. The total number of pounds at the end of 1882-83 in North Arcot, Bellary, South Canara, Ganjam, Madura and Malabar entered in the above statement differs from that given in the report for 1882-83 as shown in the margin. In North Arcot and Ganjam, it is stated that the figures given in the last report were incorrect. In the last Madura report, only some of the private pounds were included in the total number, but in the present report, all the 115 are included. In Malabar, it is now reported that there are 257 private pounds, which being added to the number in the last report, the total is 405 as shown above. The addition of the 783 private pounds in South Canara gives the number now entered. The Collector is requested to explain the difference in Bellary.

	As per Report for 1882-83.	As per Report for 1883-84.	Difference.
Arcot, North ...	201	200	— 1
Bellary	173	175	+ 2
Canara, South ...	24	807	+783
Ganjam	152	138	— 14
Madura	489	578	+ 89
Malabar	148	405	+257
Total ...	1,187	2,303	1,116

7. In the special reports submitted by Collectors and disposed of in G.O., dated 23rd June 1884, No. 782, it was stated that 100 additional pounds had been sanctioned in Salem, 55 in Tanjore, 47 in Ganjam and 37 in Vizagapatam. In Tanjore, it is stated that arrangements were made too late in the year to admit of a larger number of pounds being constructed. Probably the same was the case in the other districts also.

8. 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.

—	1882-83. Balance.	1883-84. Charges. Total.	Charges. Establishment.	Charges. Construction and Repair of Pounds.	Charges. Miscellaneous.	Contributions. To Agricultural Service.	Contributions. To Municipalities.	Contributions. To Local Funds.	Contributions. Total.	Balance.	Receipts.
1	2	8	9	10	11	12	13	14	15	16	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur	57	4,422	2,636	434	180	960	8	802	4,050	372	4,101
2. Arcot, North	..	9,614	[illegible]	[illegible]	22	[illegible]	52	1,499	5,975	639	9,413
3. Arcot, South	—376	11,260	6,685	1,665	321	1,204	60	1,144	10,979	281	11,911
4. Bellary	912	6,721	3,068	171	56	1,043	62	982	5,382	1,339	6,612
5. Canara, South	..	1,518	652	219	7	235	43	192	1,348	170	1,434
6. Chingleput	..	8,918	4,091	565	728	1,260	39	1,211	7,884	1,034	8,175
6. Coimbatore	356	10,832	6,291	975	960	1,109	111	998	10,444	388	10,461
7. Cuddapah	98	10,659	4,265	519	83	2,168	88	2,065	9,138	1,521	9,532
8. Ganjam	736	4,500	1,763	978	122	553	18	548	3,982	518	3,997
9. Godávari	—18	28,001	9,376	4,705	222	5,131	207	4,524	25,065	2,936	23,383
10. Kistna	—5,089	36,170	17,581	2,881	2,272	6,191	151	5,041	33,117	3,053	23,401
11. Kurnool	1,407	11,066	4,733	791	116	1,951	40	1,869	9,500	1,566	10,499
12. Madura	829	16,512	7,788	2,494	188	2,163	86	2,076	14,795	1,717	14,952
13. Malabar	625	3,513	1,563	894	191	176	85	90	2,999	514	3,416
14. Malabar	1,254	24,443	9,476	1,736	59	4,909	186	4,724	21,090	3,358	21,237
15. Nellore	1,206	1,997	685	807	37	194	111	14	1,778	219	1,533
16. Nilgiris	—119	9,495	3,392	1,797	1,313	1,138	49	1,090	8,779	716	8,412
17. Salem	781	22,161	11,545	7,772	631	835	64	770	21,617	544	20,505
18. Tanjore	2,363	12,312	6,646	648	130	1,920	131	1,789	11,264	1,048	11,281
19. Tinnevelly	..	11,463	5,498	837	51	2,028	37	1,991	10,442	1,021	10,336
20. Trichinopoly	780	3,724	1,380	1,486	5	263	9	242	3,385	339	3,724
21. Vizagapatam	512										
Total ..	6,264	2,49,504	1,14,173	33,665	7,694	35,301	1,587	33,611	2,26,031	23,473	2,27,315

—	1882-83. Receipts.	1882-83. Total.	1882-83. Charges.	1882-83. Balance.
1	3	4	5	6
	Rs.	Rs.	Rs.	Rs.
1. Anantapur	3,524	3,581	3,260	321
2. Arcot, North	8,337	8,337	7,938	399
3. Arcot, South	9,929	9,553	10,204	—651
4. Bellary	4,657	5,569	4,460	1,109
5. Canara, South	1,123	1,123	1,039	84
6. Chingleput	7,874	8,230	7,487	743
6. Coimbatore	10,398	10,496	10,125	371
7. Cuddapah	9,076	9,812	8,685	1,127
8. Ganjam	3,603	3,585	3,082	503
9. Godávari	28,947	23,858	19,240	4,618
10. Kistna	31,334	32,741	29,972	2,769
11. Kurnool	8,205	9,034	8,467	567
12. Madura	13,076	13,701	12,141	1,560
13. Malabar	2,965	4,219	4,122	97
14. Malabar	19,683	20,889	17,678	3,211
15. Nellore	1,297	1,178	714	464
16. Nilgiris	8,211	8,942	7,859	1,083
17. Salem	19,713	22,076	20,420	1,656
18. Tanjore	10,420	10,420	9,389	1,031
19. Tinnevelly	9,790	10,570	9,443	1,127
20. Trichinopoly	3,734	4,246	4,246	..
21. Vizagapatam				
Total ..	2,15,896	2,22,160	1,99,971	22,189

9. The balance at the beginning of the year was Rs. 22,189, and the collections during the year amounted to Rs. 2,27,315, making a total of Rs. 2,49,504. The expenditure was Rs. 2,26,031, leaving a balance of Rs. 23,473. The receipts were in excess of those of the preceding year in all districts except Godávari and Vizagapatam, in which there were decreases of Rs. 5,564 and Rs. 10, respectively :—

Districts.	Increase.	Districts.	Increase.
1. Anantapur ...	577	11. Kurnool ...	2,294
2. Arcot, North ...	1,076	12. Madura ...	1,876
3. Arcot, South ...	1,982	13. Malabar ...	451
4. Bellary ...	955	14. Nellore ...	1,554
5. Canara, South ...	311	15. Nilgiris ...	236
6. Chingleput ...	301	16. Salem ...	201
7. Coimbatore ...	63	17. Tanjore ...	792
8. Cuddapah ...	456	18. Tinnevelly ...	861
9. Ganjam ...	394	19. Trichinopoly ...	546
10. Kistna ...	2,067	Total ...	16,993

10. The more important variations are noticed below :—

The increase in North Arcot is attributed to the establishment of new pounds and to the reservation of a large extent of land on account of forest conservancy.

In South Arcot, Kistna and Madura, it is stated to be due to a larger number of cattle having been impounded in the year.

In Kurnool, the increase was due to the establishment of additional pounds.

In Nellore, it is stated to be the result of greater care taken by ryots for the protection of their crops.

The apparent decrease in Godávari is due to the refund in 1882-83 of Rs. 7,127, that amount having been spent from the Pound Fund in previous years on coal-boring operations.

11. The expenditure, which for the most part depends upon the available assets, shows a net increase of Rs. 26,050, resulting from a gross increase of Rs. 28,034 in nineteen districts, against a gross decrease of Rs. 1,984 in two, as shown below :—

Districts.	Increase.	Districts.	Decrease.
	RS.		RS.
1. Anantapur	790	1. Malabar	1,123
2. Arcot, North	1,055	2. Vizagapatam	861
3. Arcot, South	775		
4. Bellary	922		
5. Canara, South	309		
6. Chingleput	397		
7. Coimbatore	319		
8. Cuddapah	443		
9. Ganjam	900		
10. Godávari	5,825		
11. Kistna	3,145		
12. Kurnool	1,033		
13. Madura	2,654		
14. Nellore...	3,412		
15. Nilgiris...	1,064		
16. Salem	920		
17. Tanjore	1,197		
18. Tinnevelly	1,875		
19. Trichinopoly	999		
Total ...	28,034	Total ...	1,984

12. The increase was due to the following causes:—

In several districts, the commission paid to pound-keepers increased with the receipts.

In most districts, the expenditure on the construction and repair of pounds and the provision of water-troughs and feeding-racks exceeded that of the previous year.

In some districts, the balance available for transfer being larger, there was an increase in the amounts credited to Agricultural Services and to Local and Municipal Funds.

13. The decrease in Malabar is stated to be due to most of the pounds having been repaired and water-troughs and feeding-racks provided in 1882-83.

14. The expenditure is classified as follows:—

	Rs.
Establishment...	1,14,173
Construction and repair of pounds	33,665
Miscellaneous	7,694
Contributions to—	
Agricultural Services	35,301
Local Funds	33,611
Municipalities	1,587
Total ...	2,26,031

15. There are differences between the amounts credited to Agricultural Services and those transferred to Local and Municipal Funds in the districts of Cuddapah, Ganjam, Kurnool and Vizagapatam. The difference in Cuddapah is stated to be due to an adjustment made, in accordance with the Accountant-General's instructions, to rectify omissions in the accounts of 1879. In Ganjam, the rule that the net surplus collections of pounds in Municipalities should be equally distributed between Agricultural Services and Municipalities is stated to have been lost sight of till November 1883. The difference in Kurnool is due to the adjustment made in consequence of an excess credit to Local Funds in 1882-83. The difference in Vizagapatam is not explained. The Collector is requested to explain this difference as well as that noticed in paragraph 13 of Board's Proceedings, dated 11th August 1883, No. 2340.

16. The general condition of the pounds is improving, and steps are everywhere being taken to provide them with appliances for feeding and watering the impounded cattle. The following detailed information is furnished on the subject in the several district reports:—

Anantapur.—In the Gooty and Temporary Deputy Collector's Divisions, all the pounds are pucka-built structures. Those in the former division are supplied with both water-troughs and feeding-racks, but there are no feeding-racks in the pounds of the latter division. All the pounds in the Head Assistant's Division are stated to be in a good state of repair, but owing to want of funds, earthen vessels have been replaced by stone water-troughs in only 25 places. Strict orders have been issued to Tahsildars to plant umbrageous evergreen trees around the pounds.

North Arcot.—Of the 225 pounds in the district, 165 are simply enclosed by walls of earth or stone. The remaining 60 have thatched sheds also. One hundred and eighty-seven pounds were provided with water-troughs and feeding-racks up to the close of the year.

South Arcot.—All the pounds in the district are generally in good condition. In the Sub-division, the pounds in certain villages of one taluk only are permanent structures. In the Head Assistant's Division, the construction of permanent structures is in progress for 9 pounds out of 59. In Cuddalore Taluk, 33 pounds out of 35 were converted into pucka buildings with feeding-racks and water-troughs. There was difficulty in obtaining a suitable site for one of the remaining two, and the other was only experimentally established in the year. It is also stated that the General Deputy Collector submitted in February 1884 estimates for the construction of 24 pounds with water-troughs and feeding-racks, and that he has promised to send estimates for

pucka buildings for other pounds. Umbrageous evergreen trees are being planted near the pounds.

Bellary.—Out of 176 pounds, 155 are reported to be in good condition and 21 to require repair; 173 pounds are supplied with water-troughs and 5 of them have also feeding-racks. It is stated that every effort is being made to plant shady trees near all the pounds.

Canara, South.—The 24 Government pounds are substantial roofed buildings, and 23 of them are in serviceable order. Feeding-racks and water-troughs are provided in 17. The private pounds are substantial roofed enclosures, in which the Village Munsifs shelter their own cattle.

Chingleput.—Of the 131 pounds, 13 are built of brick and the rest are enclosed by mud walls. Seventy-eight pounds have been provided with water-troughs and feeding-racks and 26 with the former alone. It is stated that 44 pounds afford shade to the cattle, and in thirty trees were planted during the year.

Coimbatore.—Two hundred and eleven pounds are in a good state. The rest require repair. Sixty-three pounds were put in order during the year. Three hundred and forty-three pounds are provided with stone troughs and others have earthen pots. Orders have been issued to plant trees in and close to the pounds.

Cuddapah.—The pounds in the district are generally in good condition, and steps are being taken to execute the necessary repairs to those requiring them. Almost all the pounds are provided with water-troughs and feeding-racks.

Ganjam.—Only one of the 134 pounds is pucka built. Forty-one pounds have been repaired in the year; and including these, 62 are in good order. Steps are being taken for repairing the others. Feeding-racks and water-troughs have been provided in some of the pounds, and orders have been issued for their provision in the others and for planting trees near them.

Godávari.—Most of the pounds are now provided with water-troughs and feeding-racks, and steps are being taken to plant trees for shelter. Only three pounds are pucka built, but the condition of the pounds is generally good.

Kistna.—One hundred and seventeen pounds were provided with water-troughs and feeding-racks, and twenty-one with sheds also. Most of the pounds in this district are enclosed by mud walls, but a few are fenced only. On the whole, the pounds are in good condition. Proposals were sanctioned to build pucka structures in taluk and divisional stations. It is stated that steps will be taken to plant trees near the pounds.

Kurnool.—Of the 269 pounds in the district, 234 are in good condition and the rest are in need of repair.

Madura.—Of the 584 pounds, 191 are pucka-built structures, the rest being enclosed by mud walls. With the exception of 50 pounds which are in need of some repairs, all the pounds are in serviceable order. Nearly half the number of pounds have been supplied with water-troughs and feeding-racks, and the rest will be provided with these appliances in due course. Steps are also being taken to plant trees in or close to the pounds.

Malabar.—The pounds are in fair order, with the exception of a few in the sub-division. With the exception of some of the private pens which are rented by Government, almost all the pounds are provided with water-troughs and feeding-racks. All the pounds in the district have thatched roofs. The Collector should endeavour to provide the private pounds also with the necessary appliances for feeding and watering cattle.

Nellore.—Two large and strong pounds—one at Nellore and the other at Naidupet—have been constructed at a cost of Rs. 240 and Rs. 88, and five are in progress in the Kávali Taluk at an average cost of Rs. 51 each. Sixty-nine pounds were repaired in the year. One hundred and seventy-seven pounds are in good order, and 179 require repair. Appliances for feeding and watering have been provided in 17 pounds, and they will be supplied to others as funds become available.

Nilgiris.—The pounds were generally in good condition. It is stated that water-troughs and feeding-racks were wanting in some pounds, and that they will be supplied when funds are available.

Salem.—Forty-six of the old pounds have been repaired, and almost all the pounds are now said to be in good condition. With the exception of 36, all the pounds have been provided with water-troughs and feeding-racks.

Tanjore.—Almost all the pounds are in good order, and water-troughs have been provided in some of them. Umbrageous evergreen trees are being planted near the pounds.

Tinnevelly.—Of the 702 pounds in the district, three are pucka-built and the rest are enclosed by mud walls. Thatched sheds are attached to most of them. Stone or earthen vessels for watering cattle have been supplied to a good many and feeding-racks to some. Umbrageous trees are being planted around the pounds.

Trichinopoly.—One hundred and twenty pounds are in serviceable condition, and have been provided with water-troughs and feeding-racks. The improvement of the remaining pounds is receiving attention. The divisional officers have been requested to arrange for the construction of twenty-three new pounds, and to augment their number as funds become available. The planting of trees for shade is also being attended to.

Vizagapatam.—Of the one hundred and thirty pounds in the district, seven are provided with pucka structures and the rest are enclosed by mud-walls. One hundred and twenty-six pounds are in good order and the remaining four need repair. Eighty-two pounds are provided with water-troughs and feeding-racks. Trees have been planted in ninety-two pounds.

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

	RS.
Balance on 1st April 1883	1,73,522
Receipts	46,234
Total ...	2,19,756
Charges	93,405
Balance on 31st March 1884 ...	1,26,351

18. ENDOWMENT FUND.—This fund ceased to exist from the commencement of the current official year, as directed in G.O., dated 28th February 1884, No. 446, Financial Department. Its transactions for the last year related to the undermentioned institutions :—

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

The chattram and dispensary at Gooty, in the Anantapur District, have been transferred to the Local Fund Board of the circle, and the Brahmin chattram at Ootacamund to the Municipal Commissioners of Ootacamund. Of the six chattrams shown against Tinnevelly, four have been handed back to the Huckdars (claimants) and one was transferred to the Tinnevelly Local Fund Board. The remaining one chattram will be made over to the owner in the current year, and in the mean time the funds belonging to it have been credited to Revenue Deposits. The Munro Tope at Pattikonda, in the Kurnool District, will continue in charge of the Collector, its transactions being shown under Deposits.

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

—	Balance on 31st April 1883.	Receipts. Fixed Allowance granted by Government.	Receipts. Rents.	Receipts. Miscellaneous.	Receipts. Total.	Total including Balance.	Charges. Establishment.	Charges. Contingent Charges.	Charges. Transferred to other Heads.	Charges. Total.	Balance on 31st March 1884.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Anantapur. Munro Chattram Fund	3,462	2,050	..	..	2,050	5,512	418	3,142	1,952	5,512	..
Anantapur. Munro Dispensary Fund ..	— 943	..	..	4,064	4,064	3,121	2,906	215	..	3,121	..
Kurnool	473	..	54	..	54	527	47	28	462	527	..
Nilgiris	..	120	..	..	120	120	84	36	..	120	..
Tinnevelly	6,460	..	8,185	..	8,185	14,645	594	5,364	8,687	14,645	..
Total ..	9,452	2,170	8,239	4,064	14,473	23,925	4,049	8,785	11,101	23,925	..

20. The Munro Chattram at Gooty receives a Government grant of Rs. 2,050. The expenditure in the past year from it and from the opening balance was as follows :—

	RS.
Establishment	418
Repairs	13
Amount transferred to the Munro Dispensary Fund	3,118
Miscellaneous	11
Balance transferred to Local Funds	1,952
Total ...	5,512

21. The dispensary at the same place was maintained partly by an appropriation from the chattram funds and partly by contribution from Local Funds. The particulars of the expenditure on it were as follows :—

	RS.
Establishment	2,906
Diet of patients	75
Value of medicines	77
Miscellaneous	63
Total ...	3,121

The following statement shows the number of patients treated at the dispensary :—

—	In-Patients. 1882-83.	In-Patients. 1883-84.	Out-Patients. 1882-83.	Out-Patients. 1883-84.
Remaining at the beginning of the year ...	2	2	35	47
Admitted in the year	82	50	2,533	2,408
Total treated ...	84	52	2,568	2,455
Died	9	4	...	...
Average daily sick	5·55	3·60	49·86	41·89

The falling off in the number of in and out patients is attributed to the improvement in the sanitary condition of the town and to the greater care taken in preventing the pollution of drinking water.

22. The particulars of the expenditure on the chattrams in Tinnevelly are as follows :—

	RS.
Establishment	594
Cost of feeding indigent persons	282
Repair of chattrams	123
Assessment on chattram lands	4,810
Contingencies	149
Balance of Kuttalam chattram transferred to the Local Fund Board.	6,842
Do. of Kovilpatti chattram transferred to Revenue Deposits ...	1,576
Do. transferred to the owner of Chickinarasaiyar's chattram ...	269
Total ...	14,645

23. VILLAGE SERVICE FUND.—The following statement shows the receipts and charges of the Village Service Fund.

—	1882-83.						1883-84.							Balance at the end of the Year.	
	Balance on 1st April 1882.	Receipts.	Total Receipts.	Expenditure.	Balance on 31st March 1883.	Meraths collected in addition to the Land Assessment.	Deduction from Beriz.	Receipts.				Total.	Total including Balance.	Expenditure.	
								Cess under Act IV of 1864.	Quit-rent on enfranchised Inams.	Interest.	Miscellaneous.				
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Anantapur ..	4,086	2,230	6,316	948	5,368	..	980	..	..	..	2,337	3,317	8,685	1,192	7,493
2. Arcot, North ..	39,877	1,27,135	1,67,012	1,17,219	49,793	..	87,157	43,847	18,370	80	6,230	1,60,319	2,10,012	1,47,117	62,895
3. Arcot, South ..	84,126	2,50,878	3,35,003	2,24,390	1,10,613	..	2,79,315	37,180	..	..	..	3,16,495	4,27,108	2,49,746	1,77,362
4. Bellary ..	6,061	3,339	9,400	1,388	8,012	..	408	272	173	..	2,807	3,660	11,672	2,327	9,345
5. Canara, South ..	10,098	49,028	59,126	30,660	28,466	..	33,975	52,707	..	10	34	86,726	1,15,192	78,748	36,444
6. Chingleput ..	33,082	2,19,144	2,52,226	1,48,019	1,04,207	..	14,721	1,24,649	59,896	1,410	..	2,00,676	3,04,883	1,46,616	1,59,267
7. Coimbatore ..	1,162	1,130	2,292	8	2,284	..	..	..	..	..	1,409	1,409	3,693	18	3,675
8. Cuddapah ..	30,989	2,57,424	2,88,413	2,51,940	36,473	..	911	1,13,541	1,25,989	499	8,210	2,49,150	2,85,623	2,52,187	33,436
9. Ganjam ..	1,885	597	2,482	282	2,200	3,952	394	..	..	..	118	4,508	6,708	4,594	2,114
10. Godávari ..	4,43,762	2,69,919	7,13,681	2,61,313	4,52,368	..	..	1,88,417	1,15,495	264	447	3,04,533	7,56,901	2,61,846	4,95,055
11. Kistna ..	96,024	3,79,693	4,75,717	3,88,877	86,840	1,471	59,411	3,03,834	58,493	296	3,511	4,27,025	5,13,865	3,84,477	1,29,388
								67,002	2,09,548	17,815	17,531	3,50,715	4,62,908	3,71,299	91,609
								..	2,197	14	22	5,227	13,212	2,109	11,103
								..	..	8	160	91,844	1,51,820	91,912	59,908
12. Kurnool ..	1,31,235	3,48,008	4,79,243	3,67,050	1,12,193	..	38,783	1,43,195	56,028	..	98	1,99,223	2,20,677	21,454 2,12,856	—13,633
13. Madura ..	7,273	3,039	10,312	2,927	7,985	..	2,862							1,942	17
14. Malabar ..	60,059	91,460	1,51,519	91,543	59,976	91,746	..	..	..	..	29	1,959	1,959		
15. Nellore ..	60,691	2,34,977	2,95,668	2,74,214	21,454	..	..	1,17,776	401	10,809	36	2,39,069	3,09,563	2,36,641	72,922
16. Nilgiris ..	..	472	472	472	..	..	1,930			47					
17. Salem ..	64,454	2,40,275	3,04,729	2,34,235	70,494	..	1,10,000	1,98,514	1,106	..	956	2,79,456	3,17,236	2,77,827	39,409
18. Tanjore ..	28,207	2,83,693	3,11,900	2,74,120	37,780	..	2,78,500			7,190	14	2,70,966	4,04,330	2,48,511	1,55,819
19. Tinnevelly ..	1,17,929	2,51,382	3,69,311	2,35,947	1,33,364	..	64,142	1,13,314	10,415	5,985	21	1,95,794	4,12,482	1,71,074	2,41,408
20. Trichinopoly ..	1,92,497	1,93,395	3,85,892	1,69,204	2,16,688	..	65,541			618					
21. Vizagapatam ..	142	858	1,000	719	281	..	..	..	1,260	..	..	1,260	1,541	728	813
Total ..	14,13,638	32,08,076	46,21,714	30,74,875	15,46,839	1,02,695	10,39,030	15,04,248	6,59,251	44,954	43,023	33,93,231	49,40,070	31,64,221	17,75,849

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

24. The balance at the beginning of the year was Rs. 15,46,839, and the receipts of the year were Rs. 33,93,231, making a total of Rs. 49,40,070. The expenditure amounted to Rs. 31,64,221, leaving a balance of Rs. 17,75,849.

25. As directed in paragraph 7 of G.O., dated 18th September 1883, No. 1142, a demand, collection, and balance statement of the several items constituting the fund is subjoined:—

Districts.	CESS UNDER ACT IV OF 1864.						MERAHS COLLECTED IN ADDITION TO THE LAND ASSESSMENT.					
	Demand.		Collection.		Balance.		Demand.		Collection.		Balance.	
	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.
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. Anantapur ..	..	..	..	..	..	..	..	..	..	..	..	..
2. Arcot, North ..	..	43,847	..	43,847	..	..	2,770	4,470	2,770	2,755	..	1,715
3. Arcot, South ..	9,939	37,205	2,341	34,840	7,598	2,365	1	..	1	..	..	..
4. Bellary ..	..	..	..	..	..	..	..	..	..	..	..	..
5. Canara, South ..	16,744	43,537	16,569	36,093	175	7,444	..	..	..	..	..	..
6. Chingleput ..	26,941	1,07,031	26,001 / (r) 940	98,509 / (r) 44	..	8,478	..	..	..	..	..	..
7. Coimbatore ..	..	..	..	..	..	..	..	..	..	..	..	..
8. Cuddapah ..	38,570	1,13,127	33,775	79,766	4,795	33,361	..	..	..	..	..	..
9. Ganjam ..	..	..	..	..	..	..	..	3,952	..	3,952	..	..
10. Godávari ..	41,126	1,79,474	35,467 / (r) 1,411	1,52,950	4,248	26,524	..	..	..	..	..	..
11. Kistna	74,103	2,65,349	60,924	2,25,327	13,179	40,022	6,552	30,961	2,518	29,107	4,034	1,854
12. Kurnool ..	..	78,281	..	59,051	..	19,230	..	..	..	..	..	..
13. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..
14. Malabar ..	..	..	..	..	..	..	..	92,302	..	91,746	..	556
15. Nellore ..	38,414	1,48,270	20,803	1,22,392	17,611	25,878	..	..	..	..	..	..
16. Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..
17. Salem	19,048	1,00,657	17,118 / 37	97,515	1,893	3,142	..	..	..	..	..	..
18. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..
19. Tinnevelly ..	42,603	1,76,871	40,855	1,57,659	1,748	19,212	..	..	..	..	..	..
20. Trichinopoly ..	36,642	1,05,458	35,142 / (r) 962	78,172	538	27,286	..	..	..	..	..	..
21. Vizagapatam ..	..	..	..	..	..	..	..	..	..	..	..	..

(r) Remissions.

Districts.	DEDUCTION FROM BERIZ.						QUIT-RENT ON ENFRANCHISED INAMS.					
	Demand.		Collection.		Balance.		Demand.		Collection.		Balance.	
	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.
	14	15	16	17	18	19	20	21	22	23	24	25
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Anantapur	..	980	..	980	..	..	..	..	..	..	..	..
2. Arcot, North	27,859	84,183	26,939	60,252	920	23,931	6,153	17,910	3,271	15,099	2,882	2,811
3. Arcot, South	2,11,780	2,62,851	1,12,917	1,66,397	98,863	96,454	..	..	..	..	..	..
4. Bellary	..	..	..	..	..	..	..	..	..	..	..	..
5. Canara, South	..	33,975	..	33,975	..	..	..	..	..	..	..	..
6. Chingleput	2,968	11,753	2,968	11,753	..	..	35,567	42,403	33,035 / (r) 2,532	27,001	..	15,402
7. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..
8. Cuddapah	810	660	649	262	161	398	63,117	1,28,557	46,438	79,551	16,679	49,006
9. Ganjam	..	394	..	394	..	..	..	..	..	..	..	..
10. Godávari	..	..	..	..	..	..	32,284	1,10,368	28,344 / (r) 591	87,061	3,349	23,307
11. Kistna	2,041	36,629	8,491	33,682	550	2,947	20,384	60,143	15,380 / (r) 550	47,024	4,454	13,119
12. Kurnool	17,565	36,624	14,311	33,758	3,254	2,866	23,579	2,14,169	16,812	2,00,280	6,767	13,889
13. Madura	547	3,256	20	2,834	518	422	4,256	2,119	940	1,256	3,316	863
14. Malabar	..	..	..	..	..	..	..	..	..	..	..	..
15. Nellore	..	..	..	..	..	..	26,587	53,318	13,393	42,635	13,194	10,683
16. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..
17. Salem	5	1,10,000	5	1,10,000	..	..	190	327	94	293	96	34
18. Tanjore	3,964	2,78,688	2,942	2,76,514	1,022	2,174	..	..	..	..	..	..
19. Tinnevelly	554	63,872	331	63,749	223	123	485	1,091	485	621	..	470
20. Trichinopoly	43,299	63,302	42,061 / (r) 627	23,480	611	39,822	5,253	8,836	4,586 / (r) 361	5,828	306	3,008
21. Vizagapatam	..	..	..	..	..	..	436	1,037	392	869	44	168

(r) Remissions.

Districts.	Total. Balance. Current.	Miscellaneous. Demand. Arrears.	Miscellaneous. Demand. Current.	Miscellaneous. Collection. Arrears.	Miscellaneous. Collection. Current.	Miscellaneous. Balance. Arrears.	Miscellaneous. Balance. Current.
	31	26	27	28	29	30	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur	119	824	2,176	280	2,057	544	644
2. Arcot, North	2,802	4,840	4,541	3,546	1,739	1,294	1,294
3. Arcot, South	..	..	..	..	..	..	..
4. Bellary	..	..	..	..	44	..	..
5. Canara, South	229	758	1,221	425 (r) 333	985 (r) 7	..	..
6. Chingleput	..	..	..	..	..	..	..
7. Coimbatore	2,570	10,416	6,836	5,443	3,266	4,973	4,973
8. Cuddapah	..	..	162	..	162	..	..
9. Ganjam	..	..	711	..	711	..	..
10. Godávari	1,162	2,060	4,922	790 (r) 430	3,760	840	840
11. Kistna	..	..	8,918	.. 47	8,918	..	..
12. Kurnool	234	1,009	356	..	122	962	962
13. Madura	..	..	98	..	98	..	..
14. Malabar	..	..	..	..	..	..	..
15. Nellore	..	..	..	..	..	..	..
16. Nilgiris	..	..	10,892	..	10,892	..	..
17. Salem	..	..	..	..	..	..	..
18. Tanjore	..	6	7,259	6	7,259	..	..
19. Tinnevelly	..	928	6,546	67 (r) 518	6,457 (r) 18	348	348
20. Trichinopoly	..	..	..	..	..	..	..
21. Vizagapatam	..	..	..	..	..	..	..
	71	86,122	1,84,142	81,856 (r) 2,463	1,13,937 (r) 869	1,803	70,187
	..	436	1,037	392	18	44	168

(r) Remissions.

The collections shown here differ from those entered in the statement at paragraph 23 *supra* to the extent noted in the margin. In South Canara, interest on arrears and certain miscellaneous receipts are excluded from the demand, collection, and balance statement. The difference in Kistna is not explained. In Salem there was an excess collection over the demand of Rs. 3,142 under Village Cess and of Rs. 14 under Quit-rent on enfranchised Service Inams. In the demand, collection, and balance statement, Rs. 5 are shown as arrear collection under beriz deduction, but the amount is not included in the total receipts. The Collector is requested to explain the omission. The Collectors of Coimbatore and Nílgiris have not forwarded any demand, collection, and balance statement; the Collector of Kurnool has furnished a statement for nine months of the fasli year, and the Collector of Bellary has not distinguished arrears from current.

	Rs.
South Canara	45
Kistna	22
Salem	3,151

26. The Village Service Cess Act was in operation in 1882-83 in the districts of South Canara, Chingleput, Godávari, Kistna, Kurnool, Nellore, Salem, Tinnevelly and Trichinopoly, in seven taluks of the Cuddapah District, in the Wálajápet Taluk of North Arcot, in the Chidambram Taluk of South Arcot, and in three villages of the Bellary District. The Act was extended to the Nílgiri District in the year under report—*vide* G.O., Revenue Department, dated 28th April 1884, No. 561. The total receipts from this source were Rs. 15,04,248, against Rs. 13,75,907 in the previous year. The increase is mainly due to greater promptitude in enforcing collections and to the circumstance that the Act was in force in South Canara only for a portion of the year (from July 1882) in 1882-83. The arrear collections of cess in South Arcot and the current collections in Cuddapah, Kurnool and Trichinopoly were very unsatisfactory. In Cuddapah, however, an additional sum of Rs. 25,526 is said to have been collected by 30th June last. The Collectors of the other districts are requested to take steps for the early recovery of the outstandings.

27. Merahs collected from the ryots in addition to the assessment are shown as Rs. 1,02,695 against Rs. 1,21,238 in 1882-83. These were levied in the districts of North Arcot, Ganjam, Kistna and Malabar. The Collector of Cuddapah is requested to report why no receipts are shown under this head in his district, though they appear in past years. These customary fees are now for the first time included in the accounts of the Ganjam District. The Collector states that the merahs are paid direct to the village officers by ryots, and that whatever amount those officers say they have received is entered in the accounts. The Board see no reason why these fees when paid in money should not be entered in the puttas and realized from the ryots. In the demand, collection, and balance statement of Kistna, Rs. 31,625 are shown under Merahs, while in the general statement of receipts only Rs. 1,471 are entered. The Collector is requested to explain the difference.

28. Deductions from beriz amounted to Rs. 10,39,030 against Rs. 10,08,250 in the preceding year. The increase is large in South Arcot and is attributed to the vigorous measures adopted for the collection of revenue. Nevertheless there are very large outstandings both under arrears and current. The Collector of Trichinopoly is requested to state why out of a current demand of Rs. 63,302, only Rs. 23,480 were realized. In the revised classification of receipts furnished by the Collector of Kistna with his letter, dated 17th July 1884, No. 2245, the income under this head is shown as Rs. 59,411, whereas the amount entered in the demand, collection, and balance statement is Rs. 42,173.

29. Rupees 6,59,281 were realized from quit-rent on enfranchised service inams against Rs. 6,36,849 in 1882-83. The increase is principally in Chingleput, and is attributed "to the prompt realization of the outstanding arrears and to the more punctual collection of the current kists," but it is observed that more than a third of the current demand remained uncollected at the end of the year. Subsequent collections have reduced the arrears in Cuddapah. The Collector of Madura requests sanction for writing of a large portion of the arrears in his district.

30. The other items of revenue belonging to this fund are—

	RS.
Receipts from Service Inams of vacant offices and from relinquished Inams	39,772
Interest on Government Securities	34,609
Interest on arrears of Revenue	10,345
Miscellaneous	3,251

The amount of Governmrnt securities in favor of the fund at the end of the year was the same as in the previous year, viz., Rs. 8,67,400, and the whole of the interest due for the year has beeen drawn as shown below :—

Districts.	Nominal value of Securities.	Interest calculated at 4 per cent.	Commission at ¼ per cent. on interest.	Interest credited ot the Fund.
	RS.	RS.	RS.	RS.
1. Kurnool	4,46,500	17,860	45	17,815
2. Salem	2,70,900	10,836	27	10,809
3. Trichinopoly	1,50,000	6,000	15	5,985
Total ...	8,67,400	34,696	87	34,609

The large sum of Rs. 7,190 shown as interest on arrears in the Tinnevelly District was transferred from Land Revenue, to which head it had in previous years been erroneously credited.

31. The total disbursements of the year were Rs. 31,64,221 against Rs. 30,74,875 expended in 1882-83. The net increase of Rs. 89,346 resulted from a gross increase of Rs. 1,36,271 in seventeen districts and a gross decrease of Rs. 46,925 in four as shown below :—

	RS.
1. Anantapur	244
2. Arcot, North	29,898
3. Arcot, South	25,356
4. Bellary	939
5. Canara, South	48,088
6. Coimbatore	10
7. Cuddapah	247
8. Ganjam	4,312
9. Godávari	533
10. Kurnool	4,249
11. Malabar	369
12. Nílgiris	1,470
13. Salem	2,406
14. Tanjore	3,707
15. Tinnevelly	12,564
16. Trichinopoly	1,870
17. Vizagapatam...	9
Total ...	1,36,271

	RS.
1. Chingleput	2,403
2. Kistna	4,400
3. Madura	218
4. Nellore	39,904
Total ..	46,925

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

In North Arcot, partly to the payment of arrears to the village establishment of the Wálajápet Taluk, which were withheld pending the revision of the establishment, and partly to the more prompt payment of the salaries due for the year under report.

In South Arcot, to the payment of arrears of salaries to the village establishment.

In South Canara, chiefly to the village establishment having been paid according to the revised scale for the whole of the year.

In Ganjam, the increase is due to the payment of merahs being for the first time shown under the fund.

In Tinnevelly, to a sum of Rs. 10,856 erroneously credited to the fund having been transferred to Land Revenue.

33. The decrease in Kistna is stated to be due to there being no payment of arrears in the year, and that in Nellore is owing to the amount repaid to Provincial Services in 1882-83.

34. The balance at the end of the year exceeds a lakh in the districts of South Arcot, Chingleput, Godávari, Kistna, Tinnevelly and Trichinopoly. Government have approved of a model scheme for the revision of the village establishment in the Tiruvallúr Taluk of the Chingleput District, and they have directed that proposals for the other taluks should be deferred pending final orders on the revision of the existing rules, upon which they have desired the Board and the Director of Revenue Settlement to report. The proposals from Godávari and Tinnevelly are with the Director of Revenue Settlement, who has called for further information from the Collectors in connection with the proposals. The Collector of Trichinopoly proposed that the balance of the Village Service Fund should be invested in Government securities, and that Act IV of 1864 should be amended so as to make the cess collections of one village available for expenditure in another. He has been informed in Board's Proceedings, dated 22nd July 1884, Mis. No. 6857, that the orders of Government upon these points (*vide* G.O., Revenue Department, dated 5th April 1881, No. 576, and dated 28th April 1879, No. 917,) must be considered final, and that he should submit proposals for strengthening the village establishment, where necessary, and for suspending the collection of cess in those villages in which there is a large accumulated balance. The Board call the attention of all Collectors to G.O., dated 28th April 1877, paragraph 3. The accumulations of Village Cess, whether invested or in cash, must be utilized in paying the establishments, and the collection of the cess should be suspended until the accumulations are thus exhausted. The Collector of Kistna promises to submit shortly revised proposals for constructing village chavadies. The Collector of South Arcot is requested to state how he proposes to utilize the balance in the district.

35. In Nellore, the fund closes with a *minus* balance of Rs. 13,633, owing to the receipts having fallen short of the expenditure. Including the deficits of previous years, the fund is in debt to the extent of Rs. 51,684. To restore equilibrium, the cess has been raised in some villages, and proposals for reducing expenditure in others have been called for in Board's Proceedings, dated 19th October 1883, No. 3147. The matter will be separately reported upon with reference to G.O., dated 23rd June 1884, No. 784.

36. CANAL AND FERRY FUND.—The following statement shows the receipts and charges of this fund :—

Districts.	1882-83.				1883-84.		
	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	..	64	64	..	64	346	410
2. Canara, South	..	19,465	19,465	19,465	..	18,236	18,236
3. Cuddapah	— 748	642	— 106	128	— 234	390	156
4. Godávari	1,39,747	30,358	1,70,105	37,161	1,32,944	33,563	1,66,507
5. Kistna	27,314	5,704	33,018	4,828	28,190	4,475	32,665
6. Malabar	..	82,625	82,625	82,625	..	87,271	87,271
7. Tanjore	13,351	7,263	20,614	18,152	2,462	7,492	9,954
8. Tinnevelly	..	4	4	..	4	44	48
9. Trichinopoly	..	8,126	8,126	7,429	697	10,378	11,075
Total ..	1,79,664	1,54,251	3,33,915	1,69,788	1,64,127	1,62,195	3,26,322

Districts.	1883-84—(*Continued*).							Balance.
	Establishment.	Construction and Repair of Canal.	Construction and Repair of Boats, &c.	Cost of Public Works Department Supervision, 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	..	..	..	..	..	..	..	410
2. Canara, South	84	..	1,077	..	17,016	59	18,236	..
3. Cuddapah	..	..	..	..	..	..	..	156
4. Godâvari	..	15,633	4,183	3,568	..	6,325	29,709	1,36,798
5. Kistna	112	..	5,413	..	2,000	9	7,534	25,131
6. Malabar	..	..	..	..	84,709	2,562	87,271	..
7. Tanjore	65	..	..	..	6,000	2	6,067	3,887
8. Tinnevelly	..	..	..	..	..	..	..	48
9. Trichinopoly	..	..	..	..	11,075	..	11,075	..
Total ..	261	15,633	10,673	3,568	1,20,800	8,957	1,59,892	1,66,430

37. During the year under report, the extension of the Canal and Ferry Act to three additional ferries was sanctioned in the orders marginally noted. Two of them are in the Tanjore District and one in South Arcot, but, of these, only one in Nannilam Taluk of the Tanjore District seems to have been actually worked. With the exception of three in South Canara, one in Kistna and one in Tanjore, all the ferries were given on lease. The total receipts were Rs. 1,62,195 against Rs. 1,54,251 in 1882-83. The increase is largest in Godávari and Malabar. In the former district, it was due to the recovery of arrears and to the enhanced receipts of the steam ferry at Rajahmundry. The increase in Malabar was caused by competition among bidders.

G.O., Revenue Department, dated 22nd November 1883, No. 2230.
G.O., Revenue Department, dated 14th December 1883, No. 1582.
G.O., Revenue Department, dated 31st March 1884, No. 445.

38. The total expenditure was Rs. 1,59,892 against Rs. 1,69,788 in the previous year. In South Canara, Malabar, Tanjore and Trichinopoly, the disbursements are mostly contributions to Local Funds. The amount available for transfer in South Canara and Tanjore being less than in the previous year, there was a decrease under this head in those districts. In Godávari also, the expenditure was less owing to short outlay on the Kovur-Manjair Junction Canal. This canal is under construction since 1879. It was originally estimated to cost Rs. 1,89,450, of which Rs. 67,330 were to be met from the Canal and Ferry Fund and the rest from Salt, Local, and Irrigation Funds. The expenditure on it up to 31st March last was Rs. 99,280, including the cost of supervision, and tools and plant (G.O., Public Works Department, dated 1st July 1884, No. 621 I). The whole of this amount having been paid from the Canal and Ferry Fund, it is entitled to a refund of the excess contribution. There was further expenditure in the Godávari District, Rs. 6,325 for working the steamer *Godavári* at the Rajahmundry Ferry, Rs. 2,980 for building rest-houses at ferries, and Rs. 1,202 for the construction and repair of boats. In their Proceedings, dated 7th August 1883, No. 2282, the Board sanctioned Rs. 6,240 for building rest-houses, and they trust that the remaining buildings will be completed in the current year. The further proposals and estimates referred to in those Proceedings are still due. The Collector is requested to expedite them. Out of an expenditure of Rs. 7,534 in the Kistna District, Rs. 5,413 are shown as the cost of constructing and repairing boats, and Rs. 2,000 were transferred to Local Funds. An estimate for constructing a landing stage at Bezvâda at a cost of Rs. 19,200 was sanctioned in G.O., dated 4th July 1883, No. 1857 W., and Rs. 17,000, subsequently reduced to Rs. 12,000, were placed at the disposal of the Public Works Department for the execution of the work. The Collector has not stated whether the work has been commenced or any expenditure incurred on it.

39. The annexed statement shows the demand, collection and balance of the Fund:—

Districts.	Demand.		Collection.		Balance.	
	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.
	RS.	RS.	RS.	RS.	RS.	RS.
1. Arcot, South	103	259	103	243	..	16
2. Canara, South	3,887	18,448	2,197	15,726	1,690	2,722
3. Cuddapah	..	390	..	390	..	..
4. Godávari	7,953	28,176	7,527	25,415	426	2,761
5. Kistna	264	5,091	204 / (r) 60	4,522	..	569
6. Malabar	345	87,492	..	87,271	345	221
7. Tanjore	868	7,513	..	7,492	868	21
8. Tinnevelly	..	44	..	44	..	..
9. Trichinopoly	Statement not received.					
Total ..	13,420	1,47,413	10,091	1,41,103	3,329	6,310

(r) Remission.

The collections shown here differ from the receipts entered in paragraph 36 *supra* as shown below:—

	RS.
South Canara	313
Godávari	621
Kistna	251

In South Canara and Godávari, this difference was due to the sale-proceeds of materials and old boats and the advances recovered being excluded from the demand, collection and balance statement. The Collector of Kistna is requested to explain the discrepancy in his statement.

40. IRRIGATION CESS FUND.—The subjoined statement shows the receipts and charges of this fund:—

Districts.	1882-83.				1883-84.				Balance.
	Balance.	Receipts.	Total.	Expenditure.	Balance.	Receipts.	Total.	Expenditure.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Coimbatore ..	9,295	12,492	21,787	10,599	11,188	16,362	27,550	12,022	15,528
Madura	..	..	..	..	..	485	485	..	485
Salem	24,448	13,893	38,341	11,942	26,399	12,490	38,889	12,676	26,213
Tanjore	118	457	575	352	223	741	964	731	233
Trichinopoly ..	17,366	11,664	29,030	12,787	16,243	14,508	30,751	18,008	12,743
Total ..	51,227	38,506	89,733	35,680	54,053	44,586	98,639	43,437	55,202

41. It is reported that in Coimbatore and Tanjore additional irrigation channels have been brought under the system by which a voluntary cess in substituted for customary labour. Hence the increase under both receipts and disbursements in those districts. In Trichinopoly the larger receipts are due to prompt collections, and the increased outlay was incurred on the improvement of Koramboos. The ryots of Nilaiyur and other villages irrigated by the Nilaiyur channel, in the Madura Taluk, raised a sum of Rs. 484-15-6 for the conservancy of the channel and paid it into the taluk treasury. The Collector states that he has issued orders to stop further credit to the fund, as it has become extinct in the Madura District. He is requested to report how he intends dealing with the money in the treasury. The Board see no reason why the ryots should be prohibited paying a voluntary cess if they find it more convenient than supplying customary labour.

42. The total expenditure is distributed as follows :—

	Rs.
Establishment	28,406
Clearing channels, constructing temporary dams, &c.	11,716
Miscellaneous	3,315
Total ...	43,437

43. There are large balances against Salem, Coimbatore and Trichinopoly, and the Collectors of these districts have called upon their Divisional Officers to submit proposals for utilizing them.

44. The demand, collection and balance of the fund is given below :—

Districts.	Demand.		Collection.		Balance.	
	Arrear.	Current.	Arrear.	Current.	Arrear.	Current.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Coimbatore	5,908	16,277	1,196	15,016	4,712	1,261
Madura	..	485	..	485	..	..
Salem	2,147	8,569	{ 1,744 (r) 4 }	8,569	399	..
Tanjore	9	735	9	732	..	3
Trichinopoly	7,293	13,773	{ 6,940 (r) 161 }	7,568	192	6,205
Total ..	15,357	39,839	{ 9,889 (r) 165 }	32,370	5,303	7,469

(r) Remissions.

The difference between this statement and that at paragraph 40 represents advances recovered in Salem and certain adjustments in accounts in Coimbatore carried out at the instance of the Accountant-General.

45. The Board sanction the undermentioned irrecoverable arrears being written off the accounts as recommended by the Collectors :—

Districts.	Village Service Fund.		Canal and Ferry Fund.		Irrigation Cess Fund.	
	Years.	Amount to be written off.	Years.	Amount to be written off.	Years.	Amount to be written off.
	Faslis.	Rs.		Rs.		Rs.
Arcot, South ..	1281 to 1292 ..	486	..	..	..	..
Bellary	1287 to 1291 ..	531	..	..	..	..
Coimbatore ..	..	..	..	..	1874-75 to 1882-83..	4,303
Kistna	1286 to 1292 ..	10,505	..	..	..	..
	Years.					
Madura	1875-76 to 1883-84..	4,266	..	..	..	..
Malabar	..	..	Not given.	566	..	..
	Faslis.					
Salem	1283 to 1292 ..	62	..	..	..	..
Tinnevelly ..	1283 to 1291 ..	1,889	..	..	..	..

(A true Extract.)

(Signed) G. MACKENZIE,
Acting Sub-Secretary.

To the Secretary to Government, Revenue Department,
with a file of printed Proceedings.

„ all Collectors.
„ the Accountant-General.

APPENDIX A.

STATEMENT explaining the Discrepancies in the Special Local Fund Accounts for 1881-82, between the Figures furnished by the Accountant-General and those entered in the Collectors' Reports.

Districts.	Funds.	Receipts.			Charges.			Remarks.
		As per Accountant-General's Statements.	As per Collectors' Reports.	Difference.	As per Accountant-General's Statements.	As per Collectors' Reports.	Difference.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Arcot, South ..	Pound Fund	..	..	..	9,640	9,462	178	(1) The amount was credited to Agricultural Services by the Accountant-General in April 1881 on account of previous official year, while the Collector showed the transfer in the accounts of 1880-81.
	Village Service Fund ..	..	..	..	2,50,349	2,50,344	5	
	Canal and Ferry Fund..	..	..	..	8	..	8	(2) Proportionate cost of printing, in the Government Press, Board's Proceedings connected with Special Funds, adjusted by the Accountant-General in the books for March 1882, while the Collector includes the charge in the accounts of the succeeding year.
Bellary	Pound Fund	8,209	8,181	(7) 28	8,048	8,045	(8) 3	(3) Amount expended by the Public Works Department.
	Village Service Fund ..	5,200	5,206	(9) 6	2,677	278	(10) 31	(4) *Vide* remark (2).
Canara, South ..	Do.	..	..	..	..	Do.		(5) Do. (2).
					34,179	34,168	(4) 11	(6) Amount of contribution to Agricultural Services for the last quarter of 1881-82, adjusted by the Accountant-General in the accounts of the year and by the Collector in the succeeding year's accounts.
Chingleput ..	Do.	..	..	..	2,20,352	2,20,339	(5) 13	(7) Refund of an advance for the construction of a pound *plus* refund of an erroneous credit.
Coimbatore ..	Pound Fund	..	..	..	10,040	9,942	(6) 98	(8) This is the assessment of Re. 1 on a pound paid to a Municipality and adjustment of an erroneous credit.
Cuddapah	Do.	..	..	..	9,107	9,061	(11) 46	(9) The collections made in the district on account of Kurnool *minus* the sum transferred from Land Revenue, Miscellaneous.
	Village Service Fund ..	1,60,599	1,60,372	(12) 227	..	..	..	(10) The transfer of Rs. 51 to Land Revenue, Miscellaneous, was included by the Accountant-General in the accounts of 1880-81, but by the Collector in those of 1881-82. This item is to be deducted from the Collector's figure, and Rs. 20 on account of Printing Charges [*vide* remark (6)] is to be added.
Ganjam	Pound Fund	..	..	..	3,395	3,245	(13) 150	(11) *Vide* remark (6).
Godávari	Do.	..	..	..	26,846	26,270	(14) 576	(12) This is owing to an alteration made by the Accountant-General in his accounts of the year, but communicated to the Collector after the submission of the report to the Board.
	Village Service Fund ..	..	..	..	2,49,677	2,49,664	(15) 13	(13) *Vide* remark (6).
								(14) This is an expenditure incurred by the Public Works Department, included in the Accountant-General's books in 1881-82, but in those of the Collector in 1882-83.
								(15) *Vide* remark (2).

Statement explaining the Discrepancies in the Special Local Fund Accounts for 1881-82, &c.—(*Continued*).

Districts.	Funds.	Receipts. As per Accountant-General's Statements.	Receipts. As per Collectors' Reports.	Receipts. Difference.	Charges. As per Accountant-General's Statements.	Charges. As per Collectors' Reports.	Charges. Difference.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Canal and Ferry Fund	28,204	28,657	(17) 453	31,682	30,520	(16) 1,162	(16) The difference under charges is due to the cause stated under remark (17) and to certain Public Works charges having been brought to account in different years in the Collector's and Accountant-General's books.
Kistna	Pound Fund	..	..	..	29,512	28,106	(18) 1,406	(17) The amount of permanant advance (Rs. 200), which seems to have been debited to the fund at first, was deducted under charges by the Accountant-General, but the Collector, instead of doing so, seems to have shown the amount as a recovery. Further, a sum of Rs. 253 was adjusted by the Accountant-General in 1880-81, while the Collector brought it to account in 1881-82.
Kurnool	Do.	..	..	..	8,912	8,036	(19) 876	
	Village Service Fund	..	..	..	3,73,265	3,73,255	(20) 10	
Madura	Pound Fund	..	..	..	12,020	11,394	(21) 626	(18) *Vide* remark (6). (19) Do. (6).
	Village Service Fund	..	..	..	2,054	2,050	(22) 4	(20) Do. (2). (21) Do. (6). (22) Do. (2).
Malabar	Do.	..	..	..	91,935	91,927	(23) 8	(23) Do. (2). (24) Do. (6). (25) The sum credited by the Accountant-General to the fund from Provincial Services to clear its deficit at the end of the year.
Nellore	Pound Fund	..	..	..	19,080	17,875	(24) 1,205	(26) This represents the amount of Rs. 40 repaid to Provincial Services on account of credit to the fund in 1880-81, and Rs. 4, the Printing Charges noticed in remark (2).
Nilgiris	Village Service Fund	572	567	(25) 5	572	528	(26) 44	(27) This difference is due to irregularities in the adjustments of the amounts transferred to Agricultural Services.
Salem	Pound Fund	..	..	..	7,563	7,556	(27) 7	(28) Expenditure incurred by Public Works Department, included by the Accountant-General in the accounts of 1881-82, and by the Collector in those of 1882-83.
Tanjore	Canal and Ferry Fund.. ..	..	..	..	18,736	18,232	(28) 504	(29) *Vide* remark (2).
	Village Service Fund	..	..	..	2,69,405	2,69,387	(29) 18	(30) This represents sundry Pound Fund Receipts credited in 1879 to Police, Miscellaneous, instead of the Pound Fund, and adjusted to the credit of the proper head in 1881-82.
Tinnevelly	Pound Fund	10,600	10,594	0) 6	11,345	10,139	(31) 1,206	(31) This is the contribution to Agricultural Services for the last quarters of 1880-81 and 1881-82, adjusted by the Accountant-General in the accounts of 1881-82, while the Collector included the amount partly in 1880-81 and partly in 1882-83.
	Village Service Fund	..	..	..	2,36,357	2,39,581	(32) 3,224	(32) This is the difference between Rs. 3,241, the amount transferred by the Accountant-General to Land Revenue in 1879-80 but by the Collector in 1881-82, and the Printing Charge noticed in remark (2).
Trichinopoly	Pound Fund	..	..	..	9,967	9,163	(33) 804	(33) *Vide* remark (6).
	Village Service Fund	..	..	..	1,68,033	1,68,024	(34) 9	(34) Do. (2). (35) Do. (6).
Vizagapatam	Pound Fund	..	..	..	3,937	3,717	(35) 220	(36) Receipts of the Godávari District were collected in this district and included in the Accountant-General's figure, while they were omitted in the Collector's Special Fund Report.
	Village Service Fund	744	740	(36) 4	700	695	(37) 5	(37) *Vide* remark (2).

APPENDIX B.

STATEMENT explaining the Discrepancies in the Special Local Fund Accounts for 1882-83, between the Figures furnished by the Accountant-General and those entered in Collectors' Reports.

Districts.	Funds.	Receipts. As per Accountant-General's Statements.	Receipts. As per Collectors' Reports.	Receipts. Difference.	Charges. As per Accountant-General's Statements.	Charges. As per Collectors' Reports.	Charges. Difference.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Arcot, North	Pound Fund	..	..	..	7,938	8,337	(1) 399	(1) Contribution to Agricultural Services for the fourth-quarter of 1881-82, adjusted by the Accountant-General in the accounts of the year, but by the Collector in those of the succeeding year.
	Irrigation Cess Fund	..	..	..	14	..	(2) —14	(2) Fines levied for failure to supply customary labor, first credited to this fund and afterwards transferred to the proper head.
Bellary	Village Service Fund	3,339	3,393	(*a*) 54	1,388	1,409	(*b*) 21	(*a*) Erroneous credit to Land Revenue adjusted by the Accountant-General in 1881-82, but by the Collector in 1882-83 .. .. 95 Receipts of Anantapur, erroneously included by the Accountant-General in this district, but since adjusted.. 41 54
								(*b*) *Vide* remark (5) below.
Canara, South	Pound Fund	1,123	1,127	(3) 4	1,039	1,042	(4) 3	(3) and (4) Unexpended balance of the amount advanced for monsoon repairs, refunded at the close of the year and excluded by the Accountant-General from both sides of the account.
	Village Service Fund	..	..	..	30,660	30,671	(5) 11	(5) Charge for printing Special Fund Proceedings in the Government Press, adjusted by the Accountant-General in 1881-82, but by the Collector in 1883-84.
Chingleput	Pound Fund	7,874	7,870	— 4	7,487	7,448	— 39	
	Village Service Fund	..	..	..	1,48,019	1,48,024	5	
Coimbatore	Pound Fund	10,398	10,402	(6) 4	9,949	10,228	(7) 279	(6) Refund of an advance. (7) This represents a sum of Rs. 177 omitted by the Accountant-General, a contribution to Agricultural Services of Rs. 98 adjusted by the Accountant-General in the preceding year, and an advance of Rs. 4 subsequently refunded.
	Irrigation Cess Fund	12,492	12,577	85	..	..	..	
Cuddapah	Pound Fund	9,076	9,031	— 45	8,685	8,729	44	
	Village Service Fund	2,57,424	2,57,215	— 209	..	..	..	
Kistna	Pound Fund	..	..	..	29,972	31,378	(8) 1,406	(8) *Vide* remark (1).
	Village Service Fund	3,79,693	3,79,698	(9) 5	3,88,877	3,88,897	(10) 20	(9) Receipts in Vizagapatam on account of this district, not included by the Accountant-General. (10) This difference is the result of an adjustment made by the Accountant-General. Particulars are not known.

Statement explaining the Discrepancies in the Special Local Fund Accounts for 1882-83, &c.—(*Continued*).

Districts.	Funds.	Receipts.			Charges.			Remarks.
		As per Accountant-General's Statements	As per Collectors' Reports.	Difference.	As per Accountant-General's Statements	As per Collectors' Reports.	Difference.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Kurnool	Pound Fund ..	..	..	..	8,467	9,319	(11) 852	*Vide* remark (1).
	Village Service Fund ..	..	..	..	3,67,050	3,67,060	(12) 10	*Vide* remark (5) above.
	Endowment Fund ..	..	411	(13) 360	..	..	..	(13) The fixed Government grant of Rs. 360 for the year seems to have been credited by the Accountant-General in the accounts of the succeeding year.
Madura	Pound Fund ..	..	..	..	12,141	12,767	(14) 626	*Vide* remark (1) above.
Malabar	Village Service Fund ..	..	..	..	91,543	91,539	— 4	
Nellore	Pound Fund ..	..	..	..	17,678	18,883	(15) 1,205	*Vide* remark (1) above.
Nilgiris	Do. ..	..	..	..	714	1,187	473	
	Village Service Fund ..	..	468	— 4	472	477	5	
Salem	Pound Fund ..	..	..	..	7,859	8,228	(16) 369	*Vide* remark (1) above.
	Irrigation Cess Fund ..	..	472	(16) 369	11,942	13,099	(18) 1,157	(16) and (17) Amounts advanced for the execution of works are at once debited to the proper head in the treasury account, while in the returns sent to the Board they are first shown as advances, and when bills are received the amounts are entered under as recoveries under receipts and the particulars entered under expenditure. This accounts for the difference of Rs. 1,157 both under receipts and charges. The additional difference of Rs. 240 under receipts is due to an adjustment communicated by the Accountant-General only in 1883-84.
	Village Service Fund ..	..	..	..	2,35,947	2,35,965	(19) 18	*Vide* remark (5) above.
	Pound Fund ..	9,790	9,890	(21) 100	9,443	10,347	(20) 904	(19) Rs. 804—*Vide* remark (1) above.
								(20) Rs. 100—Adjustment by the Accountant-General. Particulars not given.
								(21) Rs. 904 — This adjustment was made under receipts also.
Tinnevelly	Village Service Fund ..	..	..	..	..	..	..	(26) Collector's explanation is not clear.
Trichinopoly ..	Pound Fund ..	..	..	..	..	..	..	(22) This amount was included by the Accountant-General in the accounts of 1882-83, but by the Collector in those of 1883-84.
	Village Service Fund ..	1,93,395	1,93,386	(26) — 9	..	..	..	
	Canal and Ferry Fund ..	8,126	7,429	(22) —697	..	..	..	
	Endowment Fund ..	..	..	..	..	2	— 2	
	Pound Fund ..	..	..	..	4,466	4,246	(23) 220	*Vide* remark (1) above.
Vizagapatam	Village Service Fund ..	858	862	(25) 4	719	724	(24) 5	*Vide* remark (5) above.
	Do. ..	..	..	..	1,388	1,409	21	(23) The sum of Rs. 4 collected on account of the Godávari District and included in this district by the Accountant-General in 1881-82 seems to have been deducted by him in this year's accounts.
Arcot, South	Canal and Ferry Fund ..	64	21,700	— 64	..	..	..	
	Pound Fund ..	21,820	21,790	— 30	19,240	19,779	539	
Godávari	Village Service Fund ..	2,69,919	2,69,915	— 4	2,61,313	2,61,325	12	*Vide* remark (5) above.
	Canal and Ferry Fund ..	30,358	30,362	— 4	34,395	35,421	1,026	

NOTE.—No explanation has yet been received for the differences for which no remarks are entered above.

ORDER—dated 13th October 1884, No. 1122, Revenue.

Miscellaneous.

In the foregoing Proceedings the Board of Revenue submit their report on the operations of the Special Local Funds for the year 1883-84.

2. The total assets of all the funds, including the balance at the commencement of the year, amounted to Rs. 58,58,216, and the charges to Rs. 37,10,911, leaving a balance of Rs. 21,47,305 at the close of the year.

3. *Cattle Pound Fund.*—The year opened with a balance of Rs. 22,189 to the credit of this fund, and the receipts and charges during the year amounted to Rs. 2,27,315 and Rs. 2,26,031, respectively. The particulars of the charges are as under:—

	Rs.
Establishment	1,14,173
Construction and repair of Pounds	33,665
Contributions to... Agricultural Services	35,301
Contributions to... Municipalities	1,587
Contributions to... Local Fund Boards	33,611
Miscellaneous	7,694
Total ...	2,26,031

Both the receipts and charges against this fund were in excess* of those of the preceding year as explained in paragraphs 9—13 of the Board's Proceedings. The balance in favor of the Agricultural Services was reduced from Rs. 1,73,522 at the beginning of the year, to Rs. 1,26,351 at the close of it, the receipts and charges during the year amounting, respectively, to Rs. 46,234 and Rs. 93,405.

	Excess. Rs.
* Receipts	26,060
Charges	26,050

4. During the year under review, 178 pounds were newly opened and 14 abolished, the net result being that at the end of the year there were 7,107 pounds against 6,943 at the beginning of it. In their paragraph 16, the Board have given satisfactory details in respect of the general condition of these pounds, and the Government trust that the matter will continue to receive their vigilant attention, as there is yet much room for improvement in several districts.

5. *Endowment Fund.*—Under G.O., 28th February 1884, No. 446, Financial Department, this fund has ceased to exist from the beginning of the current official year, and its transactions for the last year do not call for any special remark.

6. *Village Service Fund.*—This is by far the most important of the Special Local Funds under the Board's control. Its assets during the year, including the opening balance of Rs. 15,46,839, amounted to Rs. 49,60,070, and the charges to Rs. 31,64,221, leaving a balance of Rs. 17,75,849 at the end of the year. As pointed out by the Board, the only way in which these balances can be got rid of is by temporary suspension or reduction of the cess in villages when surplus accrues, and by strengthening the village establishments. The Board should not permit any avoidable delay in the preparation of the necessary proposals in the districts. The receipts of the year should have been classified under the heads "Payments by ryots" and "Contribution by Government," as required by G.O., 17th November 1882, No. 1262, paragraph 9. The necessary details were given in the last year's report and similar statement should be given for the year under review.

7. In compliance with G.O., 18th September 1883, No. 1142, paragraph 7, the Board have given a demand, collection and balance statement of the several items constituting the Village Service Fund. The statement is defective, in that it does not include

the figures for some of the districts and the totals for the Presidency are not given.

	RS.
South Arcot...	2,05,280
Cuddapah	1,11,943
Kistna	82,161
Trichinopoly	71,990
Nellore	67,366

The outstanding balances, current and arrear, are particularly large in the marginally-noted districts, and the Collectors concerned should take steps to clear them at an early date. The Government fear that the old evil of crediting to Land-revenue collections due to cesses still subsists. The balance outstanding in Nellore would more than suffice to pay off the debt due by the Village Service Fund of the district. It is not clear how so large balances are shown in South Arcot, when the bulk of the income is derived from beriz deductions, *i.e.*, percentage allowances either on the collections or on the demand of land revenue. If on the former, there should be no balances as the credit to village fund should be afforded simultaneously with that to land revenue. If on the latter, it would seem that demand on account of land revenue written off the accounts has been retained. The Board should inquire into the matter.

8. *Canal and Ferry Fund and Irrigation Cess Fund.*—The transactions of these funds are fully noticed by the Board and do not call for any remarks from Government.

(True Extract.)

(Signed) H. E. STOKES,
Secretary to Government.

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

Exd. W. H. French.

70 Copies.

P. W. D.

Govt. of {1884} Madras.

REVENUE.

No. 2689 Rd/1st Nov/84

Recorded.

(Signed)

Issued

Recd. *Encl.*

G.O., 13th October 1884, No. 1122.

No. 2689 Rd/1-11-84

OCTOBER.

S. Es.
C. E. for I.
Ly. P. W. Accts.

Special Local Fund Report

for 1883-84, reviewed.

With Order

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue, dated 22nd August 1884, No. 2935:—

Read—the following papers:—

Board's Proceedings, dated	13th	June	1884,	No.		2033.
,, ,, ,,	14th	,,	,,	,,		2050.
,, ,, ,,	23rd	,,	,,	,,		2170.
,, ,, ,,	14th	,,	,,	,,		2049.
,, ,, ,,	20th	,,	,,	,,		2145.
,, ,, ,,	11th	,,	,,	,,		1984.
,, ,, ,,	5th	,,	,,	,,		1888.
,, ,, ,,	8th	July	,,	,,		2327.
,, ,, ,,	22nd	Aug.	,,	,,		2934-A.
,, ,, ,,	23rd	June	,,	,,		2166.
,, ,, ,,	16th	,,	,,	,,		2069.
,, ,, ,,	7th	,,	,,	,,		1932.
,, ,, ,,	5th	,,	,,	,,		1891.
,, ,, ,,	7th	,,	,,	,,		1933.
,, ,, ,,	5th	,,	,,	,,		1890.
,, ,, ,,	16th	,,	,,	,,		2068.
,, ,, ,,	13th	,,	,,	,,		2032.
,, ,, ,,	11th	,,	,,	,,		1983.
,, ,, ,,	10th	,,	,,	,,		1971.
,, ,, ,,	5th	,,	,,	,,		1889.
,, ,, ,,	7th	,,	,,	,,		1931.
,, ,, ,,	12th	,,	,,	,,		2021.

Resolution—dated 22nd August 1884, No. 2935.

The Board resolve to submit to Government their report for 1883-84 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.

Owing to delay in the receipt of district reports, it was not possible to submit the present report by the due date. The last report from Cuddapah was received in this office two months after the prescribed date. References had also to be made to some Collectors, owing to the information furnished in the reports being imperfect.

2. As the report for 1882-83 was submitted without the prescript for 1881-82 as required by G.O., Revenue Department, dated 10th April 1877, No. 1380, the differences between the Accountant-General's figures for 1881-82 and for 1882-83 and those entered in Collector's reports for those years are explained in the appended Statements A and B. These differences are largest under the Pound Fund, owing principally to want of uniformity in apportioning the surplus between Agricultural

Services and the Local and Municipal Funds. Under the recent instructions issued by the Accountant-General, it is presumed that such variations will not occur in future.

3. The abstract statement given below shows the receipts and charges of the several funds for 1883-84 :—

Funds.	Balance on 1st April 1883.	Receipts in 1883-84.	Total.	Expenditure in 1883-84.	Balance on 31st March 1884.
	RS.	RS.	RS.	RS.	RS.
1. Cattle Pound Fund	22,189	2,27,315	2,49,504	2,26,031	23,473
2. Endowment Fund	9,452	14,473	23,925	23,925	..
3. Village Service Fund	15,46,839	33,93,231	49,40,070	31,64,221	17,75,849
4. Canal and Ferry Fund	1,64,127	1,62,195	3,26,322	1,59,892	1,66,430
5. Irrigation Cess Fund	54,053	44,586	98,639	43,437	55,202
	17,96,660	38,41,800	56,38,460	36,17,506	20,20,954
Cattle Pound Fund at the credit of Agricultural Services	1,73,522	46,234	2,19,756	93,405	1,26,351
Total ..	19,70,182	38,88,034	58,58,216	37,10,911	21,47,305

4. The balances at the beginning of 1883-84 entered above have been taken from the Accountant-General's statements, while the receipts and charges are entered according to the figures furnished in the Collectors' reports. The total assets of all the funds, including the balance on 1st April 1883, amounted to Rs. 58,58,216, and the charges to Rs. 37,10,911, leaving a balance of Rs. 21,47,305 at the close of the year. The transactions of each fund will now be reviewed in detail. The receipts and charges for 1882-83 entered in the statements embodied in the present report are those furnished by the Accountant-General.

5. CATTLE POUND FUND.—The total number of pounds at the beginning of the year was 6,943, and it is satisfactory to observe that 178 new pounds were established during the year against 90 in 1882-83. Deducting the 14 pounds abolished, the number on 31st March last was 7,107. The following statement gives these particulars for each district :—

Districts.	NUMBER OF POUNDS			
	At the end of 1882-83.	Abolished in 1883-84.	Constructed in 1883-84.	At the end of 1883-84.
1. Anantapur	117	...	4	121
2. Arcot, North	200	...	25	225
3. Arcot, South	376	...	4	380
4. Bellary	175	...	1	176
5. Canara, South	807	...	...	807
6. Chingleput	123	...	8	131
7. Coimbatore	536	...	...	536
8. Cuddapah	325	...	2	327
9. Ganjam	138	5	1	134
10. Godávari	349	1	16	364
11. Kistna	920	2	10	928
12. Kurnool	254	...	15	269
13. Madura	578	...	6	584
14. Malabar	405	...	...	405
15. Nellore	355	...	1	356
16. Nílgiris	10	...	...	10
17. Salem	147	...	41	188
18. Tanjore	162	2	4	164
19. Tinnevelly	695	4	11	702
20. Trichinopoly	162	...	8	170
21. Vizagapatam	109	...	21	130
Total ...	6,943	14	178	7,107

6. Private pounds are also included in the above statement as directed in paragraph 2 of G.O., dated 9th July 1884, No. 830. The total number of pounds at the end of 1882-83 in North Arcot, Bellary, South Canara, Ganjam, Madura and Malabar entered in the above statement differs from that given in the report for 1882-83 as shown in the margin. In North Arcot and Ganjam, it is stated that the figures given in the last report were incorrect. In the last Madura report, only some of the private pounds were included in the total number, but in the present report, all the 115 are included. In Malabar, it is now reported that there are 257 private pounds, which being added to the number in the last report, the total is 405 as shown above. The addition of the 783 private pounds in South Canara gives the number now entered. The Collector is requested to explain the difference in Bellary.

	As per Report for 1882-83.	As per Report for 1883-84.	Difference.
Arcot, North ...	201	200	— 1
Bellary	173	175	+ 2
Canara, South ...	24	807	+783
Ganjam	152	138	— 14
Madura	489	578	+ 89
Malabar	148	405	+257
Total ...	1,187	2,303	1,116

7. In the special reports submitted by Collectors and disposed of in G.O., dated 23rd June 1884, No. 782, it was stated that 100 additional pounds had been sanctioned in Salem, 55 in Tanjore, 47 in Ganjam and 37 in Vizagapatam. In Tanjore, it is stated that arrangements were made too late in the year to admit of a larger number of pounds being constructed. Probably the same was the case in the other districts also.

8. 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.

—	1883-84. Receipts.	1883-84. Charges. Establishment.	1883-84. Charges. Construction and Repair of Pounds.	1883-84. Charges. Miscellaneous.	1883-84. Charges. Contributions. To Agricultural Service.	1883-84. Charges. Contributions. To Municipalities.	1883-84. Charges. Contributions. To Local Funds.	1883-84. Charges. Total.	1883-84. Balance.	1882-83. Balance.	1882-83. Receipts.	1882-83. Total.	1882-83. Charges.	1882-83. Balance.	— Receipts.
1	7	9	10	11	12	13	14	15	16	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur	4,101	2,636	434	180	400	8	392	4,050	372	57	3,524	3,581	3,260	321	4,101
2. Arcot, North	9,413	4,559	1,391	22	1,510	52	1,459	8,993	819	..	8,337	8,337	7,938	399	9,413
3. Arcot, South	11,911	6,685	1,565	321	1,204	60	1,144	10,979	281	—376	9,929	9,553	10,204	—651	11,911
4. Bellary	6,612	3,068	171	56	1,043	62	982	5,382	1,339	912	4,657	5,569	4,460	1,109	6,612
5. Canara, South	1,434	652	219	7	235	43	192	1,348	170	..	1,123	1,123	1,039	84	1,434
6. Chingleput	8,175	4,091	565	728	1,250	39	1,211	7,884	1,034	356	7,874	8,230	7,487	743	8,175
7. Coimbatore	10,461	6,291	975	960	1,109	111	998	10,444	388	98	10,398	10,496	10,125	371	10,461
8. Cuddapah	9,532	4,265	619	83	2,168	38	2,065	9,138	1,521	736	9,076	9,812	8,685	1,127	9,532
9. Ganjam	3,997	1,763	978	122	553	18	548	3,982	518	—18	3,603	3,555	3,082	503	3,997
10. Godávari	23,383	9,876	4,705	222	5,131	207	4,524	25,065	2,936	—5,089	28,947	23,858	19,240	4,618	23,383
11. Kistna	33,401	17,581	2,881	2,272	5,191	151	5,041	33,117	3,053	1,407	31,334	32,741	29,972	2,769	33,401
12. Kurnool	10,499	4,733	791	116	1,951	40	1,869	9,500	1,566	829	8,205	9,034	8,467	567	10,499
13. Madura	14,952	7,788	2,494	188	2,163	86	2,076	14,795	1,717	625	13,076	13,701	12,141	1,560	14,952
14. Malabar	3,416	1,563	894	191	176	85	90	2,999	514	1,254	2,965	4,219	4,122	97	3,416
15. Nellore	21,237	9,476	1,736	59	4,909	186	4,724	21,090	3,358	1,206	19,683	20,889	17,678	3,211	21,237
16. Nilgiris	1,533	685	807	37	124	111	14	1,778	219	—119	1,297	1,178	714	464	1,533
17. Salem	8,412	3,392	1,797	1,313	1,138	49	1,090	8,779	716	731	8,211	8,942	7,859	1,083	8,412
18. Tanjore	20,505	11,545	7,772	631	835	64	770	21,617	544	2,363	19,713	22,076	20,420	1,656	20,505
19. Tinnevelly	11,281	6,646	648	130	1,920	131	1,789	11,264	1,048	..	10,420	10,420	9,389	1,031	11,281
20. Trichinopoly	10,336	5,498	837	51	2,028	37	1,991	10,442	1,021	780	9,790	10,570	9,443	1,127	10,336
21. Vizagapatam	3,724	1,380	1,486	5	263	9	242	3,385	339	512	3,734	4,246	4,246	..	3,724
Total ..	2,49,504	1,14,173	33,665	7,694	35,301	1,587	33,611	2,26,031	23,473	6,264	2,15,896	2,22,160	1,99,971	22,189	2,27,315

9. The balance at the beginning of the year was Rs. 22,189, and the collections during the year amounted to Rs. 2,27,315, making a total of Rs. 2,49,504. The expenditure was Rs. 2,26,031, leaving a balance of Rs. 23,473. The receipts were in excess of those of the preceding year in all districts except Godávari and Vizagapatam, in which there were decreases of Rs. 5,564 and Rs. 10, respectively :—

Districts.	Increase.	Districts.	Increase.
1. Anantapur ...	577	11. Kurnool ...	2,294
2. Arcot, North ...	1,076	12. Madura ...	1,876
3. Arcot, South ...	1,982	13. Malabar ...	451
4. Bellary ...	955	14. Nellore ...	1,554
5. Canara, South ...	311	15. Nilgiris ...	236
6. Chingleput ...	301	16. Salem	201
7. Coimbatore ...	63	17. Tanjore ...	792
8. Cuddapah ...	456	18. Tinnevelly ...	861
9. Ganjam ...	394	19. Trichinopoly ...	546
10. Kistna ...	2,067	Total ...	16,993

10. The more important variations are noticed below :—

The increase in North Arcot is attributed to the establishment of new pounds and to the reservation of a large extent of land on account of forest conservancy.

In South Arcot, Kistna and Madura, it is stated to be due to a larger number of cattle having been impounded in the year.

In Kurnool, the increase was due to the establishment of additional pounds.

In Nellore, it is stated to be the result of greater care taken by ryots for the protection of their crops.

The apparent decrease in Godávari is due to the refund in 1882-83 of Rs. 7,127, that amount having been spent from the Pound Fund in previous years on coal-boring operations.

11. The expenditure, which for the most part depends upon the available assets, shows a net increase of Rs. 26,050, resulting from a gross increase of Rs. 28,034 in nineteen districts, against a gross decrease of Rs. 1,984 in two, as shown below :—

Districts.	Increase.	Districts.	Decrease.
	Rs.		Rs.
1. Anantapur	790	1. Malabar	1,123
2. Arcot, North	1,055	2. Vizagapatam	861
3. Arcot, South	775		
4. Bellary	922		
5. Canara, South	309		
6. Chingleput	397		
7. Coimbatore	319		
8. Cuddapah	443		
9. Ganjam	900		
10. Godávari	5,825		
11. Kistna	3,145		
12. Kurnool	1,033		
13. Madura	2,654		
14. Nellore...	3,412		
15. Nilgiris...	1,064		
16. Salem	920		
17. Tanjore	1,197		
18. Tinnevelly	1,875		
19. Trichinopoly	999		
Total ...	28,034	Total ...	1,984

12. The increase was due to the following causes :—

In several districts, the commission paid to pound-keepers increased with the receipts.

In most districts, the expenditure on the construction and repair of pounds and the provision of water-troughs and feeding-racks exceeded that of the previous year.

In some districts, the balance available for transfer being larger, there was an increase in the amounts credited to Agricultural Services and to Local and Municipal Funds.

13. The decrease in Malabar is stated to be due to most of the pounds having been repaired and water-troughs and feeding-racks provided in 1882-83.

14. The expenditure is classified as follows :—

	Rs.
Establishment...	1,14,173
Construction and repair of pounds	33,665
Miscellaneous	7,694
Contributions to—	
Agricultural Services	35,301
Local Funds	33,611
Municipalities	1,587
Total ...	2,26,031

15. There are differences between the amounts credited to Agricultural Services and those transferred to Local and Municipal Funds in the districts of Cuddapah, Ganjam, Kurnool and Vizagapatam. The difference in Cuddapah is stated to be due to an adjustment made, in accordance with the Accountant-General's instructions, to rectify omissions in the accounts of 1879. In Ganjam, the rule that the net surplus collections of pounds in Municipalities should be equally distributed between Agricultural Services and Municipalities is stated to have been lost sight of till November 1883. The difference in Kurnool is due to the adjustment made in consequence of an excess credit to Local Funds in 1882-83. The difference in Vizagapatam is not explained. The Collector is requested to explain this difference as well as that noticed in paragraph 13 of Board's Proceedings, dated 11th August 1883, No. 2340.

16. The general condition of the pounds is improving, and steps are everywhere being taken to provide them with appliances for feeding and watering the impounded cattle. The following detailed information is furnished on the subject in the several district reports :—

Anantapur.—In the Gooty and Temporary Deputy Collector's Divisions, all the pounds are pucka-built structures. Those in the former division are supplied with both water-troughs and feeding-racks, but there are no feeding-racks in the pounds of the latter division. All the pounds in the Head Assistant's Division are stated to be in a good state of repair, but owing to want of funds, earthen vessels have been replaced by stone water-troughs in only 25 places. Strict orders have been issued to Tahsildars to plant umbrageous evergreen trees around the pounds.

North Arcot.—Of the 225 pounds in the district, 165 are simply enclosed by walls of earth or stone. The remaining 60 have thatched sheds also. One hundred and eighty-seven pounds were provided with water-troughs and feeding-racks up to the close of the year.

South Arcot.—All the pounds in the district are generally in good condition. In the Sub-division, the pounds in certain villages of one taluk only are permanent structures. In the Head Assistant's Division, the construction of permanent structures is in progress for 9 pounds out of 59. In Cuddalore Taluk, 33 pounds out of 35 were converted into pucka buildings with feeding-racks and water-troughs. There was difficulty in obtaining a suitable site for one of the remaining two, and the other was only experimentally established in the year. It is also stated that the General Deputy Collector submitted in February 1884 estimates for the construction of 24 pounds with water-troughs and feeding-racks, and that he has promised to send estimates for

pucka buildings for other pounds. Umbrageous evergreen trees are being planted near the pounds.

Bellary.—Out of 176 pounds, 155 are reported to be in good condition and 21 to require repair ; 173 pounds are supplied with water-troughs and 5 of them have also feeding-racks. It is stated that every effort is being made to plant shady trees near all the pounds.

Canara, South.—The 24 Government pounds are substantial roofed buildings, and 23 of them are in serviceable order. Feeding-racks and water-troughs are provided in 17. The private pounds are substantial roofed enclosures, in which the Village Munsifs shelter their own cattle.

Chingleput.—Of the 131 pounds, 13 are built of brick and the rest are enclosed by mud walls. Seventy-eight pounds have been provided with water-troughs and feeding-racks and 26 with the former alone. It is stated that 44 pounds afford shade to the cattle, and in thirty trees were planted during the year.

Coimbatore.—Two hundred and eleven pounds are in a good state. The rest require repair. Sixty-three pounds were put in order during the year. Three hundred and forty-three pounds are provided with stone troughs and others have earthen pots. Orders have been issued to plant trees in and close to the pounds.

Cuddapah.—The pounds in the district are generally in good condition, and steps are being taken to execute the necessary repairs to those requiring them. Almost all the pounds are provided with water-troughs and feeding-racks.

Ganjam.—Only one of the 134 pounds is pucka built. Forty-one pounds have been repaired in the year ; and including these, 62 are in good order. Steps are being taken for repairing the others. Feeding-racks and water-troughs have been provided in some of the pounds, and orders have been issued for their provision in the others and for planting trees near them.

Godávari.—Most of the pounds are now provided with water-troughs and feeding-racks, and steps are being taken to plant trees for shelter. Only three pounds are pucka built, but the condition of the pounds is generally good.

Kistna.—One hundred and seventeen pounds were provided with water-troughs and feeding-racks, and twenty-one with sheds also. Most of the pounds in this district are enclosed by mud walls, but a few are fenced only. On the whole, the pounds are in good condition. Proposals were sanctioned to build pucka structures in taluk and divisional stations. It is stated that steps will be taken to plant trees near the pounds.

Kurnool.—Of the 269 pounds in the district, 234 are in good condition and the rest are in need of repair.

Madura.—Of the 584 pounds, 191 are pucka-built structures, the rest being enclosed by mud walls. With the exception of 50 pounds which are in need of some repairs, all the pounds are in serviceable order. Nearly half the number of pounds have been supplied with water-troughs and feeding-racks, and the rest will be provided with these appliances in due course. Steps are also being taken to plant trees in or close to the pounds.

Malabar.—The pounds are in fair order, with the exception of a few in the sub-division. With the exception of some of the private pens which are rented by Government, almost all the pounds are provided with water-troughs and feeding-racks. All the pounds in the district have thatched roofs. The Collector should endeavour to provide the private pounds also with the necessary appliances for feeding and watering cattle.

Nellore.—Two large and strong pounds—one at Nellore and the other at Naidupet —have been constructed at a cost of Rs. 240 and Rs. 88, and five are in progress in the Kávali Taluk at an average cost of Rs. 51 each. Sixty-nine pounds were repaired in the year. One hundred and seventy-seven pounds are in good order, and 179 require repair. Appliances for feeding and watering have been provided in 17 pounds, and they will be supplied to others as funds become available.

Nilgiris.—The pounds were generally in good condition. It is stated that water-troughs and feeding-racks were wanting in some pounds, and that they will be supplied when funds are available.

Salem.—Forty-six of the old pounds have been repaired, and almost all the pounds are now said to be in good condition. With the exception of 36, all the pounds have been provided with water-troughs and feeding-racks.

Tanjore.—Almost all the pounds are in good order, and water-troughs have been provided in some of them. Umbrageous evergreen trees are being planted near the pounds.

Tinnevelly.—Of the 702 pounds in the district, three are pucka-built and the rest are enclosed by mud walls. Thatched sheds are attached to most of them. Stone or earthen vessels for watering cattle have been supplied to a good many and feeding-racks to some. Umbrageous trees are being planted around the pounds.

Trichinopoly.—One hundred and twenty pounds are in serviceable condition, and have been provided with water-troughs and feeding-racks. The improvement of the remaining pounds is receiving attention. The divisional officers have been requested to arrange for the construction of twenty-three new pounds, and to augment their number as funds become available. The planting of trees for shade is also being attended to.

Vizagapatam.—Of the one hundred and thirty pounds in the district, seven are provided with pucka structures and the rest are enclosed by mud-walls. One hundred and twenty-six pounds are in good order and the remaining four need repair. Eighty-two pounds are provided with water-troughs and feeding-racks. Trees have been planted in ninety-two pounds.

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

	Rs.
Balance on 1st April 1883	1,73,522
Receipts	46,234
Total ...	2,19,756
Charges	93,405
Balance on 31st March 1884 ...	1,26,351

18. ENDOWMENT FUND.—This fund ceased to exist from the commencement of the current official year, as directed in G.O., dated 28th February 1884, No. 446, Financial Department. Its transactions for the last year related to the undermentioned institutions:—

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

The chattram and dispensary at Gooty, in the Anantapur District, have been transferred to the Local Fund Board of the circle, and the Brahmin chattram at Ootacamund to the Municipal Commissioners of Ootacamund. Of the six chattrams shown against Tinnevelly, four have been handed back to the Huckdars (claimants) and one was transferred to the Tinnevelly Local Fund Board. The remaining one chattram will be made over to the owner in the current year, and in the mean time the funds belonging to it have been credited to Revenue Deposits. The Munro Tope at Pattikonda, in the Kurnool District, will continue in charge of the Collector, its transactions being shown under Deposits.

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

—	Balance on 31st April 1883.	Receipts. Fixed Allowance granted by Government.	Receipts. Rents.	Receipts. Miscellaneous.	Receipts. Total.	Total including Balance.	Charges. Establishment.	Charges. Contingent Charges.	Charges. Transferred to other Heads.	Charges. Total.	Balance on 31st March 1884.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Anantapur — Munro Chattram Fund	3,462	2,050	..	..	2,050	5,512	418	3,142	1,952	5,512	..
Anantapur — Munro Dispensary Fund ..	— 943	..	..	4,064	4,064	3,121	2,906	215	..	3,121	..
Kurnool	473	..	54	..	54	527	47	28	462	527	..
Nilgiris	..	120	..	..	120	120	84	36	..	120	..
Tinnevelly	6,460	..	8,185	..	8,185	14,645	594	5,364	8,687	14,645	..
Total ..	9,452	2,170	8,239	4,064	14,473	23,925	4,049	8,785	11,101	23,925	..

20. The Munro Chattram at Gooty receives a Government grant of Rs. 2,050. The expenditure in the past year from it and from the opening balance was as follows:—

	Rs.
Establishment	418
Repairs	13
Amount transferred to the Munro Dispensary Fund	3,118
Miscellaneous	11
Balance transferred to Local Funds	1,952
Total ...	5,512

21. The dispensary at the same place was maintained partly by an appropriation from the chattram funds and partly by contribution from Local Funds. The particulars of the expenditure on it were as follows:—

	Rs.
Establishment	2,906
Diet of patients	75
Value of medicines	77
Miscellaneous	63
Total ...	3,121

The following statement shows the number of patients treated at the dispensary:—

—	In-Patients. 1882-83.	In-Patients. 1883-84.	Out-Patients. 1882-83.	Out-Patients. 1883-84.
Remaining at the beginning of the year ...	2	2	35	47
Admitted in the year	82	50	2,533	2,408
Total treated ...	84	52	2,568	2,455
Died	9	4	...	...
Average daily sick	5·55	3·60	49·86	41·89

The falling off in the number of in and out patients is attributed to the improvement in the sanitary condition of the town and to the greater care taken in preventing the pollution of drinking water.

22. The particulars of the expenditure on the chattrams in Tinnevelly are as follows:—

	Rs.
Establishment	594
Cost of feeding indigent persons	282
Repair of chattrams	123
Assessment on chattram lands	4,810
Contingencies	149
Balance of Kuttalam chattram transferred to the Local Fund Board.	6,842
Do. of Kovilpatti chattram transferred to Revenue Deposits ...	1,576
Do. transferred to the owner of Chickinarasiyar's chattram ...	269
Total ...	14,645

23. VILLAGE SERVICE FUND.—The following statement shows the receipts and charges of the Village Service Fund.

—	1882-83. Balance on 1st April 1882.	1882-83. Receipts.	1882-83. Total Receipts.	1882-83. Expenditure.	Balance on 31st March 1883.	1883-84. Receipts. 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.	Total including Balance.	Expenditure.	Balance at the end of the Year.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur ..	4,086	2,230	6,316	948	5,368	..	980	..	...	..	2,337	3,317	8,685	1,192	7,493
2. Arcot, North ..	39,877	1,27,135	1,67,012	1,17,219	49,793	5,526	87,157	43,847	18,370	89	* 5,230	1,60,219	2,10,012	1,47,117	62,895
3. Arcot, South ..	84,125	2,50,878	3,35,003	2,24,390	1,10,613	..	2,79,315	37,180	..	..	..	3,16,495	4,27,108	2,49,746	1,77,362
4. Bellary	6,061	3,339	9,400	1,388	8,012	..	408	272	173	..	* 2,807	3,660	11,672	2,327	9,345
5. Canara, South ..	10,098	49,028	59,126	30,660	28,466	..	33,975	52,707	..	10	34	86,726	1,15,192	78,748	36,444
6. Chingleput ..	33,082	2,19,144	2,52,226	1,48,019	1,04,207	..	14,721	1,24,649	59,896	1,410	..	2,00,676	3,04,883	1,45,616	1,59,267
7. Coimbatore ..	1,162	1,130	2,292	8	2,284	..	..	..	..	..	* 1,409	1,409	3,693	18	3,675
8. Cuddapah ..	30,989	2,57,424	2,88,413	2,51,940	36,473	..	911	1,13,541	1,25,989	499	* 8,210	2,49,150	2,85,623	2,52,187	33,436
9. Ganjam ..	1,885	597	2,482	282	2,200	3,952	394	..	..	..	* 118 44	4,508	6,708	4,594	2,114
10. Godávari ..	4,43,762	2,69,919	7,13,681	2,61,313	4,52,368	..	..	1,8..	1,15,405	264	447	3,04,553	7,56,901	2,61,846	4,95,055
11. Kistna	96,024	3,79,693	4,75,717	3,88,877	86,840	1,4..	59,411	3,03,834	58,493	296	* 3,511 9	4,27,025	5,13,865	3,84,477	1,29,388
12. Kurnool	1,31,235	3,48,008	4,79,243	3,67,050	1,12,193	..	38,783	67,002	2,09,548	(a) 17,815 14	* 17,531 22	3,50,715	4,62,908	3,71,299	91,609
13. Madura	7,273	3,039	10,312	2,327	7,985	..	2,862	..	2,197	8	160	5,227	13,212	2,109	11,103
14. Malabar	60,059	91,460	1,51,519	91,543	59,976	91,746	..	..	..	..	98	91,844	1,51,820	91,912	59,908
15. Nellore	60,691	2,34,977	2,95,668	2,74,214	21,454	..	..	1,43,195	56,028	..	..	1,99,223	2,20,677	21,454 2,12,856	—13,633
16. Nilgiris	..	472	472	472	..	..	1,930	..	..	..	29	1,959	1,959	1,942	17
17. Salem	64,454	2,40,275	3,04,729	2,34,235	70,494	..	1,10,000	1,17,776	401	(a) 10,809 47	36	2,39,069	3,09,563	2,36,641	72,922
18. Tanjore	28,207	2,83,693	3,11,900	2,74,120	37,780	..	2,78,500	..	..	..	* 956	2,79,456	3,17,236	2,77,827	39,409
19. Tinnevelly ..	1,17,929	2,51,382	3,69,311	2,35,947	1,33,364	..	64,142	1,98,514	1,106	7,190	14	2,70,966	4,04,330	2,48,511	1,55,819
20. Trichinopoly ..	1,92,497	1,93,395	3,85,892	1,69,204	2,16,688	..	65,541	1,13,314	10,415	(a) 5,985 518	21	1,95,794	4,12,482	1,71,074	2,41,408
21. Vizagapatam ..	142	858	1,000	719	281	..	..	..	1,260	..	..	1,260	1,541	728	813
Total ..	14,13,638	32,08,076	46,21,714	30,74,875	15,46,839	1,02,695	10,39,030	15,04,248	6,59,281	44,954	43,023	33,93,231	49,40,070	31,64,221	17,75,849

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

24. The balance at the beginning of the year was Rs. 15,46,839, and the receipts of the year were Rs. 33,93,231, making total of Rs. 49,40,070. The expenditure amounted to Rs. 31,64,221, leaving a balance of Rs. 17,75,849.

25. As directed in paragraph 7 of G.O., dated 18th September 1883, No. 1142, a demand, collection, and balance statement of the several items constituting the fund is subjoined:—

Districts.	Cess under Act IV of 1864.						Meraths collected in addition to the Land Assessment.					
	Demand.		Collection.		Balance.		Demand.		Collection.		Balance.	
	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.
1	2	3	4		6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur ..	..	..	..	..	..	..	..	..	..	..	..	..
2. Arcot, North ..	..	43,847	..	43,847	..	..	2,770	4,470	2,770	2,755	..	1,715
3. Arcot, South ..	9,939	37,205	2,341	34,840	7,59[illegible]	365	1	..	1	..	..	..
4. Bellary ..	..	..	..	..	..	..		..	..	..	..	..
5. Canara, South ..	16,744	43,537	16,569	36,093	1	7,[illegible]44		..	..	..	..	..
6. Chingleput ..	26,941	1,[illegible]61	26,[illegible]01 (r) [illegible]40	98,562 (r) 44					..	..		
7. Coimbatore ..	..	..	..	..	..	..	..	..	..	..	..	..
8. Cuddapah ..	38,570	1,13,127	33,775	79,766	4,795	33,361	..	..	..	..	..	..
9. Ganjam ..	..	..	..	..	..	..	..	3,952	..	3,952	..	..
10. Godávari ..	41,126	1,79,474	35,467 (r) 1,411	1,52,950	4,248	26,524	..	..	..	..	..	..
11. Kistna	74,103	2,65,349	60,924	2,25,327	13,179	40,022	6,552	30,961	2,518	29,107	4,034	1,854
12. Kurnool ..	..	78,281	..	59,051	..	19,230	..	..	..	..	..	..
13. Madura ..	..	..	..	..	..	..	..	..	..	..	..	..
14. Malabar ..	..	..	..	..	..	..	..	92,302	..	91,746	..	556
15. Nellore	38,414	1,48,270	20,803	1,22,392	17,611	25,878	..	..	..	..	..	..
16. Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..
17. Salem	19,048	1,00,657	17,118 37	97,515	1,893	3,142	..	..	..	..	..	..
18. Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..
19. Tinnevelly ..	42,603	1,76,871	40,855	1,57,659	1,748	19,212	..	..	..	..	..	..
20. Trichinopoly ..	36,642	1,05,458	35,142 (r) 962	78,172	538	27,286	..	..	..	..	..	..
21. Vizagapatam ..	..	..	..	..	..	..	..	..	..	..	..	..

(r) Remissions.

Districts.	Deduction from Beriz.						Quit-rent on enfranchised Inams.					
	Demand.		Collection.		Balance.		Demand.		Collection.		Balance.	
	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.
	14	15	16	17	18	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur	..	980	..	980	..	..	..	..	..	..	..	..
2. Arcot, North	27,859	84,183	26,939	60,252	920	23,931	6,153	17,910	3,271	15,099	2,882	2,811
3. Arcot, South	2,11,780	2,62,851	1,12,917	1,66,397	98,863	96,454	..	..	..	..	..	..
4. Bellary	..	..	..	..	..	..	..	..	..	..	..	..
5. Canara, South	..	33,975	..	33,975	..	..	..	..	..	..	..	..
6. Chingleput	2,968	11,753	2,968	11,753	..	..	35,567	42,403	33,035 (r) 2,532	27,001	..	15,402
7. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..
8. Cuddapah	810	660	649	962	161	398	63,117	1,28,557	46,438	79,551	16,679	49,006
9. Ganjam	..	391	..	4	..	..	..	..	..	..	..	..
10. Godávari	..	..	..	..	..	..	32,284	1,10,368	28,[illegible]44 (r) 591	87,061	3,349	23,307
11. Kistna	9,041	36,629	8,491	33,[illegible]2	550	,947	20,384	60,143	15,380 (r) 550	47,024	4,454	13,119
12. Kurnool	17,565	36,624	14,311	33,758	3,254	2,866	23,579	2,14,169	16,812	2,00,280	6,767	13,889
13. Madura	547	3,256	20	2,834	518	422	4,256	2,119	940	1,256	3,316	863
14. Malabar	..	..	..	..	..	..	..	..	..	..	..	..
15. Nellore	..	..	..	..	..	..	26,587	53,318	13,393	42,635	13,194	10,683
16. Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..
17. Salem	5	1,10,000	5	1,10,000	..	..	190	327	94	293	96	34
18. Tanjore	3,964	2,78,688	2,942	2,76,514	1,022	2,174	..	..	..	..	..	..
19. Tinnevelly	554	63,872	331	63,749	223	123	..	485	485	621	..	470
20. Trichinopoly	43,299	63,302	42,061 (r) 627	23,480	611	39,822	5,253	8,836	4,586 (r) 361	5,828	306	3,008
21. Vizagapatam	..	..	..	..	..	..	436	1,037	392	869	44	168

(r) Remissions.

Districts.	Miscellaneous. Demand. Arrears.	Demand. Current.	Collection. Arrears.	Collection. Current.	Balance. Arrears.	Balance. Current.	Total. Demand. Arrears.	Demand. Current.	Collection. Arrears.	Collection. Current.	Balance. Arrears.	Balance. Current.
	26	27	28	29	30	31	32	33	34	35	36	37
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Anantapur	824	2,176	280	2,057	544	119	824	3,156	280	3,037	544	119
2. Arcot, North	4,840	4,541	3,546	1,739	1,294	2,802	41,622	1,54,951	36,526	1,23,692	5,096	31,259
3. Arcot, South	..	..	..	..	..	..	2,21,720	3,00,056	1,15,259	2,01,237	1,06,461	98,819
4. Bellary	..	..	..	..	..	..	..	..	..	..	..	..
5. Canara, South	..	44	..	44	..	..	16,744	77,556	16,569	70,112	175	7,444
6. Chingleput	758	1,221	425 (r) 333	985 (r) 7	..	229	66,234	1,62,408	62,429 (r) 3,805	1,38,248 (r) 51	..	24,109
7. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..
8. Cuddapah	10,416	5,836	5,443	3,266	4,973	2,570	1,12,913	2,48,180	86,305	1,62,845	26,608	85,335
9. Ganjam	..	162	..	162	..	..	..	4,508	..	4,508	..	..
10. Godávari	..	711	..	711	..	..	73,410	2,90,553	63,811 (r) 2,002	2,40,722	7,597	49,831
11. Kistna	2,060	4,922	790 (r) 430	3,760	840	1,162	1,12,140	3,98,004	88,103 (r) 980	3,38,900	23,057	59,104
12. Kurnool	..	8,918	..	8,918	..	..	41,144	3,37,992	31,123	3,02,007	10,021	35,985
13. Madura	1,009	356	47	122	962	234	5,812	5,731	1,016	4,212	4,796	1,519
14. Malabar	..	98	..	98	..	..	..	92,400	..	91,844	..	556
15. Nellore	..	..	..	..	..	..	65,001	2,01,588	34,196	1,65,027	30,805	36,561
16. Nílgiris	..	..	..	..	..	..	..	..	..	..	..	..
17. Salem	..	10,892	..	10,892	..	..	19,243	2,21,876	17,218 (r) 37	2,18,700	1,988	3,176
18. Tanjore	..	..	..	..	..	..	3,964	2,78,688	2,942	2,76,514	1,022	2,174
19. Tinnevelly	6	7,259	6	7,259	..	..	43,648	2,49,093	41,677	2,29,288	1,971	19,805
20. Trichinopoly	928	6,546	67 (r) 513	6,457 (r) 18	348	71	86,122	1,84,142	81,856 (r) 2,463	1,13,937 (r) 18	1,803	70,187
21. Vizagapatam	..	..	..	..	..	..	436	1,037	392	869	44	168

(r) Remissions.

The collections shown here differ from those entered in the statement at paragraph 23 *supra* to the extent noted in the margin. In South Canara, interest on arrears and certain miscellaneous receipts are excluded from the demand, collection, and balance statement. The difference in Kistna is not explained. In Salem there was an excess collection over the demand of Rs. 3,142 under Village Cess and of Rs. 14 under Quit-rent on enfranchised Service Inams. In the demand, collection, and balance statement, Rs. 5 are shown as arrear collection under beriz deduction, but the amount is not included in the total receipts. The Collector is requested to explain the omission. The Collectors of Coimbatore and Nílgiris have not forwarded any demand, collection, and balance statement; the Collector of Kurnool has furnished a statement for nine months of the fasli year, and the Collector of Bellary has not distinguished arrears from current.

		RS.
South Canara	... ...	45
Kistna	... ...	22
Salem	... ...	3,151

26. The Village Service Cess Act was in operation in 1882-83 in the districts of South Canara, Chingleput, Godávari, Kistna, Kurnool, Nellore, Salem, Tinnevelly and Trichinopoly, in seven taluks of the Cuddapah District, in the Wálajápet Taluk of North Arcot, in the Chidambram Taluk of South Arcot, and in three villages of the Bellary District. The Act was extended to the Nílgiri District in the year under report—*vide* G.O., Revenue Department, dated 28th April 1884, No. 561. The total receipts from this source were Rs. 15,04,248, against Rs. 13,75,907 in the previous year. The increase is mainly due to greater promptitude in enforcing collections and to the circumstance that the Act was in force in South Canara only for a portion of the year (from July 1882) in 1882-83. The arrear collections of cess in South Arcot and the current collections in Cuddapah, Kurnool and Trichinopoly were very unsatisfactory. In Cuddapah, however, an additional sum of Rs. 25,526 is said to have been collected by 30th June last. The Collectors of the other districts are requested to take steps for the early recovery of the outstandings.

27. Merahs collected from the ryots in addition to the assessment are shown as Rs. 1,02,695 against Rs. 1,21,238 in 1882-83. These were levied in the districts of North Arcot, Ganjam, Kistna and Malabar. The Collector of Cuddapah is requested to report why no receipts are shown under this head in his district, though they appear in past years. These customary fees are now for the first time included in the accounts of the Ganjam District. The Collector states that the merahs are paid direct to the village officers by ryots, and that whatever amount those officers say they have received is entered in the accounts. The Board see no reason why these fees when paid in money should not be entered in the puttas and realized from the ryots. In the demand, collection, and balance statement of Kistna, Rs. 31,625 are shown under Merahs, while in the general statement of receipts only Rs. 1,471 are entered. The Collector is requested to explain the difference.

28. Deductions from beriz amounted to Rs. 10,39,030 against Rs. 10,08,250 in the preceding year. The increase is large in South Arcot and is attributed to the vigorous measures adopted for the collection of revenue. Nevertheless there are very large outstandings both under arrears and current. The Collector of Trichinopoly is requested to state why out of a current demand of Rs. 63,302, only Rs. 23,480 were realized. In the revised classification of receipts furnished by the Collector of Kistna with his letter, dated 17th July 1884, No. 2245, the income under this head is shown as Rs. 59,411, whereas the amount entered in the demand, collection, and balance statement is Rs. 42,173.

29. Rupees 6,59,281 were realized from quit-rent on enfranchised service inams against Rs. 6,36,849 in 1882-83. The increase is principally in Chingleput, and is attributed "to the prompt realization of the outstanding arrears and to the more punctual collection of the current kists," but it is observed that more than a third of the current demand remained uncollected at the end of the year. Subsequent collections have reduced the arrears in Cuddapah. The Collector of Madura requests sanction for writing of a large portion of the arrears in his district.

30. The other items of revenue belonging to this fund are—

	RS.
Receipts from Service Inams of vacant offices and from relinquished Inams	39,772
Interest on Government Securities	34,609
Interest on arrears of Revenue	10,345
Miscellaneous	3,251

The amount of Governmrnt securities in favor of the fund at the end of the year was the same as in the previous year, viz., Rs. 8,67,400, and the whole of the interest due for the year has beeen drawn as shown below :—

Districts.	Nominal value of Securities.	Interest calculated at 4 per cent	Commission at ¼ per cent. on interest.	Interest credited ot the Fund.
	RS.	RS.	RS.	RS.
1. Kurnool	4,46,500	17,860	45	17,815
2. Salem	2,70,900	10,836	27	10,809
3. Trichinopoly	1,50,000	6,000	15	5,985
Total ...	8,67,400	34,696	87	34,609

The large sum of Rs. 7,190 shown as interest on arrears in the Tinnevelly District was transferred from Land Revenue, to which head it had in previous years been erroneously credited.

31. The total disbursements of the year were Rs. 31,64,221 against Rs. 30,74,875 expended in 1882-83. The net increase of Rs. 89,346 resulted from a gross increase of Rs. 1,36,271 in seventeen districts and a gross decrease of Rs. 46,925 in four as shown below :—

	RS.
1. Anantapur	244
2. Arcot, North	29,898
3. Arcot, South	25,356
4. Bellary	939
5. Canara, South	48,088
6. Coimbatore	10
7. Cuddapah	247
8. Ganjam	4,312
9. Godávari	533
10. Kurnool	4,249
11. Malabar	369
12. Nilgiris	1,470
13. Salem	2,406
14. Tanjore	3,707
15. Tinnevelly	12,564
16. Trichinopoly	1,870
17. Vizagapatam...	9
Total ...	1,36,271

	RS.
1. Chingleput	2,403
2. Kistna	4,400
3. Madura	218
4. Nellore	39,904
Total ..	46,925

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

In North Arcot, partly to the payment of arrears to the village establishment of the Wálajápet Taluk, which were withheld pending the revision of the establishment, and partly to the more prompt payment of the salaries due for the year under report.

In South Arcot, to the payment of arrears of salaries to the village establishment.

In South Canara, chiefly to the village establishment having been paid according to the revised scale for the whole of the year.

In Ganjam, the increase is due to the payment of merahs being for the first time shown under the fund.

In Tinnevelly, to a sum of Rs. 10,856 erroneously credited to the fund having been transferred to Land Revenue.

33. The decrease in Kistna is stated to be due to there being no payment of arrears in the year, and that in Nellore is owing to the amount repaid to Provincial Services in 1882-83.

34. The balance at the end of the year exceeds a lakh in the districts of South Arcot, Chingleput, Godávari, Kistna, Tinnevelly and Trichinopoly. Government have approved of a model scheme for the revision of the village establishment in the Tiruvallúr Taluk of the Chingleput District, and they have directed that proposals for the other taluks should be deferred pending final orders on the revision of the existing rules, upon which they have desired the Board and the Director of Revenue Settlement to report. The proposals from Godávari and Tinnevelly are with the Director of Revenue Settlement, who has called for further information from the Collectors in connection with the proposals. The Collector of Trichinopoly proposed that the balance of the Village Service Fund should be invested in Government securities, and that Act IV of 1864 should be amended so as to make the cess collections of one village available for expenditure in another. He has been informed in Board's Proceedings, dated 22nd July 1884, Mis. No. 6857, that the orders of Government upon these points (*vide* G.O., Revenue Department, dated 5th April 1881, No. 576, and dated 28th April 1879, No. 917,) must be considered final, and that he should submit proposals for strengthening the village establishment, where necessary, and for suspending the collection of cess in those villages in which there is a large accumulated balance. The Board call the attention of all Collectors to G.O., dated 28th April 1877, paragraph 3. The accumulations of Village Cess, whether invested or in cash, must be utilized in paying the establishments, and the collection of the cess should be suspended until the accumulations are thus exhausted. The Collector of Kistna promises to submit shortly revised proposals for constructing village chavadies. The Collector of South Arcot is requested to state how he proposes to utilize the balance in the district.

35. In Nellore, the fund closes with a *minus* balance of Rs. 13,633, owing to the receipts having fallen short of the expenditure. Including the deficits of previous years, the fund is in debt to the extent of Rs. 51,684. To restore equilibrium, the cess has been raised in some villages, and proposals for reducing expenditure in others have been called for in Board's Proceedings, dated 19th October 1883, No. 3147. The matter will be separately reported upon with reference to G.O., dated 23rd June 1884, No. 784.

36. CANAL AND FERRY FUND.—The following statement shows the receipts and charges of this fund :—

Districts.	1882-83.				1883-84.		
	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	..	64	64	..	64	346	410
2. Canara, South	..	19,465	19,465	19,465	..	18,236	18,236
3. Cuddapah	— 748	642	— 106	128	— 234	390	156
4. Godávari	1,39,747	30,358	1,70,105	37,161	1,32,944	33,563	1,66,507
5. Kistna	27,314	5,704	33,018	4,828	28,190	4,475	32,665
6. Malabar	..	82,625	82,625	82,625	..	87,271	87,271
7. Tanjore	13,351	7,263	20,614	18,152	2,462	7,492	9,954
8. Tinnevelly	..	4	4	..	4	44	48
9. Trichinopoly	..	8,126	8,126	7,429	697	10,378	11,075
Total ..	1,79,664	1,54,251	3,33,915	1,69,788	1,64,127	1,62,195	3,26,322

Districts.	1883-84—(*Continued*).							
	Establishment.	Construction and Repair of Canal.	Construction and Repair of Boats, &c.	Cost of Public Works Department Supervision, Tools and Plant.	Contribution to Local Funds.	Miscellaneous.	Total.	Balance.
	9	10	11	12	13	14	15	16
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Arcot, South	..	..	..	..	..	..	..	410
2. Canara, South	84	..	1,077	..	17,916	59	18,236	..
3. Cuddapah	..	..	..	..	..	..	..	156
4. Godávari	..	15,633	4,183	3,568	..	6,325	29,709	1,36,798
5. Kistna	112	..	5,413	..	2,000	9	7,534	25,131
6. Malabar	..	..	..	..	84,709	2,562	87,271	..
7. Tanjore	65	..	..	..	6,000	2	6,067	3,887
8. Tinnevelly	..	..	..	..	..	..	..	48
9. Trichinopoly	..	..	..	..	11,075	..	11,075	..
Total ..	261	15,633	10,673	3,568	1,20,800	8,957	1,59,892	1,66,430

37. During the year under report, the extension of the Canal and Ferry Act to three additional ferries was sanctioned in the orders marginally noted. Two of them are in the Tanjore District and one in South Arcot, but, of these, only one in Nannilam Taluk of the Tanjore District seems to have been actually worked. With the exception of three in South Canara, one in Kistna and one in Tanjore, all the ferries were given on lease. The total receipts were Rs. 1,62,195 against Rs. 1,54,251 in 1882-83. The increase is largest in Godávari and Malabar. In the former district, it was due to the recovery of arrears and to the enhanced receipts of the steam ferry at Rajahmundry. The increase in Malabar was caused by competition among bidders.

G.O., Revenue Department, dated 22nd November 1883, No. 2230.
G.O., Revenue Department, dated 14th December 1883, No. 1582.
G.O., Revenue Department, dated 31st March 1884, No. 445.

38. The total expenditure was Rs. 1,59,892 against Rs. 1,69,788 in the previous year. In South Canara, Malabar, Tanjore and Trichinopoly, the disbursements are mostly contributions to Local Funds. The amount available for transfer in South Canara and Tanjore being less than in the previous year, there was a decrease under this head in those districts. In Godávari also, the expenditure was less owing to short outlay on the Kovur-Manjair Junction Canal. This canal is under construction since 1879. It was originally estimated to cost Rs. 1,89,450, of which Rs. 67,330 were to be met from the Canal and Ferry Fund and the rest from Salt, Local, and Irrigation Funds. The expenditure on it up to 31st March last was Rs. 99,280, including the cost of supervision, and tools and plant (G.O., Public Works Department, dated 1st July 1884, No. 621 I). The whole of this amount having been paid from the Canal and Ferry Fund, it is entitled to a refund of the excess contribution. There was further expenditure in the Godávari District, Rs. 6,325 for working the steamer *Godavári* at the Rajahmundry Ferry, Rs. 2,980 for building rest-houses at ferries, and Rs. 1,202 for the construction and repair of boats. In their Proceedings, dated 7th August 1883, No. 2282, the Board sanctioned Rs. 6,240 for building rest-houses, and they trust that the remaining buildings will be completed in the current year. The further proposals and estimates referred to in those Proceedings are still due. The Collector is requested to expedite them. Out of an expenditure of Rs. 7,534 in the Kistna District, Rs. 5,413 are shown as the cost of constructing and repairing boats, and Rs. 2,000 were transferred to Local Funds. An estimate for constructing a landing stage at Bezváda at a cost of Rs. 19,200 was sanctioned in G.O., dated 4th July 1883, No. 1857 W., and Rs. 17,000, subsequently reduced to Rs. 12,000, were placed at the disposal of the Public Works Department for the execution of the work. The Collector has not stated whether the work has been commenced or any expenditure incurred on it.

39. The annexed statement shows the demand, collection and balance of the Fund:—

Districts.	Demand.		Collection.		Balance.	
	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.
	RS.	RS.	RS.	RS.	RS.	RS.
1. Arcot, South	103	259	103	243	..	16
2. Canara, South	3,887	18,448	2,197	15,726	1,690	2,722
3. Cuddapah	..	390	..	390	..	..
4. Godávari	7,953	28,176	7,527	25,415	426	2,761
5. Kistna	264	5,091	204 (r) 60	4,522	..	569
6. Malabar	345	87,492	..	87,271	345	221
7. Tanjore	868	7,513	..	7,492	868	21
8. Tinnevelly	..	44	..	44	..	..
9. Trichinopoly	Statement not received.					
Total ..	13,420	1,47,413	10,091	1,41,103	3,329	6,310

(r) Remission.

The collections shown here differ from the receipts entered in paragraph 36 *supra* as shown below:—

	RS.
South Canara	313
Godávari	621
Kistna	251

In South Canara and Godávari, this difference was due to the sale-proceeds of materials and old boats and the advances recovered being excluded from the demand, collection and balance statement. The Collector of Kistna is requested to explain the discrepancy in his statement.

40. IRRIGATION CESS FUND.—The subjoined statement shows the receipts and charges of this fund:—

Districts.	1882-83.				1883-84.				Balance.
	Balance.	Receipts.	Total.	Expenditure.	Balance.	Receipts.	Total.	Expenditure.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Coimbatore ..	9,295	12,492	21,787	10,599	11,188	16,362	27,550	12,022	15,528
Madura	..	..	..	..	..	485	485	..	485
Salem	24,448	13,893	38,341	11,942	26,399	12,490	38,889	12,676	26,213
Tanjore	118	457	575	352	223	741	964	731	233
Trichinopoly ..	17,366	11,664	29,030	12,787	16,243	14,508	30,751	18,008	12,743
Total ..	51,227	38,506	89,733	35,680	54,053	44,586	98,639	43,437	55,202

41. It is reported that in Coimbatore and Tanjore additional irrigation channels have been brought under the system by which a voluntary cess in substituted for customary labour. Hence the increase under both receipts and disbursements in those districts. In Trichinopoly the larger receipts are due to prompt collections, and the increased outlay was incurred on the improvement of Koramboos. The ryots of Nilaiyur and other villages irrigated by the Nilaiyur channel, in the Madura Taluk, raised a sum of Rs. 484-15-6 for the conservancy of the channel and paid it into the taluk treasury. The Collector states that he has issued orders to stop further credit to the fund, as it has become extinct in the Madura District. He is requested to report how he intends dealing with the money in the treasury. The Board see no reason why the ryots should be prohibited paying a voluntary cess if they find it more convenient than supplying customary labour.

42. The total expenditure is distributed as follows :—

	RS.
Establishment	28,406
Clearing channels, constructing temporary dams, &c.	11,716
Miscellaneous	3,315
Total ...	43,437

43. There are large balances against Salem, Coimbatore and Trichinopoly, and the Collectors of these districts have called upon their Divisional Officers to submit proposals for utilizing them.

44. The demand, collection and balance of the fund is given below :—

Districts.	DEMAND.		COLLECTION.		BALANCE.	
	Arrear.	Current.	Arrear.	Current.	Arrear.	Current.
	RS.	RS.	RS.	RS.	RS.	RS.
Coimbatore	5,908	16,277	1,196	15,016	4,712	1,261
Madura	..	485	..	485	..	..
Salem	2,147	8,569	1,744 (r) 4	8,569	399	..
Tanjore	9	735	9	732	..	3
Trichinopoly	7,293	13,773	6,940 (r) 161	7,568	192	6,205
Total ..	15,357	39,839	9,889 (r) 165	32,370	5,303	7,469

(r) Remissions.

The difference between this statement and that at paragraph 40 represents advances recovered in Salem and certain adjustments in accounts in Coimbatore carried out at the instance of the Accountant-General.

45. The Board sanction the undermentioned irrecoverable arrears being written off the accounts as recommended by the Collectors :—

Districts.	VILLAGE SERVICE FUND.		CANAL AND FERRY FUND.		IRRIGATION CESS FUND.	
	Years.	Amount to be written off.	Years.	Amount to be written off.	Years.	Amount to be written off.
	FASLIS.	RS.		RS.		RS.
Arcot, South ..	1281 to 1292 ..	486	..	..	..	..
Bellary	1287 to 1291 ..	531	..	..	..	..
Coimbatore ..	..	..	..	..	..	..
Kistna	1286 to 1292 ..	10,505	..	..	1874-75 to 1882-83 ..	4,303
	YEARS.				..	..
Madura	1875-76 to 1883-84 ..	4,266	..	..		
Malabar	..	..	Not given.	566	..	..
	FASLIS.					
Salem	1283 to 1292 ..	62	..	..	..	..
Tinnevelly ..	1283 to 1291 ..	1,889	..	..	..	..

(A true Extract.)

(Signed) G. MACKENZIE,
Acting Sub-Secretary.

To the Secretary to Government, Revenue Department,
with a file of printed Proceedings.
,, all Collectors.
,, the Accountant-General.

APPENDIX A.

STATEMENT explaining the Discrepancies in the Special Local Fund Accounts for 1881-82, between the Figures furnished by the Accountant-General and those entered in the Collectors' Reports.

Districts.	Funds.	RECEIPTS.			CHARGES.			Remarks.
		As per Accountant-General's Statements.	As per Collectors' Reports.	Difference.	As per Accountant-General's Statements.	As per Collectors' Reports.	Difference.	
		RS.	RS.	RS.	RS.	RS.	RS.	
Arcot, South ..	Pound Fund ..	..	..	..	9,640	9,462	178	(1) The amount was credited to Agricultural Services by the Accountant-General in April 1881 on account of previous official year, while the Collector showed the transfer in the accounts of 1880-81.
	Village Service Fund ..	..	..	..	2,50,349	2,50,344	5	(2) Proportionate cost of printing, in the Government Press, Board's Proceedings connected with Special Funds, adjusted by the Accountant-General in the books for March 1882, while the Collector includes the charge in the accounts of the succeeding year.
	Canal and Ferry Fund ..	..	..	..	8	..	8	(3) Amount expended by the Public Works Department.
Bellary	Pound Fund ..	8,209	8,181	(7) 28	8,048	8,045	3	(4) *Vide* remark (2).
	Village Service Fund ..	5,200	5,206	(9) 6	2,677	278	(10) 31	(5) Do. (2).
Canara, South ..	Do. ..	..	..	..	34,479	34,168	(4) 11	(6) Amount of contribution to Agricultural Services for the last quarter of 1881-82, adjusted by the Accountant-General in the accounts of the year and by the Collector in the succeeding year's accounts.
Chingleput ..	Do. ..	..	..	..	2,20,352	2,20,339	(5) 13	(7) Refund of an advance for the construction of a pound *plus* refund of an erroneous credit.
Coimbatore ..	Pound Fund ..	..	..	..	10,040	9,942	(6) 98	(8) This is the assessment of Re. 1 on a pound paid to a Municipality and adjustment of an erroneous credit.
								(9) The collections made in the district on account of Kurnool *minus* the sum transferred from Land Revenue, Miscellaneous.
Cuddapah ..	Do. ..	..	..	..	9,107	9,061	(11) 46	(10) The transfer of Rs. 51 to Land Revenue, Miscellaneous, was included by the Accountant-General in the accounts of 1880-81, but by the Collector in those of 1881-82. This item is to be deducted from the Collector's figure, and Rs. 20 on account of Printing Charges [*vide* remark (6)] is to be added.
	Village Service Fund ..	..	1,60,372	(12) 227	..	..	..	(11) *Vide* remark (6).
Ganjam ..	Pound Fund ..	..	..	..	3,395	3,245	(13) 150	(12) This is owing to an alteration made by the Accountant-General in his accounts of the year, but communicated to the Collector after the submission of the report to the Board.
Godávari ..	Do. ..	..	..	..	26,846	26,270	(14) 576	(13) *Vide* remark (6).
	Village Service Fund ..	..	..	..	2,49,677	2,49,664	(15) 13	(14) This is an expenditure incurred by the Public Works Department, included in the Accountant-General's books in 1881-82, but in those of the Collector in 1882-83.
								(15) *Vide* remark (2).

Statement explaining the Discrepancies in the Special Local Fund Accounts for 1881-82, &c.—(*Continued*).

Districts.	Funds.	Receipts. As per Accountant-General's Statements.	Receipts. As per Collectors' Reports.	Receipts. Difference.	Charges. As per Accountant-General's Statements.	Charges. As per Collectors' Reports.	Charges. Difference.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Canal and Ferry Fund	28,204	28,657	(17) 453	31,682	30,520	(16) 1,162	(16) The difference under charges is due to the cause stated under remark (17) and to certain Public Works charges having been brought to account in different years in the Collector's and Accountant-General's books.
Kistna	Pound Fund	..	..	..	29,512	28,106	(18) 1,406	(17) The amount of permanant advance (Rs. 200), which seems to have been debited to the fund at first, was deducted under charges by the Accountant-General, but the Collector, instead of doing so, seems to have shown the amount as a recovery. Further, a sum of Rs. 253 was adjusted by the Accountant-General in 1880-81, while the Collector brought it to account in 1881-82.
Kurnool	Do.	..	..	..	8,912	8,036	(19) 876	(18) *Vide* remark (6).
	Village Service Fund	..	..	..	3,73,265	3,73,255	(20) 10	(19) Do. (6).
Madura	Pound Fund	..	..	..	12,020	11,394	(21) 626	(20) Do. (2).
	Village Service Fund	..	..	..	2,054	2,050	(22) 4	(21) Do. (6).
Malabar	Do.	..	..	..	91,935	91,927	(23) 8	(22) Do. (2).
Nellore	Pound Fund	..	..	..	19,080	17,875	(24) 1,205	(23) Do. (2).
Nilgiris	Village Service Fund	572	567	(25) 5	572	528	(26) 44	(24) Do. (6).
Salem	Pound Fund	..	..	..	7,563	7,556	(27) 7	(25) The sum credited by the Accountant-General to the fund from Provincial Services to clear its deficit at the end of the year.
Tanjore	Canal and Ferry Fund.. ..	..	..	..	18,736	18,232	(28) 504	(26) This represents the amount of Rs. 40 repaid to Provincial Services on account of credit to the fund in 1880-81, and Rs. 4, the Printing Charges noticed in remark (2).
	Village Service Fund	..	..	..	2,69,405	2,69,387	(29) 18	(27) This difference is due to irregularities in the adjustments of the amounts transferred to Agricultural Services.
Tinnevelly	Pound Fund	10,600	10,594	0) 6	11,345	10,139	(31) 1,206	(28) Expenditure incurred by Public Works Department, included by the Accountant-General in the accounts of 1881-82, and by the Collector in those of 1882-83.
	Village Service Fund	..	..	..	2,36,357	2,39,581	(32) 3,224	(29) *Vide* remark (2).
Trichinopoly	Pound Fund	..	..	..	9,967	9,163	(33) 804	(30) This represents sundry Pound Fund Receipts credited in 1879 to Police, Miscellaneous, instead of the Pound Fund, and adjusted to the credit of the proper head in 1881-82.
	Village Service Fund	..	..	..	1,68,033	1,68,024	(34) 9	(31) This is the contribution to Agricultural Services for the last quarters of 1880-81 and 1881-82, adjusted by the Accountant-General in the accounts of 1881-82, while the Collector included the amount partly in 1880-81 and partly in 1882-83.
Vizagapatam	Pound Fund	..	..	..	3,937	3,717	(35) 220	(32) This is the difference between Rs. 3,241, the amount transferred by the Accountant-General to Land Revenue in 1879-80 but by the Collector in 1881-82, and the Printing Charge noticed in remark (2).
	Village Service Fund	744	740	(36) 4	700	695	(37) 5	(33) *Vide* remark (6).
								(34) Do. (2).
								(35) Do. (6).
								(36) Receipts of the Godávari District were collected in this district and included in the Accountant-General's figure, while they were omitted in the Collector's Special Fund Report.
								(37) *Vide* remark (2).

APPENDIX B.

STATEMENT explaining the Discrepancies in the Special Local Fund Accounts for 1882-83, between the Figures furnished by the Accountant-General and those entered in Collectors' Reports.

Districts.	Funds.	Receipts. As per Accountant-General's Statements.	Receipts. As per Collectors' Reports.	Receipts. Difference.	Charges. As per Accountant-General's Statements.	Charges. As per Collectors' Reports.	Charges. Difference.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Arcot, North	Pound Fund	..	..	..	7,938	* 8,337	(1) 399	(1) Contribution to Agricultural Services for the fourth-quarter of 1881-82, adjusted by the Accountant-General in the accounts of the year, but by the Collector in those of the succeeding year.
	Irrigation Cess Fund	..	..	..	14	..	(2) —14	(2) Fines levied for failure to supply customary labor, first credited to this fund and afterwards transferred to the proper head.
Bellary	Village Service Fund	3,339	3,393	(*a*) 54	1,388	1,409	(*b*) 21	(*a*) Erroneous credit to Land Revenue adjusted by the Accountant-General in 1881-82, but by the Collector in 1882-83 .. .. 95 Receipts of Anantapur, erroneously included by the Accountant-General in this district, but since adjusted.. 41 54
								(*b*) *Vide* remark (5) below.
Canara, South	Pound Fund	1,123	1,127	(3) 4	1,039	1,042	(4) 3	(3) and (4) Unexpended balance of the amount advanced for monsoon repairs, refunded at the close of the year and excluded by the Accountant-General from both sides of the account.
	Village Service Fund	..	..	..	30,660	30,671	(5) 11	(5) Charge for printing Special Fund Proceedings in the Government Press, adjusted by the Accountant-General in 1881-82, but by the Collector in 1883-84.
Chingleput	Pound Fund	7,874	7,870	— 4	7,487	7,448	— 39	
	Village Service Fund	..	..	..	1,48,019	1,48,024	5	
Coimbatore	Pound Fund	10,398	10,402	(6) 4	9,949	10,228	(7) 279	(6) Refund of an advance.
								(7) This represents a sum of Rs. 177 omitted by the Accountant-General, a contribution to Agricultural Services of Rs. 98 adjusted by the Accountant-General in the preceding year, and an advance of Rs. 4 subsequently refunded.
	Irrigation Cess Fund	12,492	12,577	85	..	..	..	
Cuddapah	Pound Fund	9,076	9,031	— 45	8,685	8,729	44	
	Village Service Fund	2,57,424	2,57,215	— 209	..	..	..	
Kistna	Pound Fund	..	..	..	29,972	31,378	(8) 1,406	(8) *Vide* remark (1).
	Village Service Fund	3,79,693	3,79,698	(9) 5	3,88,877	3,88,897	(10) 20	(9) Receipts in Vizagapatam on account of this district, not included by the Accountant-General.
								(10) This difference is the result of an adjustment made by the Accountant-General. Particulars are not known.

Statement explaining the Discrepancies in the Special Local Fund Accounts for 1882-83, &c.—(*Continued*).

Districts.	Funds.	Receipts.			Charges.			Remarks.
		As per Accountant-General's Statements	As per Collectors' Reports.	Difference.	As per Accountant-General's Statements	As per Collectors' Reports.	Difference.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Kurnool	Pound Fund	..	..	..	9,467	9,319	(11) 852	(11) *Vide* remark (1).
	Village Service Fund	..	..	..	3,67,050	3,67,060	(12) 10	(12) *Vide* remark (5) above.
	Endowment Fund ..	51	411	(13) 360	..	..	..	(13) The fixed Government grant of Rs. 360 for the year seems to have been credited by the Accountant-General in the accounts of the succeeding year.
Madura	Pound Fund	..	..	..	12,141	12,767	(14) 626	(14) *Vide* remark (1) above.
Malabar	Village Service Fund	..	..	..	91,543	91,539	— 4	
Nellore	Pound Fund	..	..	..	17,678	18,883	(15) 1,205	(15) *Vide* remark (1) above.
Nilgiris	Do.	..	..	..	714	1,187	473	
	Village Service Fund	472	468	— 4	472	477	5	
Salem	Pound Fund	..	..	..	7,859	8,228	(16) 369	(16) *Vide* remark (1) above.
	Irrigation Cess Fund ..	13,893	15,289	(17) 1,396	11,942	13,099	(18) 1,157	(17) and (18) Amounts advanced for the execution of works are at once debited to the proper head in the treasury account, while in the returns sent to the Board they are first shown as advances, and when bills are received the amounts are entered as recoveries under receipts and the particulars entered under expenditure. This accounts for the difference of Rs. 1,157 both under receipts and charges. The additional difference of Rs. 240 under receipts is due to an adjustment communicated by the Accountant-General only in 1883-84.
Tinnevelly	Village Service Fund	..	..	..	2,35,947	2,35,965	(19) 18	(19) *Vide* remark (5) above.
Trichinopoly	Pound Fund	9,790	9,890	(21) 100	9,443	10,347	(20) 904	(20) Rs. 804—*Vide* remark (1) above.
								(21) Rs. 100—Adjustment by the Accountant-General. Particulars Rs. 904 not given. This adjustment was made under receipts also.
					..	..	..	(26) Collector's explanation is not clear.
					..	..	..	(22) This amount was included by the Accountant-General in the accounts of 1882-83, but by the Collector in those of 1883-84.
	Village Service Fund ..	1,93,395	1,93,386	(26) — 9	..	4,466	(23) 220	(23) *Vide* remark (1) above.
	Canal and Ferry Fund ..	8,126	7,429	(22) —697	..	724	(24) 5	(24) *Vide* remark (5) above.
	Endowment Fund ..	..	..	..	..	..	— 2	(25) The sum of Rs. 4 collected on account of the Godávari District and included in this district by the Accountant-General in 1881-82 seems to have been deducted by him in this year's accounts.
Vizagapatam	Pound Fund	..	..	..	4,246	4,466	(23) 220	
	Village Service Fund ..	858	862	(25) 4	719	724	(24) 5	
	Do.	..	..	..	1,388	1,409	21	
Arcot, South	Canal and Ferry Fund ..	64	..	— 64	..	19,779	.. 539	
Godávari	Pound Fund	21,820	21,790	— 30	19,240	..	..	
	Village Service Fund ..	2,69,919	2,69,915	— 4	2,61,313	2,61,325	12	*Vide* remark (5) above.
	Canal and Ferry Fund ..	30,358	30,362	4	34,395	35,421	1,026	

NOTE.—No explanation has yet been received for the differences for which no remarks are entered above.

ORDER—dated 13th October 1884, No. 1122, Revenue.

Miscellaneous.

In the foregoing Proceedings the Board of Revenue submit their report on the operations of the Special Local Funds for the year 1883-84.

2. The total assets of all the funds, including the balance at the commencement of the year, amounted to Rs. 58,58,216, and the charges to Rs. 37,10,911, leaving a balance of Rs. 21,47,305 at the close of the year.

3. *Cattle Pound Fund.*—The year opened with a balance of Rs. 22,189 to the credit of this fund, and the receipts and charges during the year amounted to Rs. 2,27,315 and Rs. 2,26,031, respectively. The particulars of the charges are as under:—

	Rs.
Establishment	1,14,173
Construction and repair of Pounds	33,665
Contributions to... Agricultural Services	35,301
Contributions to... Municipalities	1,587
Contributions to... Local Fund Boards	33,611
Miscellaneous	7,694
Total ...	2,26,031

Both the receipts and charges against this fund were in excess* of those of the preceding year as explained in paragraphs 9—13 of the Board's Proceedings. The balance in favor of the Agricultural Services was reduced from Rs. 1,73,522 at the beginning of the year, to Rs. 1,26,351 at the close of it, the receipts and charges during the year amounting, respectively, to Rs. 46,234 and Rs. 93,405.

	Excess. Rs.
* Receipts	26,060
Charges	26,050

4. During the year under review, 178 pounds were newly opened and 14 abolished, the net result being that at the end of the year there were 7,107 pounds against 6,943 at the beginning of it. In their paragraph 16, the Board have given satisfactory details in respect of the general condition of these pounds, and the Government trust that the matter will continue to receive their vigilant attention, as there is yet much room for improvement in several districts.

5. *Endowment Fund.*—Under G.O., 28th February 1884, No. 446, Financial Department, this fund has ceased to exist from the beginning of the current official year, and its transactions for the last year do not call for any special remark.

6. *Village Service Fund.*—This is by far the most important of the Special Local Funds under the Board's control. Its assets during the year, including the opening balance of Rs. 15,46,839, amounted to Rs. 49,60,070, and the charges to Rs. 31,64,221, leaving a balance of Rs. 17,75,849 at the end of the year. As pointed out by the Board, the only way in which these balances can be got rid of is by temporary suspension or reduction of the cess in villages when surplus accrues, and by strengthening the village establishments. The Board should not permit any avoidable delay in the preparation of the necessary proposals in the districts. The receipts of the year should have been classified under the heads "Payments by ryots" and "Contribution by Government," as required by G.O., 17th November 1882, No. 1262, paragraph 9. The necessary details were given in the last year's report and similar statement should be given for the year under review.

7. In compliance with G.O., 18th September 1883, No. 1142, paragraph 7, the Board have given a demand, collection and balance statement of the several items constituting the Village Service Fund. The statement is defective, in that it does not include

the figures for some of the districts and the totals for the Presidency are not given.

	Rs.
South Arcot...	2,05,280
Cuddapah	1,11,943
Kistna	82,161
Trichinopoly	71,990
Nellore	67,366

The outstanding balances, current and arrear, are particularly large in the marginally-noted districts, and the Collectors concerned should take steps to clear them at an early date. The Government fear that the old evil of crediting to Land-revenue collections due to cesses still subsists. The balance outstanding in Nellore would more than suffice to pay off the debt due by the Village Service Fund of the district. It is not clear how so large balances are shown in South Arcot, when the bulk of the income is derived from beriz deductions, *i.e.*, percentage allowances either on the collections or on the demand of land revenue. If on the former, there should be no balances as the credit to village fund should be afforded simultaneously with that to land revenue. If on the latter, it would seem that demand on account of land revenue written off the accounts has been retained. The Board should inquire into the matter.

8. *Canal and Ferry Fund and Irrigation Cess Fund.*—The transactions of these funds are fully noticed by the Board and do not call for any remarks from Government.

(True Extract.)

Secretary to Government.

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

Exd. W. H. French.

70 Copies.

P.W.C. No 8928

Govt. of {1884} Madras.

REVENUE.



30/c

Issued

Recd. 27.10.84 Encl.

G.O., 13th October 1884, No. 1122.

Rs 26945- 1-11-84

OCTOBER.

Special Local Fund Report

for 1883-84, reviewed.

With order