

GOVERNMENT OF MADRAS
REVENUE DEPARTMENT

READ—the following Proceedings of the Board of Revenue, dated 26th November 1883, No 3580 —

READ—the following papers —

From the Collector of Anantapur,	dated 29th September 1883,	No	463
" " of Arcot, North,	" 1st "	" "	458
" " of Arcot, South,	" 7th "	" "	345
" " of "	" 20th "	" "	369
" " of Bellary,	" 26th "	" "	3457
" " of Canara, South,	" 4th "	" "	2287
" " of Chingleput,	" 3rd October "	" "	540
" " of Coimbatore,	" 22nd September "	" "	267
" " of Cuddapah,	" 2nd October "	" "	536
" " of Ganjam,	" 4th "	" "	2502
" " of Godavari,	" 10th September "	" "	—
" " of Kistna,	" 22nd "	" "	3204
" " of Kurnool,	" 26th "	" "	387
" " of Madras,	" 16th October "	" "	218
" " of Madura,	" 31st August "	" "	422
" " of Malabar,	" 22nd September "	" "	3847
" " of Nellore,	" 1st October "	" "	5069
" " of Nilgiris,	" 26th September "	" "	363
" " of Salem,	" 23rd "	" "	2800
" " of Tanjore,	" 21st "	" "	—
" " of Tinnevely,	" 18th October "	" "	684
" " of Trichinopoly,	" 29th September "	" "	3924
" " of Vizagapatam,	" 11th "	" "	1128

Resolution—dated 26th November 1883, No 3580

The Board resolve to submit to Government the budget estimate of receipts and charges of the Special Local Funds under their control for 1884-85 The following statements are appended as usual —

Appendix I—Statement showing the actual receipts and charges of the Special Local Funds for the last five years

Appendix II—Statement showing in one view the estimated receipts and charges of each fund for 1884-85 compared with those of the current year

Appendix III—The estimated receipts and charges of each fund in each district for 1884-85

2 The Canal and Ferry Fund budget was submitted to Government with Board's Proceedings, dated 31st October 1883, No 3264 The regular and budget estimates of the other funds will now be reviewed

REGULAR ESTIMATE FOR 1883-84

3 The figures furnished by the Accountant-General have been adopted for the opening balances of the regular estimate These being less than the sums given for

South Arcot
Godavari
Kurnool

the Pound Fund by the Collectors of the marginally-noted districts, the transactions of the fund in those districts close in deficit according to the Collectors'

estimates of receipts and charges The Board have therefore reduced the contributions to the Local and Municipal Funds and to Agricultural Services in the districts referred to, in order to equalize the expenditure with the available assets.

4 According to the regular estimate, the receipts and charges of the Village Service Fund exceed the budget estimate by Rs 60,070 and Rs 81,580, respectively, due in the former case chiefly to the extension of the Village Service Cess Act to the South Canara District under G O, Revenue Department, dated 17th November 1882, No 1265, and in the latter to the revision of the village establishment in that district concurrently with the introduction of the Act, and to the payment of the arrears of salaries in the South Arcot District. In Nellore, the expenditure includes Rs 21,453 transferred to Provincial Funds under Board's Proceedings, dated 17th October 1883, Mis No 8615, in part payment of the debt contracted in 1879-80 and 1880-81 to meet the deficits of those years.

BUDGET ESTIMATE FOR 1884-85

5 *Cattle Pound Fund*—The opening balance of this fund is Rs 12,930, and the estimated receipts amount to Rs 2,13,360, making a total of Rs 2,26,290. The expenditure is Rs 2,13,950, including a contribution of Rs 53,200 to Agricultural Services and to Local and Municipal Funds as shown below—

	Regular Estimate, 1883-84	Budget Estimate, 1884-85
	RS	RS
Agricultural Services	31,560	26,600
Local Funds	29,580	24,685
Municipalities	1,980	1,915
Total	63,120	53,200

Larger sums than in the current year being proposed to be expended on the improvement of pounds, a smaller amount is available for transfer to Agricultural Services, &c

6 In the Tanjore budget, a provision of Rs 1,200 is made for salaries of taluk gumastahs, against Rs 960, entered in the current year's budget for eight gumastahs. The Collector is requested to state whether any additional gumastahs are required. The necessity for them should also be explained.

7 *Village Service Fund*—The estimated receipts of this fund are Rs 31,88,800. With the opening balance of Rs 15,07,920, the assets of the year amount to Rs 46,96,720. The expenditure is Rs 31,48,200, leaving a balance of Rs 15,48,520 at the close of the year. The items composing the total receipts and charges are as follows—

Items	Budget, 1883-84	Budget, 1884-85
<i>Receipts</i>		
	RS	RS
1 Cess collected under Act IV of 1864	13,52,500	14,39,060
2 Meras collected over and above the land assessment	95,850	1,18,510
3 Deductions from land revenue credited to this fund		
for payment of the village establishment	9,59,850	9,18,630
4 Quit-rent on enfranchised inams	6,50,180	6,26,070
5 Interest on Government Promissory Notes	34,696	34,670
6 Interest on arrears	1,040	1,930
7 Miscellaneous receipts	18,084	49,930
Total	31,12,700	31,88,800
<i>Charges</i>		
1 Establishment at Collectors' Offices	140	830
2 Village establishment	31,11,600	30,97,860
3 Construction and repair of village chavadies	15,000	47,000
4 Construction of ghat huts	1,000	1,000
5 Miscellaneous charges	1,870	2,010
Total	31,30,110	31,48,200

8 The variations in the several items of receipt and expenditure are explained below—

Receipts—Item 1—The increase under this head occurs chiefly in the North Arcot, South Canara and Tinnevely districts. In North Arcot, it is proposed to extend the Village Service Cess Act to the Arcot Taluk from the current fash. In South Canara, its introduction has, as already stated, been sanctioned in G O, dated 17th November 1882, No 1265, Revenue Department. The Collector of Tinnevely has raised the estimate for the current and ensuing years with reference to the actual collections of last year.

Item 2—The increase is in the Kistna District. The Collector has entered Rs 24,000 as "cesses collected over and above the land assessment," against Rs 950 entered under that head in the current year's budget. He is requested to explain the nature of the receipts and the cause of the large increase.

Item 3—The decrease under this head appears in two districts—Rs 24,000 in North Arcot and Rs 16,000 in South Arcot. In the former, deductions from land revenue in the Arcot Taluk have ceased from the date of introduction of the new settlement, and in the latter, the estimate has been reduced with reference to the decrease in the estimate of land revenue collections.

Items 4 and 7—The decrease in the fourth item and the increase in the seventh are for the most part nominal, being due to the assessment on escheated and relinquished Village Service Inams in Kurnool being now credited to "Miscellaneous Receipts" instead of to "Quit-rent on enfranchised Inams."

Expenditure—Item 2—There is a decrease of Rs 13,740 in salaries of village establishments, resulting chiefly from a decrease of Rs 20,000 in South Arcot and Rs 40,770 in Chingleput, and an increase of Rs 43,300 in South Canara. The decrease in South Arcot is due to the falling off in the receipts under beriz deductions, the whole of which is paid to the village officers. In the Chingleput budget for the current year, provision was made for increased salaries to village servants, but in the budget for the ensuing year, only the cost of the establishment according to the sanctioned scale is provided for, as it is presumed that some time will elapse before the revised scale is sanctioned for the district. The Collector has submitted a model scheme for the Tiruvallur Taluk, and it has been referred to the Director of Revenue Settlement for opinion. The increase in South Canara is due, as in the regular estimate, to the revision of the village establishment.

Item 3—The increase under this item is due to the Collector of Kistna having entered Rs 40,000 for the construction of village chavadies, against Rs 10,000 in the current year.

9 The large balances in favor of the districts of Chingleput, Godavari, Tinnevely and Trichinopoly have been noticed in Board's Proceedings, dated 26th November 1883, No 3579.

10 *Endowment Fund*—The estimated receipts of this fund, including the opening balance, amount to Rs 18,570, and the expenditure to Rs 14,370, leaving a balance of Rs 4,200 at the end of the year. Out of the eleven institutions reported upon in paragraphs 17 to 19 of Board's Proceedings, dated 11th August 1883, No 2340, six have been transferred to the Local Fund Boards concerned, or to trustees. The transactions in the budget relate to the institutions mentioned below—

Anantapur	{ Munro chattram
Kurnool	{ Munro dispensary
Nilguis	{ Munro tope
Tinnevely	{ Brahmin chattram
	{ Kovilpatu do

11 The allotment of Rs 170 for the Brahmin chattram at Ootacamund, against Rs 120 in the current year, includes a provision of Rs 50 for its repair. In his letter, dated 22nd October 1883, No 691, the Collector of Tinnevely states that the

12 *Irrigation Cess Fund*—The estimated receipts of this fund, together with the opening balance, amount to Rs 77,750, and the charges to Rs 50,970, leaving a balance of Rs 26,780 at the end of the year. The expenditure is made up of the following items —

	RS
Irrigation establishment	27,700
Repair and improvement of channels	22,000
Proportionate cost of Collector's office establishment	120
Miscellaneous charges	1,150
Total	50,970

13 In the Coimbatore budget statement, an allotment of Rs 14,000 is entered for the repair of irrigation channels, against Rs 1,000 in the budget for the current year. The former amount appears to include provision for the construction of masonry sluices. As Government have decided, in G O, Revenue Department, dated 13th September 1883, No 1126, that this is not a proper charge on the Irrigation Cess Fund, the Collector is requested to submit other proposals in lieu of it.

14 The Board regret that, owing to the district budgets not having been received in time, there has been delay in the submission of this budget. The date of its submission to Government having been altered from 5th January to 15th October, Collectors were requested to submit their budgets to the Board by 1st September. But the last budget* was received only

* Tinnevely

But the last budget* was received only on 22nd October. The Board hope that there will be no delay in future.

APPENDIX I

	CANAL AND FERRY FUND		CATTLE POUND FUND		VILLAGE SERVICE FUND		ENDOWMENT FUND		IRRIGATION CESS FUND	
	Receipts	Charges	Receipts	Charges	Receipts	Charges	Receipts	Charges	Receipts	Charges
1	2	3	4	5	6	7	8	9	10	11
1878-79	RS 43,036	RS 8,399	RS 2,14,967	RS 2,36,815	RS 24,34,465	RS 23,51,545	RS 14,371	RS 8,220	RS 35,655	RS 33,896
1879-80	52,469	25,370	1,98,711	2,03,107	27,61,707	25,48,154	8,479	8,329	39,016	31,493
1880 81	1,09,157	1,17,008	2,00,508	1,96,360	27,48,569	29,05,490	11,046	9,796	38,614	31,577
1881 82	1,26,007	1,25,106	2,01,566	2,04,408	33,25,831	29,88,786	10,694	15,083	46,735	39,023
1882 83	1,04,493	1,68,048	2,08,798	2,07,477	32,07,914	30,74,982	14,645	19,287	39,987	36,836
Total	4,86,162	4,41,932	10,24,650	10,48,167	1,44,78,486	1,38,68,927	65,191	60,715	2,00,007	1,72,825
Average	97,232	88,386	2,04,930	2,09,633	28,95,697	27,73,785	13,038	12,143	40,001	34,565

APPENDIX III

Abstract Estimate of Receipts and Charges of Special Local Funds for 1884-85, compared with the Budget and Regular Estimates for 1883-84

Funds	BALANCE AT THE BEGINNING OF THE YEAR				RECEIPTS DURING THE YEAR				TOTAL				EXPENDITURE DURING THE YEAR				BALANCE AT THE END OF THE YEAR	
	Regular Estimate, 1883-84		Budget Estimate, 1884-85		Budget Estimate, 1883-84		Budget Estimate, 1884-85		Regular Estimate, 1883-84		Budget Estimate, 1884-85		Budget Estimate, 1883-84		Budget Estimate, 1884-85		Regular Estimate, 1883-84	
	2	3	4	5	6	7	8	9	10	11	12	13						
1																		
1 Canal and Ferry Fund	1,72,000	1,31,450	1,32,430	1,61,750	1,53,570	3,34,630	2,85,020	1,70,200	2,03,180	2,31,540	1,31,450	53,480						
2 Cattle Pound do	16,240	12,930	2,03,720	2,11,050	2,13,360	2,26,290	2,26,290	2,06,680	2,13,360	2,13,950	12,930	12,340						
3 Village Service do	15,46,840	15,07,920	31,12,770	31,72,770	31,88,800	47,19,610	46,96,720	31,30,110	32,11,690	31,48,200	15,07,920	15,48,520						
4 Endowment do	9,090	4,700	16,400	15,320	13,870	24,410	18,570	15,330	19,710	14,370	4,700	4,200						
5 Irrigation Cess do	54,050	41,570	35,120	36,740	36,180	90,790	77,750	36,630	49,220	50,970	41,570	26,780						
Total	17,96,120	16,98,570	35,00,370	35,97,610	36,05,780	53,95,730	53,04,350	35,58,950	36,97,160	36,59,030	16,98,570	16,45,520						

APPENDIX III
ESTIMATE of Receipts and Charges on account of Special Local Funds in the several districts of the Madras Presidency during 1884-85

Districts	CANAL AND FERRY FUND						CATTLE POUND FUND							
	Receipts			Charges			Total		Estimated Charges				Contribution	
	to be realised during the Year			Total			Balance expected at the beginning of the Year		Construction and Repair of Pounds		Pound Establishments, &c		To Agricultural Services	
	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1														
Anantapur	160	100	260	18,450	260	130	3,830	3,990	650	2,740	210	10	200	3,810
Arcoot, North						400	8,300	8,700	1,600	4,300	1,200	40	1,160	8,300
Arcoot, South							10,000	10,000	3,000	6,100	450	75	375	10,000
Bellary						1,10	5,060	6,170	250	2,950	930	100	830	5,060
Canara, South						60	1,180	1,240	400	490	150	60	90	1,190
Chingleput						440	7,800	8,240	3,600	4,420	160	60	100	8,020
Combaratore						550	10,330	10,900	2,500	7,280	1,800	60	1,800	10,100
Cuddapah	160	390	550	18,450	550	1,130	8,400	9,530	1,000	3,800	1,800	100	800	1,130
Godavari	1,22,750	30,340	1,53,090	1,07,410	45,680	1,370	3,600	4,970	1,600	2,000	600	200	4,400	1,370
Kistna	3,150	440	3,590	5,000	390	1,760	31,900	33,660	3,000	19,960	5,000	150	4,850	32,960
Kurnool	1,090	4,300	5,390	5,000	390	1,760	7,620	9,380	1,350	3,360	1,350	20	1,360	7,620
Madura						1,770	13,680	15,450	1,800	7,360	2,260	100	2,160	13,680
Malabar						1,770	3,200	3,210	1,400	1,600	100	20	80	3,200
Nellore						1,790	18,020	20,310	3,000	8,760	3,400	200	3,200	18,560
Nilgiris						360	9,500	9,860	1,700	6,360	820	50	770	1,160
Tanjore	3,410	7,000	10,410	8,100	2,310	400	20,000	20,000	5,000	12,160	1,420	710	20,000	1,190
Tinnevely	30	80	920	8,500	700	1,190	10,500	11,690	1,660	6,600	1,120	120	1,000	10,800
Trichinopoly	700	8,500	9,200	8,500	700	400	10,000	10,400	2,500	6,830	1,000		1,000	4,200
Vizagapatnam							4,200	4,200	2,530	1,670				
Total	1,31,450	1,53,570	2,85,020	2,31,540	53,480	12,930	2,13,360	2,26,290	39,790	1,20,960	26,600	1,915	24,655	2,13,950
														12,340

Estimate of Receipts and Charges on account of Special Local Funds, &c — (Continued)

Districts	VILLAGE SERVICE FUND						ENDOWMENT FUND						IRRIGATION CESS FUND					
	Receipts			Charges			Total			Balance expected at the beginning of the Year			Receipts estimated to be realised during the Year			Total		
	to be realised during the Year			Total			Balance expected at the beginning of the Year			Balance expected at the beginning of the Year			Balance expected at the beginning of the Year			Balance expected at the beginning of the Year		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Anantapur	6,520	2,260	8,780	1,290	7,490	3,550	2,050	5,400	2,720	2,680	16,740	12,180	28,920	13,650	15,270			
Arcoot, North	23,690	1,30,000	1,53,690	2,30,000	62,610	1,100	8,300	9,400	3,600	3,600	16,740	12,180	28,920	13,650	15,270			
Arcoot, South	56,110	2,27,500	2,83,610	2,30,000	11,910	1,100	10,000	11,100	3,600	3,600	16,740	12,180	28,920	13,650	15,270			
Bellary	9,960	3,500	13,460	1,550	31,510	1,100	1,180	1,240	400	490	150	60	90	1,190	60			
Canara, South	31,390	77,520	1,08,910	77,400	31,510	1,100	1,180	1,240	400	490	150	60	90	1,190	60			
Chingleput	1,17,080	1,96,520	3,12,600	1,42,250	1,70,350	3,210	18,020	20,310	3,000	8,760	3,400	200	3,200	18,560	460			
Combaratore	30,870	2,45,000	2,75,870	2,04,140	21,730	2,170	9,500	11,670	1,660	6,600	1,120	120	1,000	10,800	70			
Cuddapah	2,400	700	3,100	640	2,460	400	9,500	10,400	2,500	6,830	1,000		1,000	4,200				
Godavari	4,84,380	2,92,680	7,77,060	2,60,670	6,16,390	1,370	3,600	4,970	1,600	2,000	600	200	4,400	24,220	700			
Kistna	98,340	4,08,150	5,06,490	4,26,700	79,790	1,760	7,620	9,380	1,350	3,360	1,350	20	1,360	7,620	1,770			
Kurnool	80,540	3,41,960	4,22,500	3,74,240	48,260	1,770	13,680	15,450	1,800	7,360	2,260	100	2,160	13,680	10			
Madura	69,000	9,120	78,120	92,500	9,650	1,790	18,020	20,310	3,000	8,760	3,400	200	3,200	18,560	460			
Nellore	12,950	2,11,500	2,24,450	2,10,650	13,800	360	9,500	10,400	2,500	6,830	1,000		1,000	10,800	70			
Nilgiris	61,090	2,31,740	2,92,830	2,40,000	42,830	400	20,000	20,000	5,000	12,160	1,420	710	20,000	1,190				
Tanjore	40,780	2,80,000	3,20,780	2,80,360	40,420	1,260	8,000	9,260	7,800	1,460								
Tinnevely	1,52,190	2,48,000	4,00,190	2,80,120	1,65,070													
Trichinopoly	2,37,430	1,90,840	4,28,270	1,70,100	2,58,170													
Vizagapatnam	1,850	1,500	3,350	1,130	2,220													
Total	15,07,920	31,83,800	46,96,720	31,48,200	15,48,520	4,700	13,870	18,570	14,370	4,200	41,570	36,180	77,750	60,970	26,780			

* Munro Chattram Fund
† Munro Dispensary Fund

(True Copies and Extract)

(Signed) G MACKENZIE,
Acting Sub-Secretary.

To the Secretary to Government, Revenue Department -
" all Collectors
" the Accountant-General

ORDER—dated 11th January 1884, No 52, Revenue

Miscellaneous

With the foregoing proceedings the Board of Revenue submit the budget estimate of receipts and charges of the Special Local Funds under their control for 1884-85

2 The receipts under all heads, including the opening balances, are estimated to aggregate Rs 53,04,350 and the charges Rs 36,59,030, leaving a balance of Rs 16,45,320 as particularised below —

	Opening Balance	Receipts	Total	Charges	Closing Balance
	RS	RS	RS	RS	RS
1 Canal and Ferry Fund	1,31,450	1,52,570	2,85,020	2,31,540	53,480
2 Cattle Pound Fund	12,920	2,13,360	2,26,290	2,13,950	12,340
3 Village Service Fund	15,07,920	31,88,800	46,96,720	31,48,200	15,48,520
4 Endowment Fund	4,700	13,870	18,570	14,370	4,200
5 Irrigation Cess Fund	41,570	36,180	77,750	50,970	26,780
Total	16,98,570	36,05,780	53,04,350	36,59,030	16,45,320

3 CANAL AND FERRY FUND —The budget estimate of this fund was separately disposed of by G O, 17th November 1883, No 1421. The opening balance for 1884-85 is now shown as Rs 1,31,450 against Rs 1,25,440 previously adopted by the Board and accepted by Government. This discrepancy which occurs in the figures against the Godávári district should have been explained.

4 CATTLE POUND FUND —The assets and charges of this fund for 1884-85 are estimated to amount respectively to Rs 2,26,290 and Rs 2,13,950, against Rs 2,17,020 and Rs 2,06,680 for the current year. The charges consist of —

	1883 84	1884 85
	RS	RS
Construction and repair of pounds as well as pound establishments	1,45,443	1,60,750
Contribution to Agricultural services	30,618	26,600
Do to Municipalities	1,714	1,915
Do to Local Funds	28,905	24,685
Total	2,06,680	2,13,950

The smaller contribution to agricultural services in 1884-85, as compared with that of the current year, is due to the larger provision made for the improvement of pounds. This is as it should be, and is approved. The increased provision for the Pound Fund gumastas in Tanjore will be retained pending receipt of the further explanation called for from the Collector.

5 VILLAGE SERVICE FUND —The estimated receipts and charges of this fund for 1884-85 are pretty equally balanced, the former amounting to Rs 31,88,800 and the latter to Rs 31,48,200, leaving a balance of Rs 40,600. This, with the large accumulated balance to the credit of the fund at the beginning of the year, will aggregate Rs 15,48,520 at its close. The balances are large in Chingleput, Godávári, Tinnevely and Trichinopoly, and the Board's proposals for utilising them should be expedited.

6 The transactions under the remaining two funds are limited in their nature and are likely to disappear from the category of Special Local Funds at no very

distant date. The estimates under these heads, as well as those already noticed, are approved and sanctioned.

(True Extract)

(Signed) E S LAFFAN,
for Secretary to Government

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

Exd W H French

70 Copies

Gobt. of (1884) Madras.
REVENUE.

no 249 wa/28th Jan/84

Recorded

sep. J.S.S.

Issued

Recd

Encl.

G.O., 11th January 1884, No. 52.

no 249 wa/28th Jan/84

JANUARY.

Budget Estimate of Special Local
Funds

for 1884-85.—Reviewing —.

157th order

no 249 wa/28th Jan/84

16TH JANUARY 1885, No 70, REVENUE

GOVERNMENT OF MADRAS

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 11th December 1884, No 4251 —

Read—the following papers —

From the Collector of Anantapur,	dated 1st Sept	1884, No	369
" " of Arcot, North,	" 29th "	" "	378
" " of Arcot, South,	" 29th Aug	" "	435
" " of "	" 10th Oct	" "	499
" " of Bellary,	" 20th Sept	" "	2662
" " of Canara, South,	" 3rd "	" "	2035
" " of Chingleput,	" 3rd "	" "	627
" " of Coimbatore,	" 17th "	" "	754
" " of Cuddapah,	" 25th "	" "	626
" " of Ganjam,	" 11th Oct	" "	3664
" " of Godavari,	" 1st Sept	" "	—
" " of Kistna,	" 3rd "	" "	2530
" " of Kurnool,	" 10th "	" "	38
" " of Madras,	" 20th Oct	" "	187
" " of Madua,	" 30th Aug	" "	485
" " of Malabar,	" 29th Sept	" "	4405
" " of Nellore,	" 11th "	" "	4656
" " of Nilgiris,	" 30th "	" "	320
" " of Salem,	" 8th "	" "	2465
" " of Tanjore,	" 3rd "	" "	—
" " of Tinnevely,	" 10th "	" "	469
" " of Trichinopoly,	" 5th "	" "	3062
" " of "	" 23rd Oct	" "	3689
" " of Vizagapatam,	" 10th "	" "	1195

Resolution—dated 11th December 1884, No 4251

The Board resolve to submit to Government the budget estimate of receipts and charges of the Special Local Funds under their control for 1885-86 The following statements are appended as usual —

Appendix I—Statement showing the actual receipts and charges of Special Local Funds for the last five years

Appendix II—Statement showing in one view the estimated receipts and charges of each fund for 1885-86 compared with the sanctioned and revised estimates for 1884-85

Appendix III—The revised estimate of receipts and charges of each fund in each district for 1884-85

Appendix IV—The estimated receipts and charges of each fund in each district for 1885-86.

2 The Canal and Ferry Fund Budget was submitted to Government with Board's Proceedings, dated 20th November 1884, No 3981 The revised estimate for 1884-85 and the budget estimate for 1885-86 of the other funds will now be reviewed

REVISED ESTIMATE FOR 1884-85

3. The figures furnished by the Accountant-General have been adopted for the opening balances of the current year As the opening balance entered in the estimate of the Collector of South Arcot is larger than the Accountant General's figure, the estimated expenditure of that district has been reduced by Rs 280, in order to avoid a deficit of that amount at the end of the year

4 The revised estimates of receipts and charges of the Pound Fund are Rs 2,28,300 and Rs 2,33,380, respectively, against the sanctioned estimates of Rs 2,13,360 and Rs 2,13,950. The increase of Rs 14,940 under receipts is distributed over seventeen districts and does not therefore call for remark. The estimate of charges varies with the assets, which amount to Rs 2,51,140 against the sanctioned estimate of Rs 2,26,290. The revised estimates of receipts and charges of the Village Service Fund are Rs 32,54,180 and Rs 32,01,270, respectively, against the sanctioned estimates of Rs 31,88,800 and Rs 31,48,200. The increase under receipts is due chiefly to the larger collections expected from the arrears of previous years under beriz deductions in South Arcot and to credit having been taken in Nellore for a contribution of Rs 13,434 from Provincial Funds to clear the deficit in that district at the end of 1883-84. The increase under charges occurs chiefly in North Arcot, South Arcot, South Canara, Ganjam and Tinnevely. The increase of Rs 5,000 and Rs 20,500, respectively, in North Arcot and South Arcot are based on the actuals of the past year. In South Canara, the increase of Rs 6,800 is due to provision for the payment of arrears of salaries, and for the cost of supplying belts and badges to the village peons (*ugranes*). In Ganjam, the increase of Rs 3,960 is explained by the inclusion in the accounts of the *merahs* (fics) paid to village servants, as stated in paragraph 27 of Board's Proceedings, dated 22nd August 1884, No 2935. The increase of Rs 8,280 in Tinnevely is not explained. The revised estimates of receipts and charges of the Irrigation Cess Fund exceed the sanctioned estimates by Rs 8,420 and Rs 6,980, respectively. The increase in the former case occurs chiefly in Coimbatore (Rs 4,200) and in Trichinopoly (Rs 3,000), where the estimates have been framed with reference to the actuals of the past year. The increase under charges occurs chiefly in Salem and Trichinopoly. The increase of Rs 2,410 in Salem is due to the provision made for some of the works enumerated in the Collector's letter, dated 1st August 1884, No 1275, recorded in G O, Revenue Department, dated 30th October 1884, No 1183, and the increase of Rs 4,000 in Trichinopoly is on account of the proposed outlay on the construction of coramboos (dams) to the Marudur Nattuvoikal channel and improvements to other irrigation works.

BUDGET ESTIMATE FOR 1885-86

5 *Cattle Pound Fund*—The opening balance of this fund is Rs 17,760 and the estimated receipts are 2,29,840, making a total of Rs 2,47,600. The expenditure is Rs 2,33,150, including a contribution of Rs 54,270 to Agricultural Services and to Local and Municipal Funds, as shown below—

	Regular Estimate, 1884-85	Budget Estimate, 1885-86
	RS	RS
Agricultural Services	27,420	26,990
Local Funds	26,370	25,890
Municipalities	1,330	1,390
Total ..	55,128	54,270

The amounts proposed to be transferred to "Agricultural Services" in Cuddapah, Godavari and Tinnevely are less than the totals of the amounts to be credited to Local Funds and Municipalities, as shown in the margin. The Collectors concerned are requested to explain the cause of this unequal distribution. The estimated receipts and charges of this fund do not differ materially from the revised estimates for the current year.

Districts.	Agricultural Services	Local Funds	Municipalities
	RS	RS	RS
Cuddapah	1,800	1,800	40
Godavari	5,000	5,000	20
Tinnevely	360	360	50

6 *Village Service Fund*—The opening balance of this fund is Rs 18,07,850 and the estimated receipts are Rs 32,34,720, making a total of Rs 50,42,570. The expenditure is Rs 31,89,150, leaving a balance of Rs 18,53,420 at the close of the year. The items composing the total receipts and charges compared with the budget and revised estimates for the current year are as follows—

Items.	Budget Estimate, 1884-85	Revised Estimate, 1884-85	Budget Estimate, 1885-86
	RS	RS	RS
Receipts			
1 Cess collected under Act IV of 1864	14,39,060	14,43,200	14,29,400
2 <i>Merahs</i> collected over and above the Land Assessment	18,510	1,11,500	1,11,500
3 Deductions from Land Revenue credited to this fund for payment of the Village Establishment	9,18,630	9,71,060	9,84,560
4 Quit-rent on Enfranchised Inams	6,26,070	6,16,400	6,11,400
5 Interest on Government Promissory Notes	34,670	34,590	34,590
6 Interest on Arrears	1,930	2,330	2,480
7 Miscellaneous Receipts	49,930	61,470	60,790
8 Amount of transfer from Provincial Services		13,630	
Total	31,88,800	32,54,180	32,34,720
Charges			
1 Establishment at Collectors' offices	330	320	330
2 Village Establishment	30,97,860	31,41,640	31,23,810
3 Construction and Repair of Village Chavadies	47,000	47,440	56,600
4 Construction of Ghât huts	1,000	2,500	1,000
5 Miscellaneous Charges	2,010	9,370	7,410
Total	31,48,200	32,01,270	31,89,150

7 The principal variations in the several items of receipts and charges between the budget estimate for 1885-86 and the revised estimate for the current year are explained below—

Receipts—Item 1—The variations under this head are noted in the margin. The

	RS	
South Canara	+ 8,400	estimated receipts in South Canara for the
Godavari	+ 2,000	ensuing year are the same as the sanc-
Chingleput	+ 5,000	tioned estimate for the current year, and
Nellore	— 8,000	the decrease in the revised estimate is due
Salem	— 4,800	to a change made in the kistbandi (in-
Tinnevely	— 6,400	stalments of revenue) according to which

only three-fourths of the demand falls due within the year. The increase in Godavari is not large. The decrease in Chingleput and Nellore is due to the smaller arrear demand, while that in Salem is due to collections of old arrears being included in the revised estimate for the current year. The decrease in Tinnevely is not explained.

Item 3—Under this head there is an increase of Rs 8,500 in South Canara and Rs 6,000 in Tinnevely. The increase in South Canara is also due to the change in the kistbandi above referred to, while that in Tinnevely is not explained.

Expenditure—Item 2—Under this item there is a decrease of Rs 10,000 in North Arcot and Rs 4,900 in South Canara, due to provision made in the revised estimate for the current year for the disbursement of the arrears of pay due to village servants.

Item 3—There is an increase of Rs 8,000 in South Canara under this head, owing to the provision made for the construction of village stalls (chavadies) out of the surplus collections.

8 The Collector of Tanjore proposes to invest in Government Securities Rs 10,000 in the current year and a like sum in the ensuing year out of the balance of this fund. As this proposal is opposed to the orders of Government, both these amounts have been struck out.

9 The Collectors of districts in which there are large balances in favor of this fund have been requested to expedite the submission of proposals for utilizing them—vide Board's Proceedings, dated 22nd August 1884, No 2935, and 22nd November 1884, No 3998.

10 *Irrigation Cess Fund*—The estimated receipts of this fund, together with the opening balance of the year, amount to Rs 83,920 and the charges to Rs 64,390,

leaving a balance of Rs. 19,530 The expenditure is composed of the following items —

	RS
Irrigation Establishment	29,050
Repair, &c, of channels	34,000
Proportionate cost of Collector's office establishment	130
Miscellaneous charges	1,210
Total	64,390

The increase in the charges under this fund is due to provision having been made in Salem, as in the regular estimate of the current year, for the works mentioned in the Collector's letter, recorded in G O, Revenue Department, dated 30th October 1884, No 1183

APPENDIX I

Actual Receipts and Charges of Special Local Funds from 1879-80 to 1883-84

Years	CANAL AND FERRY FUND		CATTLE POUND FUND		VILLAGE SERVICE FUND		IRRIGATION CESS FUND	
	Receipts	Charges	Receipts	Charges	Receipts	Charges	Receipts	Charges
1879-80	RS 52,469	RS 20,370	RS 1,98,711	RS 2,03,107	RS 27,61,707	RS 25,48,164	RS 39,016	RS 31,493
1880-81	1,09,107	1,17,609	2,00,508	1,96,360	27,48,569	29,05,490	38,614	31,577
1881-82	1,28,007	1,20,106	2,01,666	2,04,408	33,27,831	29,88,756	46,735	39,023
1882-83	1,53,493	1,63,048	2,08,798	2,07,477	32,07,914	30,74,982	39,987	36,816
1883-84	1,62,195	1,59,892	2,27,315	2,26,031	33,93,231	31,64,221	44,586	43,437
Total	6,05,321	5,90,425	10,36,998	10,37,383	1,54,37,252	1,46,81,603	2,08,938	1,82,366
Average	1,21,064	1,19,085	2,07,399	2,07,476	30,87,450	29,36,320	41,787	36,473

APPENDIX II

ABSTRACT Estimate of Receipts and Charges of Special Local Funds for 1885-86 compared with the Budget and Revised Estimates for 1884-85

	BALANCE AT THE BEGINNING OF THE YEAR		RECEIPTS DURING THE YEAR			TOTAL	
	Revised Estimate, 1884-85	Budget Estimate, 1885-86	Budget Estimate, 1884-85	Revised Estimate, 1884-85	Budget Estimate, 1885-86	Revised Estimate, 1884-85	Budget Estimate, 1885-86
1	2	3	4	5	6	7	8
1 Canal and Ferry Fund	RS 1,68,920	RS 1,47,060	RS 1,53,570	RS 1,60,930	RS 1,58,420	RS 3,29,850	RS 3,05,480
2 Cattle Pound Fund	22,840	17,760	2,13,360	2,28,300	2,29,840	2,51,140	2,47,600
3 Village Service Fund	17,54,840	18,07,800	31,88,800	32,64,180	32,34,720	50,09,120	50,42,570
4 Irrigation Cess Fund	55,520	42,170	36,180	44,600	41,750	1,00,120	83,920
Total	20,02,220	20,14,840	35,91,910	36,88,010	36,64,730	56,90,230	56,79,570

	EXPENDITURE DURING THE YEAR			BALANCE AT THE END OF THE YEAR	
	Budget Estimate, 1884-85	Revised Estimate, 1884-85	Budget Estimate, 1885-86	Revised Estimate, 1884-85	Budget Estimate, 1885-86
	9	10	11	12	13
1 Canal and Ferry Fund	RS 2,31,540	RS 1,82,790	RS 2,32,120	RS 1,47,060	RS 73,360
2 Cattle Pound Fund	2,13,900	2,33,360	2,33,150	17,760	14,450
3 Village Service Fund	31,48,200	32,01,270	31,89,150	18,97,850	18,53,420
4 Irrigation Cess Fund	50,970	57,950	64,390	42,170	19,530
Total	36,44,660	36,75,390	37,18,810	20,14,840	19,60,760

Revised Estimate of Receipts and Charges on account of Special Local Funds in the several Districts of the Madras Presidency during the Year 1884-85

APPENDIX III

Districts.	CANAL AND FERRY FUND					CATTLE POUND FUND				
	Balance at the beginning of the Year	Receipts	Total	Charges	Balance	Balance at the beginning of the Year	Receipts	Total	Charges	Balance
	2	3	4	5	6	7	8	9	10	11
1 Anantapur	RS 410	240	650	RS 19,000	RS 650	RS 370	3,680	3,950	3,880	70
2 Arcot, North		19,000	19,000			420	9,300	9,720	9,300	420
3 Arcot, South						280	12,350	12,630	12,630	
4 Bellary						1,340	6,560	6,900	6,560	1,340
5 Bangalore						1,140	1,310	1,450	1,320	130
6 Canara, South						1,160	8,330	9,490	9,160	330
7 Chingleput						450	10,400	10,850	10,540	310
8 Cuddalore						1,620	9,200	10,750	9,200	1,550
9 Gajapati						620	3,620	4,240	3,680	660
10 Godavari						2,370	24,290	26,660	24,960	1,700
11 Kistna						3,050	33,000	36,050	35,460	590
12 Kurnool						1,460	14,600	16,060	14,400	1,660
13 Madras						620	20,750	21,370	20,600	770
14 Malabar						3,350	9,800	13,150	11,450	1,700
15 Nellore						320	9,800	10,120	9,800	320
16 Nilgiris						360	21,800	22,160	21,670	490
17 Tanjore						540	11,400	11,940	11,400	540
18 Tirunelveli						1,050	10,000	11,050	10,330	720
19 Trichinopoly						400	4,250	4,650	4,590	60
20 Vizagapatnam						22,840	2,28,300	2,51,140	2,37,380	17,760
Total	1,68,920	1,80,930	3,29,850	1,82,790	1,47,060	2,08,938	2,07,476	4,16,414	4,05,930	11,760

Revised Estimate of Receipts and Charges on account of Special Local Funds in the several Districts— (Continued)

Districts	VILLAGE SERVICE FUND					IRRIGATION CESS FUND				
	Balance at the beginning of the Year	Receipts	Total	Charges	Balance	Balance at the beginning of the Year	Receipts	Total	Charges	Balance
	12	13	14	15	16	17	18	19	20	21
1 Anantapur	RS 7,520	RS 3,500	RS 11,020	RS 1,320	RS 9,700	RS	RS	RS	RS	RS
2 Arcot, North	41,250	1,35,000	1,76,250	1,46,100	30,150					
3 Arcot, South	1,77,240	2,89,000	4,66,240	2,00,500	2,65,740					
4 Bellary	9,840	3,600	12,940	1,600	11,340					
5 Canara, South	36,440	60,620	97,060	84,200	12,860					
6 Chingleput	1,59,270	1,80,340	3,39,610	1,44,810	1,94,800	15,870	16,200	32,070	23,440	8,630
7 Coimbatore	3,670	730	4,400	20	4,380					
8 Cuddapah	33,230	2,50,300	2,83,530	2,54,140	29,390					
9 Ganjam	2,110	4,650	6,800	4,600	2,200					
10 Godavari	4,94,920	3,03,810	7,98,730	2,62,210	5,36,520					
11 Kistna	1,29,370	3,85,630	5,15,020	4,26,700	88,320					
12 Kurnool	91,610	3,42,890	4,34,500	3,78,960	65,540					
13 Madras	11,100	5,610	16,710	2,900	13,810	480		480		480
14 Malabar	59,910	91,200	1,51,110	92,600	58,510					
15 Nellore	13,640	2,33,630	2,47,270	2,09,600	46,670					
16 Nilgiris	72,920	2,38,100	3,11,020	2,40,600	70,420					
17 Salem	39,410	2,80,000	3,19,410	2,80,860	39,550	26,210	13,150	39,360	16,060	23,300
18 Tanjore	1,55,550	2,80,000	4,35,550	2,43,400	1,92,150	220	750	970	700	220
19 Tirunelveli	2,41,410	1,91,210	4,32,620	1,70,100	2,62,520	12,740	14,500	27,240	17,700	9,540
20 Trichinopoly	2,300	2,300	4,600	1,130	3,470					
21 Vizagapatnam	17,54,940	32,54,180	50,09,120	32,01,270	18,07,850	55,820	44,600	1,00,120	57,950	42,170
Total										

APPENDIX IV
ESTIMATE of Receipts of Charges on account of Special Local Funds in the several Districts of the Madras Presidency during the Year 1885-86

Districts	CAVAL AND FERRY FUND							CATTLE POUND FUND						
	Balance expected at the beginning of the Year	Receipts estimated to be realized during the Year	Total	Estimate Charges	Balance	Balance expected at the beginning of the Year	Receipts estimated to be realized during the Year	Total	Contribution	Contribution	Contribution	Contribution	Contribution	Balance
	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	RS 650	RS 280	RS 930	RS 18,600	RS 930	RS 70	RS 4,000	RS 4,070	RS 650	RS 2,830	RS 240	RS 10	RS 230	RS 3,960
1 Anantapur						420	9,300	9,720	1,600	4,500	1,600	60	1,540	9,300
2 Arcot, North						1,340	12,330	12,330	3,740	7,110	700	50	700	12,850
3 Arcot, South						1,340	6,060	6,900	800	3,160	800	100	700	6,660
4 Bellary						1,340	1,410	1,510	750	3,730				1,480
5 Canara, South						330	8,340	8,660	3,600	4,700	160	60	100	8,300
6 Chingleput						310	10,400	10,710	2,800	7,290	1,800	40	1,800	10,410
7 Coimbatore						1,550	9,200	10,750	1,160	4,400	5,000	200	5,000	9,200
8 Cuddapah						1,660	3,620	4,280	700	1,880	6,000	150	6,000	3,580
9 Ganjam						1,700	24,990	26,690	1,670	14,830	5,000	200	5,000	26,680
10 Godavari						690	33,000	33,690	3,000	20,460	5,000	150	4,850	33,460
11 Kistna						990	9,630	10,620	1,500	4,270	2,150	20	2,130	10,670
12 Kurnool						620	14,600	16,020	2,500	8,340	1,780	100	1,680	14,400
13 Madras						1,920	3,400	3,920	1,400	2,000	4,200	200	4,000	20,870
14 Malabar						3,500	19,270	22,770	3,000	9,270	100	50	1,000	3,400
15 Nellore						470	1,600	2,070	600	700	600	50	600	1,000
16 Nilgiris						369	11,890	12,210	1,500	8,730	50	50	800	21,670
17 Salem						700	21,880	22,680	5,000	14,670	1,000	200	360	10,900
18 Tanjore						220	10,900	11,950	360	9,770	360	50	800	1,650
19 Tirunelveli						1,040	10,000	11,040	2,500	6,830	1,000	50	950	10,330
20 Trichinopoly						60	4,600	4,660	2,870	1,730				4,600
21 Vizagapatnam							2,29,840	2,47,600	41,680	1,37,200	26,990	1,390	25,890	2,33,150
Total	1,47,060	1,58,420	2,05,480	2,32,120	73,360	17,760	2,29,840	2,47,600	41,680	1,37,200	26,990	1,390	25,890	2,33,150

Estimate of Receipts and Charges on account of Special Local Funds in the several Districts of the Madras Presidency during the Year 1885-86—(Continued)

Districts	VILLAGE SERVICE FUND					IRRIGATION CESS FUND				
	Balance expected at the beginning of the Year	Receipts estimated to be realized during the Year	Total	Estimate Charges	Balance	Balance expected at the beginning of the Year	Receipts estimated to be realized during the Year	Total	Estimated Charge	Balance
	17	18	19	20	21	22	23	24	25	26
1 Anantapur	Rs 9,700	Rs 3,600	Rs 13,300	Rs 1,390	Rs 11,810					
2 Arcot North	30,150	13,000	43,150	1,361	41,789					
3 Arcot South	2,11,740	2,85,000	4,96,740	2,50,500	2,46,240					
4 Bellary	11,340	3,600	14,940	1,600	13,340					
5 Bellary South	12,860	77,520	90,380	86,700	3,680					
6 Canara	1,94,800	1,71,340	3,66,140	1,42,450	2,23,690					
7 Chingleput	4,380	2,50,300	2,54,680	2,54,140	4,540	8,630	16,200	24,830	23,440	1,390
8 Cuddapah	29,380	4,690	34,070	4,600	29,470					
9 Ganjam	5,36,500	3,05,800	8,42,300	2,62,720	5,79,580					
10 Godavari	88,320	3,85,650	4,73,970	4,26,700	47,270					
11 Kistna	69,540	3,42,850	3,98,430	3,77,460	20,970					
12 Kurnool	13,810	4,20	18,230	3,200	15,030	480				
13 Madras	59,110	91,200	1,50,310	93,000	57,310					
14 Malabar	10,400	2,12,000	2,22,400	2,08,900	13,500					
15 Nellore	70,420	2,33,300	3,03,720	2,42,100	61,620	23,300	11,300	34,600	24,600	10,000
16 Nilgiris	39,050	2,80,000	3,19,050	2,80,360	38,690	220	750	970	750	220
17 Salem	1,62,150	2,50,000	4,12,150	2,40,000	1,72,150					
18 Tanjore	2,62,520	1,91,310	4,53,830	1,70,100	2,83,730	9,540	13,500	23,040	16,600	7,440
19 Tinnevely	3,470	1,200	4,670	1,130	3,540					
20 Trichinopoly										
21 Vizagapatnam										
Total	18,07,800	32,34,720	50,42,520	31,89,150	18,53,420	42,170	41,750	83,920	64,390	19,530

(True Copies and Extract)

(Signed) C F MacCARTIE,
Acting Sub-Secretary.To the Secretary to Government, Revenue Department
" all Collectors
" the Accountant-General.

ORDER—dated 16th January 1885, No 70, Revenue

Miscellaneous

- 1 Cattle Pound Fund
- 2 Village Service Fund
- 3 Irrigation Cess Fund

With the foregoing Proceedings, the Board of Revenue submit the revised and budget estimates of receipts and charges of the marginally-noted Special Local Funds for the years 1884-85 and 1885-86 respectively. The Canal and Ferry Fund budget has been separately received and disposed of by G O, 29th December 1884, No 1431, and the Endowment Fund has been abolished under G O, 28th February 1884, No 446, Financial. The estimates of the remaining funds are approved and passed with the following remarks:

2 *Revised Estimate*—The assets and charges of these funds amount, according to the revised estimate, to Rs 53,60,380 and 34,92,600 respectively, against Rs 50,00,760 and Rs 34,13,120 originally estimated. The year is thus expected to close with a balance of Rs 18,67,780 in favor of the funds. The variations between the sanctioned and revised estimates are explained in paragraph 4 of the Board's Proceedings and are accepted.

3 *Budget Estimate, 1885-86*—Including the opening balance as above set forth, the assets of the ensuing year are estimated at Rs 53,74,090 and the charges at Rs 34,86,690.

4 *Cattle Pound Fund*—The assets of this fund aggregate Rs 2,47,600 against Rs 2,51,140 in the current year, and are appropriated as under—

	RS
Contribution to Agricultural services	26,990
Do to Municipalities	1,390
Do to Local Funds	25,890
Construction and repair of Pounds	41,680
Pound establishments, &c	1,37,200
Balance	14,450
Total	2,47,600

These figures closely approximate the revised estimates for the current year and are accepted.

5 *Village Service Fund*—The receipts and charges of this fund are estimated respectively at Rs 32,34,720 and Rs 31,89,150, leaving a balance of Rs 45,570 which, added to the balance at the beginning of the year, aggregates Rs 18,53,420. In some districts, however, the charges exceed the receipts of the year, notably in the following cases—

	Receipts RS	Charges RS
Kistna	3,85,650	4,26,700
Kurnool	3,42,890	3,77,460
Salem	2,33,300	2,42,100
South Canara	77,520	86,700
Cuddapah	2,50,300	2,54,140

The Board are requested to see that in these cases equilibrium between receipts and charges is preserved as far as possible. In districts * where the balances are already heavy, a further recurring surplus is expected, and proposals which have already been called for to rectify this state of things should be submitted with the least possible delay.

6 *Irrigation Cess Fund*—The receipts and charges of this fund are estimated at Rs 41,750 and Rs 64,390 respectively, so that the balance to its credit, which is

	Estimated Balances RS
* South Arcot	2,46,240
Chingleput	2,23,690
Godavari	5,79,580
Tinnevely	1,72,150
Trichinopoly	2,83,730

Rs 42,170 at the beginning of the year, will be reduced to Rs 19,530 at the end of it
G O, 18th September 1883, No 1142, para- The increased expenditure occurs chiefly
graph 11 in the Coimbatore and Salem districts and
is in accordance with the orders already
passed on the subject.

(True Extract)

M. M. M. M.
for Secretary to Government.

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

Exd W H French.

70 Copies

200

Recorded

Govt. of Madras.

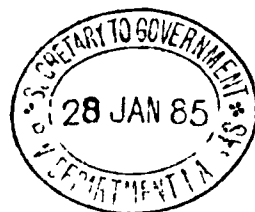
REVENUE.

CS

20.1.85

US

2.2.85



Issued

Recd

Encl.

G.O., 16th January 1885, No 70.

12257 Wa/s 1885

JANUARY.

Budget Estimate of Special Local
Funds

for 1885-86, reviewed

Enr PWA. ✓ Dec 31/2/85

La 1/6/2 1/12

With order