P.W. Department

Proceedings of the Madras Govt

Read the following

17th April 1886, No. 285, Revenue.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue, dated 9th February 1886, No. 357 :—

Read—the following papers :—

Read again Board's Proceedings,	dated	9th	June	1885,	No. 1679.
,, ,,	,,	18th	July	,, ,,	2132.
,, ,,	,,	25th	June	,, ,,	1900.
,, ,,	,,	24th	,,	,, ,,	1888.
,, ,,	,,	25th	,,	,, ,,	1901.
,, ,,	,,	13th	,,	,, ,,	1754.
,, ,,	,,	25th	,,	,, ,,	1903.
Read Cuddapah Report,	,,	31st	July	,, ,,	543.
Read again Board's Proceedings,	,,	11th	June	,, ,,	1704
,, ,,	,,	27th	July	,, ,,	2193.
,, ,,	,,	25th	June	,, ,,	1902.
,, ,,	,,	11th	,,	,, ,,	1713.
,, ,,	,,	23rd	,,	,, ,,	1869.
,, ,,	,,	12th	,,	,, ,,	1737.
,, ,,	,,	12th	,,	,, ,,	1738.
,, ,,	,,	13th	,,	,, ,,	1755.
,, ,,	,,	25th	,,	,, ,,	1898.
,, ,,	,,	24th	,,	,, ,,	1886.
,, ,,	,,	9th	,,	,, ,,	1680.
,, ,,	,,	25th	,,	,, ,,	1899.
,, ,,	,,	24th	,,	,, ,,	1887.
,, ,,	,,	25th	,,	,, ,,	1897.

Resolution—dated 9th February 1886, No. 357.

The Board resolve to submit to Government their report for 1884-85 on the operations of the Special Local Funds noticed below :—

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

Under G.O., Financial department, dated 28th February 1884, No. 446, the Endowment Fund has been abolished as a special fund from 1st April 1884.

2. The total receipts under the several funds including the balance on 1st April 1884 amounted to Rs. 58,46,880 and the charges to Rs. 36,48,371, leaving a balance of Rs. 21,98,509 at the close of the year. The details are given in the following abstract :—

Funds.	Balance on 1st April 1884.	Receipts in 1884-85.	Total.	Expenditure in 1884-85.	Balance on 31st March 1885.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund ...	22,542	2,38,843	2,61,385	2,34,427	26,958
2. Village Service Fund ...	17,85,172	32,20,633	50,05,805	31,45,648	18,60,157
3. Canal and Ferry Fund ...	1,60,859	1,57,143	3,17,982	1,67,319	1,50,663
4. Irrigation Cess Fund ...	55,530	44,335	99,865	43,922	55,943
	20,24,083	36,60,954	56,85,037	35,91,316	20,93,721
Cattle Pound Fund at the credit of Agricultural services ...	1,25,138	36,705	1,61,843	57,055	1,04,788
Total ...	21,49,221	36,97,659	58,46,880	36,48,371	21,98,509

The figures furnished by the Accountant-General have been adopted throughout the report, and the differences between those now given by him for 1883-84 and the figures entered in the Special Fund report for that year are explained in the appendix.

3. *Cattle Pound Fund.*—The following statement shows the receipts and charges of the Pound Fund and the contributions from it to Agricultural services, and to Local and Municipal Funds.

Districts.	1883-84.				1884-85.										
								Charges.							
											Contributions				
	Balance.	Receipts.	Total.	Charges.	Balance.	Receipts.	Total.	Establishment.	Construction and repair of pounds.	Miscellaneous.	To Agricultural services.	To Municipalities.	To Local Funds.	Total.	Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur	321	4,101	4,422	4,051	371	3,851	4,222	2,780	480	147	186	16	171	3,780	442
2. Arcot, North	399	9,413	9,812	9,394	418	11,264	11,682	5,471	1,189	12	1,917	69	1,848	10,506	1,176
3. Arcot, South	— 651	11,911	11,260	10,606	654	13,396	14,050	7,107	2,233	393	2,150	112	2,037	14,032	18
4. Bellary	1,109	5,612	6,721	5,382	1,339	5,824	7,163	3,200	1,922	75	1,099	99	250	6,645	518
5. Canara, South	84	1,434	1,518	1,347	171	1,511	1,682	762	492	3	198	38	159	1,655	27
6. Chingleput	743	8,139	8,882	7,851	1,031	8,590	9,621	4,236	2,596	569	450	18	432	8,301	1,320
7. Coimbatore	371	10,430	10,801	10,353	448	10,765	11,213	6,285	2,048	998	226	15	211	9,783	1,430
8. Cuddapah	1,127	9,533	10,660	9,110	1,550	9,432	10,982	4,215	1,101	83	2,090	40	2,050	9,579	1,403
9. Ganjam	503	3,997	4,500	3,982	518	3,304	3,822	1,758	832	105	259	10	248	3,212	610
10. Godâvari	4,618	22,814	27,432	25,070	2,362	22,562	24,924	10,301	1,600	221	5,339	236	5,087	22,784	2,140
11. Kistna	2,769	33,401	36,170	33,126	3,044	33,329	36,373	17,473	5,458	2,063	4,846	157	4,689	34,686	1,687
12. Kurnool	567	10,499	11,066	9,502	1,564	12,445	14,009	604	564	4,919	2,826	20	2,828	11,761	2,248
13. Madura	1,560	14,953	16,513	14,800	1,713	13,862	15,575	7,968	1,465	169	2,415	96	2,319	14,432	1,143
14. Malabar	97	3,419	3,516	3,000	516	3,506	4,022	1,963	1,529	19	257	13	243	4,024	1 1 2
15. Nellore	3,211	21,237	24,448	21,096	3,352	21,840	25,192	9,583	1,681	514	5,345	359	4,986	22,468	2,724
16. Nilgiris	464	1,513	1,977	1,779	198	1,406	1,604	724	468	5	66	66	66	1,395	209
17. Salem	1,083	8,412	9,495	9,142	353	11,620	11,973	4,575	2,063	1,994	400	10	389	9,431	2,542
18. Tanjore	1,656	20,505	22,161	21,622	539	23,579	24,118	11,703	5,885	678	..	50	..	18,316	5,802
19 Tinnevelly	1,031	11,281	12,312	11,267	1,045	12,048	13,093	7,148	3,056	168	1,249	145	1,103	12,869	224
20. Trichinopoly	1,127	10,330	11,457	10,439	1,018	10,262	11,280	5,819	2,440	64	985	35	950	10,293	987
21. Vizagapatam	..	3,724	3,724	3,386	338	4,447	4,785	1,760	2,706	9	..	..	..	4,475	310
Total ..	22,189	2,26,658	2,48,847	2,26,305	22,542	2,38,843	2,61,385	1,15,435	41,808	13,211	32,303	1,604	30,066	2,34,427	26,958

NOTE.—In the above statement, the Pound Fund expenditure is classified according to the figures furnished in the Collectors' Special Fund reports, and the small differences between them and the Accountant-General's figures have been adjusted under "Miscellaneous."

4. Including the balance at the beginning of the year, viz., Rs. 22,542, the total receipts amounted to Rs. 2,61,385 and the expenditure to Rs. 2,34,427, leaving a balance of Rs. 26,958. The collections were large in Kistna, Godávari, Nellore and Tanjore, amounting to Rs. 1,01,310, or 42 per cent. of the total receipts for the presidency. Compared with 1883-84, the total receipts exhibit an increase of Rs. 12,185 or 5 per cent. resulting from a gross increase of Rs. 14,819 in thirteen districts against a gross decrease of Rs. 2,634 in the remaining eight as shown below :—

Districts.	Increase.	Districts.	Decrease.
	Rs.		Rs.
1. Arcot, North	1,851	1. Anantapur	250
2. Arcot, South	1,485	2. Cuddapah	101
3. Bellary	212	3. Ganjam...	693
4. Canara, South	77	4. Godávari	252
5. Chingleput	451	5. Kistna	72
6. Coimbatore	335	6. Madura	1,091
7. Kurnool	1,946	7. Nílgiris	107
8. Malabar	87	8. Trichinopoly	68
9. Nellore	603		
10. Salem	3,208		
11. Tanjore	3,074		
12. Tinnevelly	767		
13. Vizagapatam	723		
Total ...	14,819	Total ...	2,634

The increase in North Arcot, Salem and Tanjore was due to the establishment of several new pounds during the year, and in South Arcot and Kurnool to a larger number of cattle having been impounded than in the preceding year. The decrease in Madura is attributable partly to the last-mentioned cause and partly to a large number of pounds having been closed in Melúr taluk.

5. The charges amounted to Rs. 2,34,427, or 3·6 per cent. in excess of those of 1883-84. The increase was the result of a gross increase of Rs. 16,223 in thirteen districts against a gross decrease of Rs. 8,100 in eight as shown below :—

Districts.	Increase.	Districts.	Decrease.
	Rs.		Rs.
1. Arcot, North	1,112	1. Anantapur	270
2. Arcot, South	3,426	2. Coimbatore	570
3. Bellary	1,263	3. Ganjam	770
4. Canara, South	308	4. Godávari	2,286
5. Chingleput	450	5. Madura	368
6. Cuddapah	469	6. Nílgiris	384
7. Kistna	1,560	7. Tanjore	3,306
8. Kurnool	2,259	8. Trichinopoly	146
9. Malabar	1,024		
10. Nellore	1,372		
11. Salem	289		
12. Tinnevelly	1,602		
13. Vizagapatam	1,089		
Total ...	16,223	Total ...	8,100

The increase was due chiefly to (1) the larger amount of commission paid to pound-keepers on the larger receipts of the year, (2) to the construction of several new pounds and the improvement and repair of existing ones, and (3) to a larger amount having been transferred to Local Funds and Agricultural services out of the larger assets of the year.

In Tanjore and Godávari, notwithstanding an increase in the number of pounds and in the commission paid to pound-keepers, there was a large falling off in the aggregate charges, amounting to Rs. 3,306 and Rs. 2,286, respectively. This is attributable to the fact that in 1883-84 large sums were expended in the former district in converting a number of pounds into substantial buildings and in the latter in constructing roads in the Bhadráchalam taluk.

6. Of the total charges, Rs. 1,15,435, or 49·2 per cent., were paid on account of establishment, including commission to pound-keepers; Rs. 41,808 or 17·8 per cent. on the construction and repair of pounds, and Rs. 13,211, or 5·6 per cent., on miscellaneous items. Out of the balance remaining (Rs. 90,931), Rs. 32,303 were paid as contribution to "Agricultural services," Rs. 30,066 to Local Funds, and Rs. 1,604 to municipalities.

7. The amount credited to Agricultural services differs from the total of the amounts transferred to Local and Municipal funds in the districts of Bellary, Godávari, Kurnool, Nílgiris and Tanjore. In the last-named district, a sum of Rs. 50 was transferred to municipalities, but no corresponding contribution was made to Agricultural services within the year. In Bellary a sum of Rs. 849 was added to the amount (Rs. 250) shown in the Collector's report as contribution to Agricultural services in accordance with the Accountant-General's statement, dated 3rd October 1885, No. B.A.D.-2; and in Kurnool, a sum of Rs. 23 has been deducted under the same item. The Collectors of the districts mentioned above, except Kurnool, are requested to explain the causes of the differences in the distribution as shown below :—

Districts.	Amount credited to Agricultural services.	Amount credited to Local Funds and Municipalities.	Difference.
	Rs.	Rs.	Rs.
Bellary	250	349	750
Godávari	849		
Kurnool	5,339	5,323	16
Nílgiris	2,826	2,848	22
Tanjore	66	132	66
	...	50	50

8. Certain mistakes in the reports for 1883-84 for the districts noted in the margin having been duly corrected, the number of pounds at the beginning of the year was 7,124. Sixty-two pounds were abolished and 435 newly constructed during the year. The number at the end of the year was therefore 7,497, or 373 more than in 1883-84. The following statement gives the particulars for each district including pounds provided by private individuals :—

——	As per report for 1883-84.	As per report for 1884-85.	Difference.
Bellary	176	177	+ 1
Cuddapah	327	330	+ 3
Godávari	364	360	— 4
Madura	584	593	+ 9
Malabar	405	404	— 1
Trichinopoly	170	179	+ 9
			17

Districts.	Number of Pounds.			
	At the end of 1883-84.	Abolished in 1884-85.	Constructed in 1884-85.	At the end of 1884-85.
1. Anantapur	121	...	13	134
2. Arcot, North	225	...	80	305
3. Arcot, South	380	...	11	391
4. Bellary	177	...	2	179
5. Canara, South	807	...	5	812
6. Chingleput	131	...	7	138

Districts.	Number of Pounds.			
	At the end of 1883-84.	Abolished in 1884-85.	Constructed in 1884-85.	At the end of 1884-85.
7. Coimbatore	536	...	31	567
8. Cuddapah	330	...	14	344
9. Ganjam	134	7	7	134
10. Godávari	360	...	18	378
11. Kistna	928	...	20	948
12. Kurnool	269	...	5	274
13. Madura	593	31	15	577
14. Malabar	404	13	47	438
15. Nellore	356	...	3	359
16. Nílgiris	10	...	...	10
17. Salem	188	...	57	245
18. Tanjore	164	...	51	215
19. Tinnevelly	702	9	2	695
20. Trichinopoly	179	...	24	203
21. Vizagapatam	130	2	23	151
Total ...	7,124	62	435	7,497

9. The increase in the number of pounds was satisfactory, especially in North Arcot, Salem, Tanjore, Malabar and Coimbatore. Of the pounds abolished, one half were in the Melúr taluk of the Madura district. The Collector states that the pounds in question were situated in villages which are either uninhabited or are petty hamlets where no cattle are impounded. He is requested to report when and under what circumstances these pounds came to be built in such localities, and what amount was expended on their construction and repair. Comparing the total number of pounds in the presidency with the statistics of cultivation and of agricultural stock returned for 1884-85, it is observed that there is at present only one pound to every 3,600 acres of occupied area, Government and inam, and one to every 2,347 cattle including sheep and goats. The proportion varies considerably in different districts, but in the absence of information as to the distances of the pounds from each other, the number of villages and the occupied area comprised under each, and the number of cattle and of the population of the villages attached to each pound, it is impossible to state how far the existing number of pounds is sufficient to meet actual requirement. Collectors are accordingly requested to submit with their next annual report a memorandum and a map giving full information on the several points noticed above.

10. The general condition of the pounds is on the whole satisfactory and is improving from year to year. Collectors promise to effect further improvements as funds become available. The following is a brief résumé of the condition of the pounds in the several districts as reported by Collectors.

Anantapur.—All the pounds in this district are substantial buildings, and all, except one, which will be repaired in the current year, are in good order. A hundred pounds have been provided with water-troughs and forty-three with feeding-racks; and shady trees have been planted round 110.

North Arcot.—Of the 305 pounds in the district, 237 are mere walled enclosures either of clay or stone. The remaining sixty-eight have also thatched sheds for sheltering cattle impounded. Two hundred and twenty-three pounds are provided with water-troughs and feeding-racks.

South Arcot.—Of the 391 pounds in the district, only sixty-three are substantially built and about 160 are thatched buildings enclosed with mud walls. Forty-nine pounds are reported to have been destroyed by the excessive rains of November and December 1884, and twenty-four to have been slightly damaged. Estimates for providing eighty-four pounds with pucka buildings appear to have been sanctioned for

the General Deputy Collector's division, but the order was lost sight of in one taluk and only seven pounds were reconstructed in another. In the Sub-Collector's division, similar estimates were not sanctioned for want of funds.

Bellary.—Of the 199 pounds, 194 are in good condition. One hundred and ninety-two pounds contain water-troughs, but only twenty-three have as yet been provided with feeding-racks. Eighty-one pounds have now trees growing in them.

South Canara.—Of the 812 cattle pounds in the district, twenty-nine are Government pounds, *i.e.*, kept and maintained by Government, and the remaining 783 are buildings belonging to potails or village heads, which are allowed by the owners to be used as Government pounds for impounding cattle. All the pounds are substantial roofed buildings and are reported to be in good condition. Twenty-six of the Government pounds are provided with feeding-racks and eighteen have also water-troughs. In the case of the private pounds, the *ex-officio* pound-keepers provide their own utensils for watering the cattle.

Chingleput.—Of the 138 pounds, forty are built of brick, ninety-six are enclosed by mud walls, and two newly opened are mere fenced enclosures. Ninety-three pounds are provided with water-troughs and feeding-racks, and thirty-seven more with water-troughs alone. Twenty-four pounds have roofs, some tiled and some thatched, and in fifty-one shade is afforded to the cattle by trees. Twenty substantial pounds were constructed during the year and fifty-five repaired.

Coimbatore.—Thirty-one new pounds were constructed at a cost of Rs. 580 and fifty-five old ones were repaired at a cost of Rs. 1,468. The planting of trees in pounds for shade as also the supply of water-troughs and feeding-racks is being attended to.

Cuddapah.—Almost all the pounds in the district are provided with water-troughs and feeding-racks. The pounds are generally in good order and steps have been taken to plant trees in them.

Ganjam.—Of the 134 pounds in the district, only one is pucka-built. Including twenty-four pounds repaired during the year, seventy-nine are said to be in good order. Feeding-racks and water-troughs have been provided for seventy-seven pounds and arrangements made for their provision in others. Trees have been planted at convenient places near the pounds and are reported to be thriving.

Godávari.—All the pounds, except eighteen which were newly opened during the year, are supplied with water-troughs and feeding-racks. The condition of the pounds was on the whole good; only three of these are pucka-built.

Kistna.—Of the 948 pounds, eleven are pucka-built; 174 have been repaired and almost all of them have been supplied with appliances for feeding and watering cattle. Two hundred and thirty pounds still remain to be repaired and will receive attention as funds become available. Eighty-eight pounds afford shelter to the impounded cattle, being provided with sheds and shady trees. In other pounds also trees have recently been planted.

Kurnool.—Out of the 274 pounds, 244 are in good order; the rest will be repaired in the current year. Fourteen pounds were provided with water-troughs and feeding-racks.

Madura.—Of the 577 pounds, 206 are pucka structures; about 440 have been supplied with water-troughs and feeding-racks. Trees have been planted in or close to 200 pounds. One hundred and fourteen pounds which were classed as "private pounds" were transferred to Government, with reference to paragraph 2 of G.O., Revenue department, dated 9th July 1884, No. 830.

Malabar.—Out of the 438 pounds existing at the end of the year, 163 belonged to Government and the rest were rented by Government for public use. Most of the pounds are in good order and are supplied with water-troughs and feeding-racks. In the case of some of the rented pounds where there are no water-troughs, water is supplied to impounded cattle in vessels provided for the purpose. The Collector states that this arrangement answers well and should continue until funds become available

for the construction of more pounds on account of Government. All the pounds have thatched roofs which sufficiently protect cattle from sun and rain, and the necessity for planting trees giving shade is therefore not felt in the district.

Nellore.—Out of the 359 pounds, 208 are in good order. There are now six pucka pounds and two more are being constructed. Seventy-nine pounds are supplied with water-troughs and feeding-racks.

Nilgiris.—All the pounds (ten) are in good order and properly fitted. The number is, however, insufficient and will be increased as funds are available.

Salem.—Fifty-seven pounds were newly constructed and thirty-six repaired during the year. There were 245 pounds at the end of the year which are reported to be generally in good order. All of them have been supplied with water-troughs and feeding-racks, and steps are being taken to plant trees for shade.

Tanjore.—Several of the pounds were seriously damaged by the heavy rains and floods of November and December 1884. Steps have been taken to repair them. Twenty-seven of the pounds are said to be pucka-built and fifty-one pounds were newly constructed during the year. It is not stated how many of the pounds are provided with appliances for feeding and watering cattle.

Tinnevelly.—Out of 695 pounds, only three are pucka-built. Some 240 pounds were repaired during the year; 129 pounds are supplied with stone water-troughs and 336 with troughs of earthenware and 214 are provided with feeding-racks.

Trichinopoly.—All the pounds, except a few damaged by the heavy rains of December 1884, are in good condition, and are provided with water-troughs and feeding-racks. Trees have been planted in or close to almost all the pounds.

Vizagapatam.—Of the 151 pounds, eight are pucka structures, and the rest are made of mud with rough gate-ways. One hundred and nineteen pounds are in good order, and about 114 pounds are provided with water-troughs and feeding-racks. Trees have been planted in about 128 pounds.

11. The receipts and charges under "Agricultural services" according to the statement furnished by the Accountant-General are given below :—

		Rs.
Balance on 1st April 1884	...	1,25,138
Receipts...	...	36,705
Total ...		1,61,843
Charges	...	57,055
Balance on 31st March 1885 ...		1,04,788

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

Districts.	1883-84. Balance on 1st April 1883.	1883-84. Receipts.	1883-84. Total.	1883-84. Expenditure.	Balance on 31st March 1884.	1884-85. Receipts. Cess under Act IV of 1864.	Merahs collected in addition to the land assessment.	Deduction from beriz.	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 ..	5,368	3,354	8,722	1,193	7,529	..	..	225	..	..	2,463	2,673	10,207	1,156	9,051
2. Arcot, North ..	49,793	1,56,391	2,06,184	1,47,157	59,027	20,777	66,418	50,599	15,877	26	(b) 7,710	1,61,407	2,20,434	1,69,581	50,853
3. Arcot, South ..	1,10,613	3,16,495	4,27,108	2,48,874	1,78,234	33,787	..	2,55,989	..	..	..	2,89,776	4,68,010	2,71,668	1,96,342
4. Bellary ..	8,012	3,614	11,626	2,346	9,280	289	..	327	111	..	4,915	5,642	14,922	2,810	12,112
5. Canara, South ..	28,466	86,727	1,15,193	78,770	36,423	42,680	..	25,483	..	6	..	68,169	1,04,592	75,068	29,524
6. Chingleput ..	1,04,207	2,00,677	3,04,884	1,45,667	1,59,217	1,04,541	..	14,170	37,928	439	..	1,52,086	3,16,303	1,40,841	1,75,462
7. Coimbatore ..	2,284	1,409	3,693	18	3,675	..	..	..	..	..	(b) 845	887	4,562	81	4,481
8. Cuddapah ..	36,473	2,48,925	2,85,398	2,52,249	33,149	1,04,679	..	763	1,17,504	356	(b) 8,378	2,31,743	2,64,892	2,51,051	13,841
9. Ganjam ..	2,200	537	2,737	559	2,178	..	..	200	..	..	243	503	2,681	494	2,187
10. Godávari ..	4,52,368	3,04,491	7,56,859	2,62,025	4,94,834	1,64,907	..	..	1,20,929	200	1,272	2,87,308	7,82,142	2,57,367	5,24,775
11. Kistna ..	86,840	4,27,002	5,13,842	3,84,583	1,29,259	2,69,478	1,569	76,794	64,691	393	(c) 4,718	4,18,032	5,47,291	3,76,323	1,70,968
12. Kurnool ..	1,12,193	3,50,721	4,62,914	3,71,394	91,520	83,119	..	28,180	2,01,360	2	17,320	3,47,796	4,39,316	3,78,993	60,323
13. Madura ..	7,985	5,227	13,212	2,110	11,102	..	..	2,738	1,533	(a)17,815	481	4,754	15,856	2,884	12,972
14. Malabar ..	59,976	91,843	1,51,819	91,935	59,884	..	..	..	..	2	79	90,814	1,50,698	92,487	58,211
15. Nellore ..	21,454	2,12,906	2,34,360	2,84,860	..	1,22,482	90,735	1,757	49,985	106	1	2,08,250	2,08,250	2,08,250	..
16. Nilgiris ..	..	1,941	1,941	1,941	..	5,122	80	825	..	..	(d) 33,839	5,947	5,947	5,356	591
17. Salem ..	70,494	2,39,069	3,09,563	2,86,701	72,862	1,19,339	..	1,09,995	367	10	..	2,40,520	3,13,382	2,36,880	76,502
18. Tanjore ..	37,780	2,79,462	3,17,242	2,77,898	39,344	..	..	2,66,594	1,204	(a)10,809	1,116	2,67,710	3,07,054	2,68,652	38,402
19. Tinnevelly ..	1,33,364	2,70,700	4,04,064	2,48,581	1,55,483	1,77,962	..	63,718	..	122	9	2,43,015	3,98,498	2,37,909	1,60,589
20. Trichinopoly ..	2,16,688	1,95,794	4,12,482	1,71,122	2,41,360	1,00,873	..	80,988	9,004	192	68	1,97,110	4,38,470	1,66,195	2,72,275
21. Vizagapatam ..	281	1,260	1,541	729	812	..	..	..	1,693	(a) 5,985	..	1,693	2,505	1,652	853
Total ..	15,46,839	33,98,545	49,45,384	31,60,212	17,85,172	13,50,035	1,58,802	9,79,845	6,22,186	26,463	84,009	32,30,840	50,16,012	31,45,648	18,70,364

(a) Interest on Government securities.
(b) Receipts from Service Inams of vacant offices.
(c) Assessment on relinquished inams.
(d) Loan from Provincial services.

NOTE.—The classification of receipts as given by Collectors has been adopted, the differences observed between the totals as given by them and by the Accountant-General having been adjusted against "Miscellaneous."

The balance on 1st April 1884 amounted to Rs. 17,85,172, and the receipts during the year to Rs. 32,30,840, making a total of Rs. 50,16,012. The expenditure amounted to Rs. 31,45,648, leaving a balance of Rs. 18,70,364.

13. The receipts consisted of the following items :—

		Rs.
(1)	Cess collected under Act IV of 1864	13,50,035
(2)	Quit-rent on service inams enfranchised	6,22,186
(3)	Merahs collected in addition to the land assessment ...	1,58,802
(4)	Deductions from beriz or demand	9,79,345
(5)	Miscellaneous	1,20,472
	Total ...	32,30,840

14. The variations under the several heads as compared with the previous year are shown below :—

Districts.	Cess under Act IV of 1864.	Quit-rent on enfranchised inams.	Merahs.	Deduction from beriz.	Interest and miscellaneous.	Total variations.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur	..	..	..	— 755	+ 79	— 676
2. Arcot, North	— 23,070	— 2,493	+ 60,892	— 36,558	— 2,962	— 4,191
3. Arcot, South	— 3,393	..	..	— 23,326	..	— 26,719
4. Bellary	+ 17	+ 62	..	— 81	+ 2,154	+ 2,028
5. Canara, South	— 10,027	..	..	— 8,492	— 39	— 18,558
6. Chingleput	— 20,108	— 21,968	..	— 551	— 964	— 43,591
7. Coimbatore	..	..	..	..	— 522	— 522
8. Cuddapah	— 8,862	— 8,485	..	— 208	+ 373	— 17,182
9. Ganjam	..	..	..	— 134	+ 100	— 34
10. Godávari	— 23,510	+ 5,524	..	..	+ 803	— 17,183
11. Kistna	— 34,356	+ 6,198	+ 98	+ 17,383	+ 1,707	— 8,970
12. Kurnool	+ 16,117	— 8,188	..	— 10,603	— 251	— 2,925
13. Madura	..	— 664	..	— 124	+ 315	— 473
14. Malabar	..	..	— 1,011	..	— 18	— 1,029
15. Nellore	— 20,713	— 6,043	+ 80	— 1,757	+ 20,263	— 4,656
16. Nilgiris	+ 5,122	..	..	— 1,105	— 11	+ 4,006
17. Salem	+ 1,563	— 34	..	— 5	— 73	+ 1,451
18. Tanjore	..	..	..	— 11,906	+ 154	— 11,752
19. Tinnevelly	— 20,552	+ 98	..	— 424	— 6,807	— 27,685
20 Trichinopoly	— 12,441	— 1,411	..	+ 15,447	— 279	+ 1,316
21. Vizagapatam	..	+ 433	..	..	..	+ 433
Total ..	— 1,54,213	— 37,095	+ 60,059	— 59,685	+ 14,022	— 1,76,912

15. The Village Cess Act was in force in the districts of South Canara, Chingleput, Godávari, Kistna, Kurnool, Nellore, Nílgiris, Salem, Tinnevelly and Trichinopoly ; in seven taluks of the Cuddapah district, in the Wálajápet taluk of North Arcot, in the Chidambaram taluk of South Arcot, and in three villages of the Bellary district transferred from Kurnool.

16. *Village Service Cess.*—The falling off in the cess collections was the result of a gross decrease of Rs. 1,77,032 in ten districts and an increase of Rs. 22,819 in four others. The decrease in North Arcot, Chingleput, Kistna and Tinnevelly was due to smaller arrears outstanding for collection at the beginning of the year ; in South Canara and Nellore it was due to a change in the kistbandi, or scale of instalments, and in Cuddapah partly to the postponement of collections in some taluks in consequence of the unfavorable season in December 1884 and January 1885, and partly to delay caused by jamabandi (annual settlement) and other work. In Godávari the cess collections have been suspended in villages where there were large balances. The decrease in Trichinopoly is not explained. The increase in Kurnool is attributed to an increase in the current demand and to prompt collections. In the Nílgiris, the collection of the cess began only in the year under report—*vide* Board's Proceedings, dated 4th April 1884, No. 731, and G.O., Revenue department, dated 28th April 1884, No. 561.

17. *Quit-rent on enfranchised Inams.*—The collections under this head were less than those of 1883-84 by Rs. 37,095 (Rs. 6,22,186 against Rs. 6,59,281). The causes assigned for the decrease under village cess collections in Cuddapah and Nellore also account for the decrease under quit-rent. In Chingleput and Kurnool the falling off was due to diminished arrears at the beginning of the year. The increase in Kistna is not explained ; that in Godávari is attributed to prompt collections.

18. Merahs or fees charged in addition to the land assessment were collected in North Arcot, Ganjam, Kistna, Malabar and Nellore. The increase of Rs. 60,892 in North Arcot under this head is due to the fact that in the taluks into which the new settlement has been introduced the customary fees have been collected direct from the ryots instead of being deducted from the gross assessment. This also accounts for the decrease under "beriz deductions." In Ganjam a sum of Rs. 15,068 is shown as having been collected on account of merahs, but the amount does not appear to have been included in the monthly demand, collection and balance statement sent to the Board, or in the return sent to the Accountant-General. According to the figures furnished by the latter officer, the total receipts under Village Service Fund in this district amounted to only Rs. 503, which figure has been adopted in the present report. The difference between this and the Collector's figure should be adjusted in the report for the current year.

19. The deductions from beriz or demand amounted to Rs. 9,79,345 against Rs. 10,39,030 in 1883-84. The decrease in North Arcot has been explained in the preceding paragraph ; that in South Canara was due to a change in the kistbandi or scale of instalments, and that in South Arcot and Tanjore to the suspension of collections pending the annual settlement in the localities affected by the disastrous floods of November and December 1884. The causes of the decrease in Kurnool and of the increase in Kistna are not stated. The increase in Trichinopoly was due to arrear collections.

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

		Rs.
(1)	Interest on Government securities	34,609
(2)	Receipts from service inams of vacant offices and from relinquished inams	21,526
(3)	Interest on arrears of revenue	1,854
(4)	Loan from Provincial funds	33,839
(5)	Other items	27,528

The value of Government securities held on behalf 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 was realized within the year as shown below :—

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

In October 1884, the Government of India proposed to the local Government to transfer these investments to the Government of India and to give credit for the amount to the local revenues. The proposal was strongly opposed by this Government in G.O., Revenue department, dated 10th March 1885, No. 296, and final orders on the question have not yet been received.

The amount shown under "other items" consist chiefly of the assessment of service inams attached to vacant offices and inams bought in by Government at revenue sales, and partly also of fines, savings, &c. The former amount should in future be shown separately.

21. As directed in paragraph 6 of G.O., Revenue department, dated 13th October 1884, No. 1122, a statement is subjoined showing the distribution of the receipts of the Village Service Fund for 1884-85 under the heads "contribution by Government" and "payment by ryots" in accordance with the principle approved in G.O., Revenue department, dated 13th October 1884, No. 1129. In Kurnool, 28·14 per cent. of the amount of interest on Government securities has been taken as the ryots' contribution in accordance with the information furnished by the Collector, with reference to paragraph 3 of Board's Proceedings, dated 22nd November 1884, No. 3998.

Districts.	Payment by Ryots.					Contribution by Government.				Total receipts.
	Cess under Act IV of 1864.	Monies collected in addition to assessment.	Deduction from beriz.	Miscellaneous.	Total.	Quit-rent on enfranchised inams.	Deduction from beriz.	Receipts from service inams of vacant offices and assessment on relinquished inams.	Miscellaneous.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur	20,777	66,418	..	..	87,195	..	225	..	2,453	2,678	2,678
2. Arcot, North	33,787	..	1,26,202	..	1,59,989	15,877	60,599	7,710	..	74,186	1,61,401
3. Arcot, South	289	..	..	..	289	..	1,29,787	..	..	1,29,787	2,89,776
4. Bellary	42,680	..	..	..	42,680	111	327	..	4,915	5,253	5,642
5. Canara, South	1,04,541	..	..	..	1,04,541	..	25,483	..	..	25,483	65,169
6. Chingleput	..	..	..	..	..	37,928	14,170	..	8	52,106	1,57,086
7. Coimbatore	1,04,679	..	..	..	1,04,679	..	708	245	542	887	857
8. Cuddapah	..	..	..	..	..	1,17,504	..	8,878	123	1,26,708	2,31,743
9. Ganjam	1,64,907	..	..	..	1,64,907	..	260	..	243	503	503
10. Godávari	2,69,478	1,569	..	..	2,71,047	1,20,929	..	..	1,272	1,22,201	2,87,308
11. Kistna	..	..	28,180	..	28,180	64,691	76,794	5,093	14	1,46,592	4,18,032
12. Kurnool	83,119	..	..	..	83,119	2,01,360	..	..	12,802	2,31,482	3,47,796
13. Madura	..	..	..	..	..	2	2,738	..	481	4,752	4,754
14. Malabar	..	90,735	..	..	90,735	1,533	..	..	79	79	90,814
15. Nellore	1,22,462	80	..	..	1,22,542	49,985	1,757	..	1	85,582	2,08,250
16. Nilgiris	5,122	..	..	..	5,122	..	825	..	33,889	825	5,947
17. Salem	1,19,339	..	..	..	1,19,339	367	1,09,995	..	..	1,10,362	2,40,520
18. Tanjore	1,77,962	..	41,055	..	2,19,017	..	2,25,539	..	1,116	2,26,655	2,67,710
19. Tinnevelly	1,00,873	..	18,159	..	1,19,032	1,204	45,559	..	9	46,772	2,43,015
20. Trichinopoly	..	..	80,988	..	80,988	9,004	..	..	68	9,072	1,97,110
21. Vizagapatam	..	..	..	..	..	1,693	..	..	..	1,693	1,693
Total ..	13,50,035	1,58,802	2,94,584	23,661	18,27,082	6,22,186	6,84,761	21,626	75,285	14,03,758	32,30,840

* Interest on Government securities.
† Loan from Provincial services to meet the deficit of the fund.

22. The total expenditure was Rs. 31,45,648 against Rs. 31,60,212 in 1883-84, The net decrease of Rs. 14,546 resulted from a gross decrease of Rs. 73,701 in eleven districts against a gross increase of Rs. 59,155 in ten as shown below :—

Districts.	Increase.	Districts.	Decrease.
	Rs.		Rs.
1. Arcot, North	22,424	1. Anantapur	37
2. Arcot, South	22,794	2. Canara, South	3,702
3. Bellary	482	3. Chingleput	4,826
4. Coimbatore	13	4. Cuddapah	1,198
5. Kurnool	7,599	5. Ganjam	65
6. Madura	774	6 Godávari	4,658
7. Malabar	552	7. Kistna	8,260
8. Nílgiris	3,415	8. Nellore	26,110
9. Salem	179	9. Tanjore	9,246
10. Vizagapatam	923	10. Tinnevelly	10,672
		11. Trichinopoly	4,927
Total ...	59,155	Total ...	73,701

The increase in North Arcot and Kurnool is attributed to the prompt payment of the salaries of the village establishments and to the disbursement of arrears, and in South Arcot and Nílgiris to the introduction of the revised scale of village establishments into the Chidambaram taluk of the former district and into the whole of the latter district except South-east Wynaad.

The decrease was large in Nellore, Tinnevelly, Tanjore and Kistna. In the first-named district the decrease was due to the fact that in 1883-84 large payments were made on account of arrears of salaries, while in the year under report there were no such arrears; in Tinnevelly it was due to the adjustment in 1883-84 of an erroneous credit of Rs. 10,856 ; in Tanjore to the non-payment of the village servants for a few months in consequence of the suspension of collections noticed in paragraph 19 ; and in Kistna to a portion of the salaries not having been drawn during the year. The variations in the other districts do not call for remark.

23. The subject of the utilization of the large balances in some districts was noticed in the Special Fund budget submitted to Government (*vide* Board's Proceedings, dated 7th January 1886, No. 39). In Nellore the fund closed with a deficit of Rs. 33,839 as reported by the Accountant-General. The total deficit to the end of 1884-85 amounted to Rs. 85,573. With his letter, dated 7th June 1885, No. 2865, the Collector submitted certain proposals for meeting the annual deficit and repaying the debt to Provincial funds, but it appeared to the Board that the proposals involved a larger reduction than was necessary in the village establishment, and they accordingly called for further information which has not yet been furnished.

24. As directed in paragraph 7 of G.O., Revenue Department, dated 18th September 1883, No. 1142, a demand, collection and balance statement of the several items constituting the Village Service Fund is annexed :—

Districts.	CESS UNDER ACT IV OF 1864.						MERAHS COLLECTED IN ADDITION TO THE LAND ASSESSMENT.					
	Demand.		Collections and remissions.		Balance.		Demand.		Collections and remissions.		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	..	225	..	225	..	..	..	..	..	..	..	..
2. Arcot, North ..	..	20,777	..	20,777	..	..	10,342	58,040	10,318	52,529	24	5,511
3. Arcot, South ..	9,963	35,824	6,425	27,362	3,538	8,462	..	..	..	..	..	..
4. Bellary	31	276	13	276	18	..	..	..	..	..	..	..
5. Canara, South ..	7,593	32,656	7,517 / *35	32,088	41	568	..	..	..	..	..	..
6. Chingleput	13,638	1,16,717	13,546 / *88	90,996	4	25,721	..	..	..	..	..	..
7. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..
8. Cuddapah	39,158	1,14,480	33,616	71,063	5,542	43,417	..	..	..	..	..	..
9. Ganjam	..	..	..	..	..	..	2,340	21,887	2,193	12,875	147	9,012
10. Godávari	30,707	1,53,549	27,331 / *1,030	1,37,578	2,346	15,971	..	..	..	..	..	..
11. Kistna	51,252	2,61,791	37,117 / *8,606	2,32,362	5,529	29,429	2,978	..	1,568 / *218	..	1,192	..
12. Kurnool	17,916	84,832	13,338 / *3,827	69,880	751	14,952	..	..	..	..	..	..
13. Madura	..	..	..	..	..	..	..	..	..	..	..	..
14. Malabar	..	..	..	..	..	..	556	90,990	365	90,370	191	620
15. Nellore	45,092	1,00,066	32,203 / *4,190	90,298	8,699	9,768	4	93	4	76	..	17
16. Nilgiris				Information not available for the official year.								
17. Salem	19,295	1,04,395	16,795 / *663	1,01,801	1,837	2,594	..	..	..	..	..	..
18. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..
19. Tinnevelly	21,212	1,82,276	19,512 / *1,696	1,56,450	4	23,826	..	..	..	..	..	..
20. Trichinopoly ..	28,157	1,08,984	27,294 / *820	73,579	43	35,405	..	..	..	..	..	..
21. Vizagapatam ..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	2,84,014	13,16,623	2,34,707 / *20,955	11,06,510	28,352	2,10,113	16,220	1,71,010	14,448 / *218	1,55,850	1,554	15,160

* Remissions.

Districts.	DEDUCTIONS FROM BERIZ.						QUIT-RENT ON ENFRANCHISED INAMS.					
	Demand.		Collections and remissions.		Balance.		Demand.		Collections and remissions.		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	..	225	..	225	..	..	..	..	..	..	..	..
2. Arcot, North ..	18,614	43,479	18,491	30,832	123	12,647	5,693	14,262	3,330	12,425	2,363	1,837
3. Arcot, South ..	1,95,317	2,37,000	81,328	1,74,661	1,13,989	62,339	..	..	..	..	..	..
4. Bellary	12	315	12	315	..	..	66	118	..	111	66	7
5. Canara, South ..	..	25,483	..	25,483	..	..	..	..	..	..	..	..
6. Chingleput	2,025	14,847	2,025	12,144	..	2,703	16,367	42,318	16,294 / *30	21,634	43	20,684
7. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..
8. Cuddapah	817	558	378	325	439	233	63,531	1,27,303	45,921	71,583	17,610	55,720
9. Ganjam	..	260	..	260	..	..	..	..	..	..	..	..
10. Godávari	..	..	..	..	..	..	26,721	1,15,395	23,442 / *335	97,484	2,944	17,911
11. Kistna	8,357	75,210	6,720 / *1,205	70,074	432	5,136	17,573	61,752	13,668 / *2,495	51,023	1,410	10,729
12. Kurnool	2,699	27,441	2,616 / *83	25,412	..	2,029	22,624	1,97,561	16,226 / *3,716	1,85,188	2,682	12,373
13. Madura	1,083	1,656	1,083	1,656	..	..	4,167	885	663 / *3,303	870	201	15
14. Malabar	..	..	..	..	..	..	..	..	..	..	..	..
15. Nellore	116	2,074	31	1,726	85	348	23,821	35,614	17,687 / *2,695	32,298	3,439	3,316
16. Nilgiris				Information not available for the official year.								
17. Salem	..	1,10,000	..	1,09,995	..	5	188	336	86	277	102	59
18. Tanjore	3,195	2,78,161	2,195 / *1,000	2,65,515	..	12,646	..	..	..	..	..	..
19. Tinnevelly	346	63,814	126 / *193	63,592	27	222	470	1,118	470	734	..	384
20. Trichinopoly	40,432	63,688	39,817 / *615	41,171	..	22,517	3,296	9,372	3,118 / *144	5,886	34	3,486
21. Vizagapatam ..	..	..	..	..	..	..	212	1,905	212	1,481	..	424
Total ..	2,73,013	9,44,211	1,54,822 / *3,096	8,23,386	1,15,095	1,20,825	1,84,729	6,07,939	1,41,117 / *12,718	4,80,994	30,894	1,26,945

* Remissions.

MISCELLANEOUS.

Districts.	Demand.		Collections and remissions.		Balance.	
	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.
	26	27	28	29	30	31
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur ..	1,143	2,113	478	2,200	665	138
2. Arcot, North ..	4,377	5,620	3,275	1,975 4,460	1,002	1,160
3. Arcot, South ..	..	..	..	..	..	..
4. Bellary ..	1,902	8,782	528 * 531	4,393	843	4,389
5. Canara, South ..	..	6	..	6	..	..
6. Chingleput ..	..	218	229	218	..	..
7. Coimbatore ..	229	887	..	887	..	..
8. Cuddapah ..	10,004	7,772	5,422	3,311	4,582	4,461
9. Ganjam ..	..	263	..	263	..	..
10. Godavari ..	..	1,474	..	1,474	..	..
11. Kistna ..	2,002	5,883	428 * 681	5,071	893	812
12. Kurnool ..	3,017	39,157	2,785 * 232	32,941	..	6,816
13. Madura ..	1,423	360	208 * 963	239	252	180
14. Malabar ..	..	79	..	79	..	..
15. Nellore ..	62	55	62	55	..	..
16. Nilgiris ..	Information not available for the official year.					
17. Salem ..	..	10,824	..	10,824	..	..
18. Tanjore ..	..	..	..	..	..	..
19. Tinnevelly ..	..	138	..	131	..	7
20. Trichinopoly ..	419	6,240	16 * 79	6,229	324	11
21. Vizagapatam ..	..	..	..	..	..	..
Total ..	24,468	89,880	13,421 * 2,486	71,956	8,561	17,924

Districts.	Total.					
	Demand.		Collections and remissions.		Balance.	
	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.
	32	33	34	35	36	37
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur ..	1,143	2,338	478	2,200	665	138
2. Arcot, North ..	88,926	1,42,178	85,414	1,21,023	3,512	21,155
3. Arcot, South ..	2,05,280	2,72,824	87,753	2,02,023	1,17,527	70,801
4. Bellary ..	2,011	9,491	553 * 531	5,095	927	4,396
..	7,593	58,145	7,517 * 35	57,577	41	568
..	22,259	1,74,100	32,094 * 118	1,24,992	47	49,108
..	..	887	..	887	..	..
4,461	1,13,510	2,50,113	85,337	1,46,282	28,173	1,03,831
..	2,340	22,410	2,193	13,398	147	9,012
..	57,428	2,70,418	50,773 * 1,365	2,36,536	5,290	33,882
812	82,162	4,04,636	69,501 * 13,205	3,58,530	9,456	46,106
6,816	46,256	3,48,991	34,995 * 7,858	3,12,821	3,433	36,170
180	6,673	2,910	1,954 * 4,266	2,765	453	145
..	556	91,069	365	90,449	191	620
..	69,085	1,37,902	49,977 * 6,885	1,24,453	12,223	13,449
..	Information not available for the official year.					
..	19,483	2,25,555	16,881 * 663	2,22,897	1,939	2,658
..	3,195	2,78,161	2,135 * 1,000	2,65,515	..	12,646
7	22,028	2,47,346	20,108 * 1,889	2,22,907	31	24,439
11	72,304	1,88,284	70,245 * 1,658	1,26,865	401	61,419
..	212	1,905	912	1,481	..	424
17,924	7,82,444	31,29,663	5,58,515 * 39,473	26,38,696	1,84,456	4,90,967

* Remissions.

The figures, however, are misleading as the demand is practically fixed for the fasli and not the official year, and, in calculating the demand for the latter year, the proportionate demand for three months of one fasli year and nine months of another year is taken into account. In future, the Board will submit a separate statement of demand, collection and balance of the fund for the fasli year, and deal only with the receipts and charges in the official year's report.

25. The balance shown as outstanding at the end of 1883-84 in the report for that year differs from the amount brought forward in the present report as noted below :—

	Difference. Rs.		Difference. Rs.
Anantapur	+ 480	Kurnool	+ 250
Arcot, North ...	+ 2,571	Madura	+ 358
Bellary	+ 2,011	Nellore	+ 1,719
Canara, South ...	— 26	Salem	+ 14,319
Chingleput	+ 8,150	Tinnevelly	+ 252
Cuddapah	+ 1,567	Trichinopoly ...	+ 314
Ganjam	+ 2,340		

In most of the districts the differences are said to be due to the arrear demand having been altered with reference to the settled demand for fasli 1293. In Ganjam the difference was caused by the whole of the merahs being shown in the statement for 1884-85. In Nellore and Tinnevelly there were differences amounting to Rs. 5,166 and Rs. 1,637, respectively, due chiefly to the remissions having been deducted from the arrear demand instead of being shown separately. After making the necessary alterations in the accounts, the differences amount to Rs. 1,719 and Rs. 252, respectively, which have not been explained. In Godavári and Kistna the total balance agrees, but there are differences in some of the component items owing to transfers from one item to another subsequent to the submission of the statement for 1883-84.

26. Excluding the Nílgiri district, the total collections shown in the demand, collection and balance statement fall short of the receipts given in the abstract appended to paragraph 12 above by Rs. 33,629 as noted in the margin. The differences in North Arcot, South Canara and Salem are due to collections in advance of the fixed instalments having been included in the abstract but excluded from the demand, collection and balance statement, and in Cuddapah and Kurnool to certain adjustments reported by the Accountant-General having been carried out in the former account but not in the latter. It is also observed that the classification of the receipts in the Kurnool district in the demand, collection and balance statement for March 1885 differs from that adopted in the statement of receipts and charges for that month and in the Collector's Special Fund report. The Collector has been requested to explain the discrepancy. The differences in Bellary and Madura are due to the figures furnished by the Accountant-General having been adopted in the abstract given in paragraph 12. In Ganjam the difference of Rs. 15,088 is chiefly due to the omission of merahs in the statement appended to paragraph 12 to make the figures agree with those of the Accountant-General. The Collector should have sent revised statements to the Accountant-General including the merahs in question. In Tanjore a sum of Rs. 1,116 is entered as miscellaneous receipts in the statement received with the Collector's Special Fund report, while in the demand, collection and balance statement for March 1885 the whole of the receipts are entered as beriz deductions. The discrepancy should be explained. The Collector of the Nílgiris has submitted a demand, collection and balance statement for the fasli and not for the official year.

	Rs.
Arcot, North	— 4,970
Bellary	+ 6
Canara, South	— 3,075
Cuddapah	— 124
Ganjam	+ 15,088
Kurnool	— 10
Madura	— 35
Nellore	— 33,820
Nílgiris	— 5,947
Salem	— 742
	— 33,629

27. After deducting subsequent collections and remissions up to the date of the Collectors' reports, the outstanding balances were large in the districts noted in the

Districts.	NET BALANCE.	
	Arrear.	Current.
	RS.	RS.
1. Arcot, North ...	3,488	12,619
2. Arcot, South ...	63,680	70,801
3. Chingleput	...	49,102
4. Cuddapah	28,173	28,164
5. Godávari	5,290	33,882
6. Kistna	5,543	46,106
7. Kurnool	1,527	36,170
8. Nellore	12,223	13,449
9. Tinnevelly	16	24,439
10. Trichinopoly ...	354	61,419

margin. The balance was heavy in South Arcot and relates chiefly to deductions from the beriz or demand. The delay in the adjustment is unsatisfactory. With regard to a sum of Rs. 20,864, which represents the emoluments of vacant offices erroneously credited to Land Revenue instead of to Village Service Fund, the Collector has been requested to state why the amount should not be transferred to the proper head. He promises to report separately upon the subject. He also states that a sum of Rs. 486-7-11 has not yet been sanctioned to be written off the accounts. He is referred to Board's Proceedings, dated 22nd August 1884, No. 2935, paragraph 45, in which sanction was given for writing off the amount. In Chingleput the balance was due to postponement of collections in villages affected by the heavy floods of November and December 1884. In Cuddapah and North Arcot instructions are reported to have been issued for the early realization of the balances. The other Collectors have failed to explain the cause of the short collections in their districts.

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

Districts.	1883-84.				1884-85.		
	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	346	410	..	410	83	493
2. Canara, South ..	..	18,236	18,236	18,241	— 5	19,090	19,085
3. Cuddapah	— 234	390	156	..	156	577	733
4. Godávari	1,32,944	33,390	1,66,334	33,225	1,33,109	35,253	1,68,362
5. Kistna	28,190	4,475	32,665	9,416	23,249	6,174	29,423
6. Malabar	..	87,271	87,271	87,293	— 22	82,396	82,374
7. Tanjore	2,462	7,504	9,966	6,069	3,897	4,854	8,751
8. Tinnevelly	4	44	48	..	48	30	78
9. Trichinopoly ..	697	10,378	11,075	11,078	— 3	8,686	8,683
Total ..	1,64,127	1,62,634	3,26,161	1,65,322	1,60,839	1,57,143	3,17,982

Districts.	1884-85—(*Continued*).						
	Charges.						Balance.
	Construction and repair of canals and other works by Public Works Department.	Works by civil officers.	Construction and repair of boats, platforms, &c.	Contribution to Local Funds.	Miscellaneous.	Total.	
	9	10	11	12	13	14	15
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Arcot, South ..	..	..	..	..	..	..	493
2. Canara, South ..	..	..	2,139	16,667	292	19,098	— 13
3. Cuddapah	..	..	..	..	..	..	733
4. Godávari	34,055	..	..	..	11,986	46,041	1,22,321
5. Kistna	1,543	457	..	1,000	44	3,044	26,379
6. Malabar	..	..	938	79,116	2,378	82,432	— 58
7. Tanjore	..	..	..	8,000	15	8,015	736
8. Tinnevelly	..	..	..	..	..	..	78
9. Trichinopoly ..	..	..	..	8,682	7	8,689	— 6
Total ..	35,598	457	3,077	1,13,465	14,722	1,67,319	1,50,663

29. During the year under report the Canal and Ferry Act was extended to seven additional ferries as noted in the margin. Most of the ferries were, as usual, leased, and the total receipts amounted to Rs. 1,57,143 against Rs. 1,62,034 in 1883-84. The decrease of Rs. 4,875 in Malabar was due to lower bids at the sale of ferries for 1885-86. In Tanjore the decrease of Rs. 2,650 is attributed to heavy rains and floods which greatly interfered with the working of the ferries during the latter part of the year. The Collector of South Canara states that a new ferry was opened over the Talapadi stream in the Mangalore taluk, but it does not appear that Government have applied to the ferry the provisions of the Canal and Ferry Act under section 2, or fixed the fees payable under section 14. The Collector is requested to report on the subject. The Acting Collector of Tinnevelly reports that the receipts from the eight ferries in that district are still credited to Local Funds instead of to the Canal and Ferry Fund, notwithstanding the instructions issued in G.O., Revenue Department, dated 30th April 1872, No. 699, and Board's Proceedings, dated 3rd June 1882, No. 1441. He states that the matter will be brought to the notice of the permanent Collector on his return from privilege leave. Mr. Lee-Warner is requested to state whether the mistake has since been corrected and what he proposes to do with regard to previous erroneous credits.

G.O., Revenue Department, dated 15th July 1884, No. 844.
G.O., Revenue Department, dated 24th July 1884, No. 881.
G.O., Revenue Department, dated 30th September 1884, No. 1083.
G.O., Revenue Department, dated 20th February 1885, No. 219.
G.O., Revenue Department, dated 24th February 1885, No. 246.

30. The expenditure in the year amounted to Rs. 1,67,319 against Rs. 1,65,322 in 1883-84. Almost the whole of the expenditure in South Canara, Malabar and Tanjore and the whole of it in Trichinopoly represents contributions to Local Funds. The expenditure in Godávari is composed of the following items :—

	RS.
Construction of the Kovur-Munjair junction canal	20,598
Constructing a landing stage	2,450
Minor works by Public Works Department	3,104
Cost of Public Works Department supervision and tools and plant ..	7,903
Expenses incurred by Revenue officers in connection with the working of the steamer *Godávari*	11,583
Miscellaneous	403
Total ...	46,041

31. 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	16	219	16	98	..	121
2. Canara, South	4,412	18,117	2,612 (r) 335	16,194 (r) 575	1,465	1,348
3. Cuddapah	..	390	..	390	..	..
4. Godávari	3,187	34,531	2,784	31,352	403	3,179
5. Kistna	569	6,982	569	6,022	..	960
6. Malabar	566	82,737	(r) 566	82,396	..	341
7. Tanjore	889	6,517	21 (r) 868	4,833	..	1,684
8. Tinnevelly	..	30	..	30	..	..
9. Trichinopoly	1,581	10,229	63 (r) 856	8,985	662	1,244
Total ..	11,220	1,59,752	6,065 (r) 2,625	1,50,300 (r) 575	2,530	8,877

(r) Remissions.

There is a difference of Rs. 31 between the collections of South Arcot as entered in the above statement and those shown in the statement appended to paragraph 28

above, which the Collector is requested to explain. The differences in Cuddapah and Godávari (viz., Rs. 187 and Rs. 1,117) are due to the omission in the demand, collection and balance statement of collections in advance of the kists in the former case and of miscellaneous receipts in the latter; in South Canara the difference (Rs. 284) is due to both these causes; and in Kistna to collections made in advance in 1883-84 (Rs. 749) having been included in the statement, while those of 1884-85 (Rs. 332) have been omitted. The difference of Rs. 362 in Trichinopoly is due to collections made in 1883-84 on account of 1884-85 being included in the demand, collection and balance statement and omitted from the abstract appended to paragraph 28 above.

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

Districts.	1883-84.				1884-85.				Balance
	Balance.	Receipts.	Total.	Expenditure.	Balance.	Receipts.	Total.	Expenditure.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Coimbatore ..	11,188	16,227	27,415	11,552	15,863	18,291	34,154	15,641	18,513
2. Madura ..	..	485	485	..	485	..	485	485	..
3. Salem	26,399	10,792	37,191	10,981	26,210	12,049	38,259	10,282	27,977
4. Tanjore ..	223	741	964	731	233	767	1,000	823	177
5. Trichinopoly ..	16,243	14,508	30,751	18,012	12,739	13,228	25,967	16,691	9,276
Total ..	54,053	42,753	96,806	41,276	55,530	44,335	99,865	43,922	55,943

A sum of Rs. 181 shown under this head in the Madura report has been omitted in accordance with G.O., dated 26th December 1884, No. 1426.

In Salem the receipts and charges of the year are given by the Collector at Rs. 21,833 and Rs. 20,054 against Rs. 12,491 and Rs. 12,675 in the preceding year, and the increase is stated to be "due to the fact that, under the existing practice, the whole sum paid for works is in the first instance debited to advances and then again to the proper head when bills are received." The system causes needless confusion in the accounts and unnecessarily swells the receipts and charges and should be discontinued. The amount of advances adjusted by the submission of bills, viz., Rs. 9,784, and included on both sides of the accounts has been deducted from the figures furnished by the Collector so as to make them agree with those of the Accountant-General. The voluntary cess system for the conservancy of river channels has been extended to three additional channels in the Trichinopoly district by G.O., Revenue Department, dated 4th February 1885, No. 143. The total expenditure may be classified as follows :—

	RS.
Establishment	28,888
Clearing channels, constructing dams, &c.	13,945
Miscellaneous	1,089
Total ...	43,922

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

Districts.	Demand.		Collection.		Balance.	
	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.
	RS.	RS.	RS.	RS.	RS.	RS.
1. Coimbatore	5,973	18,409	1,431	16,859	4,542	1,550
2. Salem	3,370	8,407	2,535	8,407	835	..
3. Tanjore	3	774	3	764	..	10
4. Trichinopoly	6,272	13,357	6,144 (r) 121	7,084	7	6,273
Total ..	15,618	40,947	10,113 (r) 121	33,114	5,384	7,833

(r) Remissions.

The difference of Rs. 2,971 in Salem between the arrear balance at the beginning of the year as shown in the above statement and that entered in the statement for 1883-84 is stated to be due to the figures having been revised after the correct demand for fasli 1293 was ascertained. The difference of Rs. 125 in Trichinopoly is not explained. There is also a difference of Rs. 1,107 in Salem in the collections of the year between the above statement and that appended to paragraph 32 above owing to advances recovered and certain miscellaneous receipts not being included in the demand, collection and balance statement.

34. The following statement shows the irrecoverable arrears recommended by Collectors to be written off the accounts :—

Districts.	Village Service Fund.		Canal and Ferry Fund.	
	Years.	Amount to be written off.	Years.	Amount to be written off.
		RS. A. P.		RS. A. P.
Chingleput	Fasli 1293	53 15 9	...	...
Kistna	Faslis 1288—1293 ...	3,913 4 7	1884-85 ...	798 1 4
Kurnool	Not known	1,905 14 0	...	...
Malabar	.....	...	1884-85 ...	340 7 11
Salem	Faslis 1290—1293 ...	23 8 8	...	...
Tinnevelly	Faslis 1291—1293 ...	15 3 6	...	...

The Board accord sanction to write off the above arrears with the exception of Rs. 1,196-10-5 included in the sum of Rs. 3,913-4-7 in Kistna. The Collector states that the "amount was collected but erroneously included under ryotwar," and that "it has not been found feasible to make good the amount from further collections which should have been made under ryotwar, as the lands on which the same was due have been sold for arrears." The Board are unable to understand the difficulty referred to by the Collector. He is requested to report why the amount due to the Village Service Fund but erroneously credited to Land Revenue cannot be adjusted by debit to the latter head against refund and credit to the former.

APPENDIX.

STATEMENT explaining the discrepancies in the Special Local Fund Report for 1883-84 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.	
Anantapur	Village Service Fund	3,354	3,317	37	..	..	..	This is the result of transfers from Land Revenue to the Village Service Fund and *vice versâ* to adjust erroneous credits.
Arcot, North ..	Pound Fund	..	..	..	9,394	8,993	— 401	This is due to a portion of contribution for Agricultural services not having been transferred in the same year in the Accountant-General's and Collector's accounts.
	Village Service Fund	1,56,391	1,60,219	(*a*) 3,828	1,47,157	1,47,117	(*b*) — 40	(*a*) Amount transferred to ryotwar by the Accountant-General.
								(*b*) Proportionate cost of controlling establishment not adjusted by the Collector before the submission of his Special Fund report.
Arcot, South ..	Pound Fund	10,606	10,979	373	..	..	..	
	Village Service Fund	..	..	..	2,48,874	2,49,746	872	This is stated to be due to the Accountant-General not having carried out the adjustment of a sum of Rs. 960 as advised by him, and to his having included the cost of controlling establishment and printing charges in the accounts of 1883-84.
Bellary	Village Service Fund	3,614	3,660	46	..	..	..	This difference is due to certain adjustments made in the Accountant-General's office not having been carried out in the Collector's accounts.
Canara, South ..	Village Service Fund	..	..	..	78,770	78,748	— 22	*Vide* remark (*b*).
	Canal and Ferry Fund	..	..	..	18,241	18,236	— 5	*Vide* remark (*b*).
Chingleput	Pound Fund	8,139	8,175	(*c*) 36	7,851	7,884	(*d*) 33	(*c*) This is stated to be the amount adjusted as per Accountant-General's letter.
								(*d*) This is the difference of the above amount and the cost of controlling establishment.
	Village Service Fund	..	..	..	1,45,677	1,45,616	— 51	*Vide* remark (*b*).
Coimbatore	Pound Fund	10,430	10,461	* 31	10,353	10,444	† 91	* This difference is due to a certain adjustment having been made in different years in the Collector's and the Accountant-Geneneral's figures.
	Irrigation Cess Fund	16,227	16,362	‡ 135	11,552	12,022	§ 470	† Do. do. do.
Cuddapah	Pound Fund	..	..	..	9,110	9,138	28	‡ Do. do. do.
	Village Service Fund	2,48,925	2,49,150	(*e*) 225	2,52,249	2,52,187	(*f*) — 62	§ Do. do. do.
								(*e*) Amount adjusted in different years by the Accountant-General and the Collector.
								(*f*) *Vide* remark (*b*).

Statement explaining the discrepancies in the Special Local Fund Report for 1883-84, &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.	
Ganjam	Village Service Fund	537	4,508	(*g*) 3,971	559	4,594	(*g*) 4,035	(*g*) Merahs were not included by the Accountant-General.
Godávari	Pound Fund	22,814	23,383	(*h*) 569	25,070	25,065	— 5	*Vide* remark (*b*).
								(*h*) The amount credited by the Collector under instructions from the Accountant-General.
	Village Service Fund	3,04,491	3,04,533	* 42	2,62,025	2,61,846	† — 179	* Amount erroneously taken as a credit in the district accounts in 1883-84.
								† This difference appears to have been caused by the Accountant-General having included in his figures certain items which he directed the Collector to include in his Special Fund accounts after the submission of his report to the Board.
	Canal and Ferry Fund	33,390	33,563	‡ 173	33,225	29,709	§ — 3,516	‡ This difference is caused chiefly by a sum of Rs. 176 having been erroneously taken as a receipt in the district accounts in March 1884.
								§ This difference is caused by certain amounts not having been included in the district accounts when submitting the Special Fund report.
Kistna	Pound Fund	..	..	..	33,126	33,117	— 9	Cost of controlling establishment adjusted by the Collector after submitting his Special Fund report.
	Village Service Fund	4,27,002	4,27,025	(*i*) 23	3,84,583	3,84,477	(*j*) — 106	(*i*) This is the amount of adjustments carried out by the Accountant-General in 1882-83 and by the Collector in 1883-84.
								(*j*) *Vide* remark (*b*).
	Canal and Ferry Fund	..	..	..	9,416	7,534	— 1,882	This is stated to be due to an adjustment effected first by the Accountant-General and afterwards by the Collector.
Kurnool	Pound Fund	..	..	..	9,502	9,500	— 2	*Vide* remark (*b*).
	Village Service Fund	3,50,721	3,50,715	— 6	3,71,394	3,71,299	(*k*) — 95	(*k*) Out of this, a sum of Rs. 88 is the cost of controlling establishment—*vide* remark (*a*).
Madura	Pound Fund	..	..	..	14,800	14,795	— 5	*Vide* remark (*b*).
Malabar	Pound Fund	3,419	3,416	— 3	..	..	..	
	Village Service Fund	..	..	..	91,935	91,912	— 23	*Vide* remark (*b*).
	Canal and Ferry Fund	..	..	..	87,293	87,271	— 22	*Vide* remark (*b*).
Nellore	Pound Fund	..	..	..	21,096	21,090	— 6	*Vide* remark (*b*).
	Village Service Fund	2,12,906	1,99,223	(*l*) — 13,683	2,34,360	2,34,310	(*m*) — 50	(*l*) Credit from Provincial services to meet the deficit.
								(*m*) *Vide* remark (*b*).
Nilgiris	Pound Fund	1,513	1,533	20	..	..	..	This represents the adjustment effected under instructions from the Accountant-General.
	Village Service Fund	1,941	1,959	18	..	..	..	This difference appears to be due to certain instructions from the Accountant-General having been misunderstood.

Statement explaining the discrepancies in the Special Local Fund Report for 1883-84, &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.	
Salem	Pound Fund	..	..	..	9,142	8,779	— 363	This is the contribution to Agricultural services for the quarter ending 30th June 1881, adjusted by the Accountant-General in 1883-84.
	Village Service Fund	2,36,641	2,36,641	..	2,36,701	2,36,641	— 60	*Vide* remark (*b*).
	Irrigation Cess Fund	10,981	12,676	1,695	10,981	12,676	1,695	The sum of Rs. 1,698 is the amount of advances on both sides of the account. The Accountant-General has included Rs. 3, cost of controlling establishment, in the accounts of 1883-84.
	Pound Fund	21,622	21,617	— 5	21,622	21,617	— 5	*Vide* remark (*b*).
Tanjore	Village Service Fund	2,77,893	2,77,827	— 71	2,77,893	2,77,827	(*a*) — 71	(*a*) These two differences are due to adjustments advised by the Accountant-General having been carried out in different years' accounts by himself and the Collector.
	Canal and Ferry Fund	6,069	6,067	(*z*) — 2	6,069	6,067	(*z*) — 2	(*o*) *Vide* remark (*b*).
								(*p*) *Vide* remark (*b*).
	Pound Fund	11,267	11,264	— 3	11,267	11,264	— 3	*Vide* remark (*b*).
Tinnevelly	Village Service Fund	2,48,581	2,48,511	(*q*) — 70	2,48,581	2,48,511	(*q*) — 70	(*q*) This amount was credited by the Accountant-General and Collector in different years' accounts.
								(*r*) *Vide* remark (*b*).
	Pound Fund	10,439	10,442	(*s*) 3	10,439	10,442	(*s*) 3	(*s*) The difference of Rs. 6 on both sides of the account *minus* Rs. 3, the cost of controlling establishment.
	Village Service Fund	1,71,122	1,71,074	— 48	1,71,122	1,71,074	— 48	*Vide* remark (*b*).
Trichinopoly ..	Canal and Ferry Fund	11,078	11,075	— 3	11,078	11,075	— 3	*Vide* remark (*b*).
	Irrigation Cess Fund	18,012	18,008	— 4	18,012	18,008	— 4	*Vide* remark (*b*).

(A true Extract.)

(Signed) E. S. LAFFAN,
Ag. Sub-Secretary.

To the Secretary to Government, Revenue Department,
with a file of printed Proceedings and Special Fund
Report for 1884-85 of Cuddapah.

" all Collectors except Madras and Sea Customs.

" the Accountant-General.

Enclosure to Board's Proceedings, dated 9th February 1886, *No.* 357.

READ—the following letter from C. A. BIRD, Esq., Collector of Cuddapah, to the Secretary to the Board of Revenue, dated Cuddapah, 31st July 1885, No. 543:—

I have the honor to submit (under Standing Order No. 90 N.S.) my report on the Special Local Fund of this district for the official year 1884-85 with the usual statements Nos. 1 and 2, together with a comparative statement explaining the variation in the several items of receipts and charges.

2. The subjoined statement exhibits the result of the year under report:—

Items.	Balance on 1st April 1884.	Receipts during 1884-85.	Total.	Expenditure during 1884-85.	Balance on 31st March 1885.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Pound Fund ..	1,552 4 0	9,432 5 2	10,984 9 2	9,586 6 2	1,398 3 0
2. Village Service Fund ..	**33,149 7 5**	2,31,754 10 6	2,64,904 1 11	2,50,889 12 8	14,014 5 3

There has been no variation in the closing balance of last year under Pound Fund; but in the Village Service Fund the opening balance has undergone some alteration as shown in black type. The sum of Rs. 33,149-7-5 as exhibited in Board's Proceedings No. 151, dated 16th January 1885, has been arrived at thus:—

	Rs.	A.	P.
Brought forward balance	32,886	1	1
Add.			
Amount—			
Vide Accountant-General's letter, No. I.B.F.-306, dated 17th September 1885	224	5	10
Vide Accountant-General's letter, No. I.B.F.-45, dated 14th March 1885	115	1	3
Vide Accountant-General's letter, No. I.B.F.-47, dated 17th March 1885	35	5	1
Vide Accountant-General's letter, No. I.B.F.-75, dated 28th April 1885	1	8	6
Total ...	33,262	5	9
Deduct.			
Adjusted alteration memorandum for 1883-84	15	5	4
Adjusted alteration memorandum for 1883-84, No. I.B.F.-45, dated 14th March 1885	0	5	0
Adjusted alteration memorandum for 1883-84, No. I.B.F.-47, dated 17th March 1885	0	3	5
Adjusted alteration memorandum for 1883-84, No. I.B.F.-75, dated 28th April 1885	35	4	7
Charges for Special and Local Fund establishment, &c., for 1883-84	62	0	0
Total ...	112	14	4
Balance ...	33,149	7	5

3. *Pound Fund.*—The following statement exhibits the several items of receipts accruing to the Pound Fund compared with those of the last year:—

Description of items.	Last year, 1883-84.	Current year, 1884-85.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
I. Fines levied on stray cattle	8,909	8,931	22	...
II. Sale-proceeds of do.	540	409	...	131
III. Miscellaneous charges	84	92	8	...
Total ...	9,533	9,432	30	131

None of these items exhibit any change calling for comment.

4. The subjoined statement exhibits the several description of charges under this fund compared with those of the last year :—

Description of items.	Last year, 1883-84.	Current year, 1884-85.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
I. Establishment for pounds	4,265	4,215	...	50
II Charges for the repairs and construction of pounds	519	1,101	582	...
III. Miscellaneous charges, feeding charges, &c.	82	88	6	...
IV. Contribution to Local Fund	2,065	2,050	...	15
V. Experimental farm	2,168	2.090	...	78
VI. Amount transferred to municipality ..	38	40	2	...
Amount adjusted as per Board's Proceedings, dated 3rd July 1884, No. 2268, cost of the special establishment in the Board's, &c., office.	...	2	2	...
Total ...	9,137	9,586	592	143

The small decrease in item I needs no special remark. In the year under report a large sum was spent in the construction of six new pounds and in the repairing of thirty-five of those already existing and providing them with racks and water-troughs, whereas in the last year only one new pound was constructed and twenty-eight old pounds were repaired. Hence the increase in item II.

The increase and decrease in the other items call for no remark.

The irregular practice, alluded to in the last year's report, of first crediting pound collections of the Cuddapah town to the municipality was stopped, and new procedure pointed out therein strictly observed in the year under report.

5. At the close of last year the total number of pounds was shown as 327. On receipt of Board's Proceedings, No. 3114, dated 5th September 1884, permission was granted for the construction of new pounds by private individuals, &c., on the conditions therein laid down. Eight pounds were thus erected and six others at Government expense, making a total of fourteen new pounds as detailed in the margin. The three pounds in the Cuddapah municipal town were omitted before. The total number of pounds, therefore, at the close of the year in the district amounted to 344.

Constructed by private individuals and made over to Government management.	*Constructed at Government expense.*
Cuddapah Taluk—	Jammalamadugu Taluk—
1 Pound at Chabali.	1 Pound at Kondapur.
1 do. at Kommalur.	Cuddapah Taluk—
1 do. at Tavaripalle.	1 Pound at Vedarur.
Jammalamadugu Taluk—	1 do. at Alamkhanpalle.
1 Pound at Mangapatnam.	Pulivendla Taluk—
1 do. at Obanpet.	1 Pound at Gandikovur.
1 do. at Arvatipalle.	1 do. at Murarichintala.
1 do. at Yemmulachintala.	Madanapalle Taluk—
1 do. at Jureddy Kottapalle.	1 Pound at Agraharam.
—	—
8	6
—	—
	14
	—

6. The divisional officers report that almost all the pounds in the district are provided with feeding-racks and water-troughs, but in some pounds in the General Deputy Collector's division these have been broken or damaged by rain. Steps are being taken by the divisional officer to have them supplied.

The Sub-Collector states that no change was made in the grouping of villages with regard to pounds. Of the 101* pounds existing in his division, twelve are reported as requiring repairs, and asks permission for the construction of two more pounds in the villages of Sibbala and Settipalle in the

* One newly constructed in the year.

Ráyachóti taluk, the former at Government expense and the latter at that of the village community. This will receive attention. The condition of pounds in this division appears on the whole to be good.

The Head Assistant Collector informs that *all* the pounds in his division are in good order and no repairs are at present needed.

The General Deputy Collector reports that three new cattle pounds are required —one at Tongutur and one at Etamarpuram, in the Pullampet taluk, and one at Cherlopalle, in Sidhout taluk ; that with this addition the number of pounds will be sufficient to meet the requirements of his division ; and that those already constructed are in good condition.

The Temporary Deputy Collector says that the pounds in his division require no repair and are in good condition.

Measures have been taken, especially by my Temporary and General Deputy Collectors, to plant (as directed in Board's Proceedings, No. 3579, dated 26th November 1883) in pounds trees for the protection from sun and rain of the cattle impounded.

The restriction placed on all description of expenditure under Board's Proceedings, No. 1587, dated 29th May 1885, has not yet been withdrawn, and this precludes me from attending at once to my divisional officers' calls, above alluded to, and placing necessary funds at their disposal.

7. The following shows the collection from the several pounds in the Cuddapah municipality, the charges of those pounds, and the balances remitted to the treasury :—

Number of pounds.	Collection in 1884-85.	Charges in 1884-85.				Balance.
		Pay of pound-keepers.	Feeding charges.	Contingencies.	Total.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Nagarazpet	89 7 6	47 4 0	1 12 0	4 0 0	..	..
Musapet	128 15 0	94 0 0	2 5 6			
Agadi	110 3 0	58 12 0	..			
Total ..	328 9 6	200 0 0	4 1 6	4 0 0	208 1 6	120 8 0
Add collections in March 1884, but remitted in April 1884 ..						6 8 0
						127 0 0
Deduct collections in March 1885, but remitted in April 1885 ..						9 3 0
						117 13 0

Out of the balance, Rs. 21-14-0 was spent in the repair of pounds at Agadi and Musapet and providing water-troughs to the pounds at Nagarazpet and Agadi, and a sum of Rs. 15-6-6 was kept in reserve for other repairs which were not carried out before the end of March. There remains, after deducting Rs. 37-4-6, Rs. 80-6-6, which was divided in equal shares, viz., Rs. 40-4-3 for the Experimental Farm Fund and Rs. 40-4-3 for the municipality.

8. *Village Service Fund.*—This fund opened with a balance of Rs. 33,149-7-5 (*vide* paragraph 2 *supra*) and closed with a balance of Rs. 14,014-5-3, the receipt and charges of the fund during the year being Rs. 2,31,754-10-6 and Rs. 2,50,889-12-8, respectively. The subjoined is a comparative statement showing the several sources of receipts accruing to the fund with those of the preceding year :—

No.	Description of items.	Last year, 1883-84.	Current year, 1884-85.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1	Cess under Act IV of 1864	1,10,638	1,01,755	..	8,883
2	Deduction from Land Revenue, being for payment of village establishment	911	703	..	208
3	Collections from suspended and dismissed village servants.	8,210	8,378	168	..
4	Do. from quit-rent on service inam	98,446	92,266	..	6,180
5	Do. from jangy kattubady inams	27,544	25,238	..	2,306
6	Miscellaneous interest on arrears	499	356	..	143
7	Cess on canal water-rate	2,903	2,924	21	..
	Adjusted as per Accountant-General's order	..	135	135	..
	Total ..	2,49,151	2,31,755	324	17,720

The decrease in items I, IV, and V is due partly to the unfavorableness of the season in the months of December 1884 and January 1885, whereby the collection of kists was temporarily postponed, and also partly to the slackness of collections in the taluks owing to jamabandi, &c., work. Attention of the tahsildars has been called in monthly reviews. Subsequent collections show that out of Rs. 1,32,004-1-3 a sum of Rs. 75,667-4-8 has been realized from April to June. The assets are gradually showing themselves to be inadequate to meet the expenditure in the payment of village establishment. This has been the subject of correspondence between me and the Director of Revenue Settlement and Agriculture, and my divisional officers, except Sub-Collector, have been called upon to submit proposals for the clubbing of villages so as to bring the expenditure within the income.

9. The following statement shows a comparison of the expenditure incurred during the current and last year :—

No.	Description.	Last year, 1883-84.	Current year, 1884-85.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
1	Payment to village servants	2,30,254	2,28,906	..	1,348
2	Do. to ghât taliaries	21,933	21,969	36	..
	Adjustment as per Accountant-General's order, No. 28, dated 4th October 1884, and No. I.B.F.-215, dated 2nd July 1884	..	15	15	..

The decrease in item No. 1 is attributable to certain village officers not having drawn their salaries before the close of the official year.

10. I herewith submit a demand, collection, and balance statement of this fund as directed in Board's Proceedings, No. 3579, dated 26th November 1883.

READ—the following Proceedings of the Board of Revenue, dated 5th April 1886, Mis. No. 2627 :—

Read—the following letter from L. R. BURROWS, Esq., Collector of Nílgiris, to the Secretary to the Board of Revenue, dated Ootacamund, 15th March 1886, No. 71 :—

With reference to paragraph 7 of Board's Proceedings, No. 357, dated 9th February 1886, I have the honor to state that the distribution of Surplus Pound fund in this district to Agricultural Services and Local and Municipal Funds in 1884-85 was quite correctly made and there is no mistake nor difference.

2. The amount so distributed was Rs. 198-1-10, viz., Rs. 99-0-11, to Agricultural Services and Rs. 99-0-11, to Local and Municipal Funds.

3. In paragraph 8 of my Special Fund Report for 1884-85, dated 3rd June 1885, No. 142, I wrote "Rs. 198-1-10, were equally distributed between the Municipal and Local Funds, and the Experimental Farm at Saidápet." In the Board's office this sentence has been misconstrued, and the total sum has been divided by 3 and 66 rupees shown as transferred to Agricultural Services and the rest between Local and Municipal Funds equally.

4. The figures in the statement in paragraph 3 and in paragraph 7 of the Board's Proceedings under reply require correction. The figures in columns 12, 13 and 14 of that statement should be respectively 99, 42 and 57—*vide* also paragraph 5 of Mr. H. S. Grove's report printed in Board's Proceedings, dated 11th February 1886, No. 385. The difference in Municipal and Local Funds' credit is in proportion to the receipts of each fund.

Resolution—dated 5th April 1886, Mis. No. 2627.

Recorded.

2. The Board observe that in the copy of the Collector's report submitted to this office the sentence relating to the distribution of the Surplus Pound funds runs as follows :—

"Rupees 198-1-10 were equally distributed between the Municipal and Local Funds and the Experimental Farm at Saidápet."

There is no comma after the words "Local Funds," while in the statement appended to the paragraph a comma appears after the word "Municipalities" and before the words "Local Fund Boards and Agricultural Services." The most natural interpretation to put under such circumstances was that the amount was divided equally between the three funds. The necessary alteration will now be effected in the accounts.

(A true Copy and Extract.)

(Signed) C. F. MACCARTIE,
Acting Secretary.

To the Collector of Nílgiris.
,, Secretary to Government, Revenue Department, with letter in original, to be returned.
,, Accountant-General.

ORDER—dated 17th April 1886, No. 285, Revenue.

Miscellaneous.

The entire assets and charges of the various Special Local Funds under the Board's control for the year 1884-85 are shown in the annexed abstract :—

——	Receipts including Balance.	Expenditure.	Balance.
	Rs.	Rs.	Rs.
1. Cattle Pound Fund including Agricultural Services	4,23,228	2,91,482	1,31,746
2. Village Service Fund	50,16,012	31,45,648	18,70,364
3. Canal and Ferry Fund	3,17,982	1,67,319	1,50,663
4. Irrigation Cess Fund	99,865	43,922	55,943
Total ...	58,57,087	36,48,371	22,08,716

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

——	Total Receipts.	Charges.	Balance.
	Rs.	Rs.	Rs.
(*a*) Cattle Pound Fund proper	2,61,385	2,34,427	26,958
(*b*) Agricultural Services	1,61,843	57,055	1,04,788

Both the receipts and charges under (*a*) were in excess of those of the preceding

year, and the cause of the increase is explained in paragraphs 4 and 5 of the Board's Proceedings. The particulars of the charges are as under:—

				RS.
(1)	Pound Fund establishment			1,15,435
(2)	Construction and repair of pounds			41,808
(3)	Contribution to Agricultural Services			32,336
(4)	Do. to Municipalities	1,580		
	Do. to Local Funds	30,057		
				31,637
(5)	Miscellaneous			13,211

The amount credited to Agricultural Services differs from the total of the sums transferred to Local and Municipal Funds. The point is noticed in paragraph 7 of the Board's Proceedings and explanation has been called for from the Collectors concerned. So far, however, as the district of Nilgiris is concerned, it appears from the subsequent explanation of the Collector that the surplus was properly distributed. The correct figures according to the Collector are adopted in the amounts shown under items (3) and (4) of the particulars of charges specified above.

Under (*b*) the receipts during the year amounted to Rs. 36,705 and the charges to Rs. 57,055. The balance in favor of Agricultural Services was thus reduced from Rs. 1,25,138 to Rs. 1,04,788 at the end of the year.

3. It is satisfactory to observe that during the year under review 435 additional pounds were opened against 62 closed. The number at the end of the year was 7,497, or 373 more than at its commencement. The Government note with pleasure the gradual improvement in the general condition of these pounds, and the steps* taken by the Board to ascertain whether the existing number of them is sufficient to meet actual requirements.

* Paragraph 9 of the Board's Proceedings.

4. *Village Service Fund.*—The total assets of this fund, including the opening balance, aggregated Rs. 50,16,012, and the charges Rs. 31,45,648, leaving at the end of the year Rs. 18,70,364, *i.e.*, Rs. 85,192 more than the opening balance. There was a falling off in both receipts and charges as compared with the previous year, and the variations have been noticed in detail in paragraphs 14 to 22 of the Board's Proceedings. The amount of the total variations under receipts, as given at paragraph 14, does not tally with that arrived at from the statement appended to paragraph 12 of the Board's Proceedings. The discrepancy requires explanation. Again the receipts of the year under report, as per statement at paragraph 12, amount to Rs. 32,30,840, but this figure differs from that given in paragraph 2.

The balances of this fund are large in the following districts:—

1. South Arcot,	4. Kistna,
2. Chingleput,	5. Tinnevelly,
3. Godávari,	6. Trichinopoly,

and the subject of utilizing them has been noticed in G.O., dated 15th February 1886, No. 123.

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

6. The following misprints occur in the Board's Proceedings and should be corrected:—

In the statement at paragraph 12, column 5, 1,45,677 should be 1,45,667.
Do. do. 14, column 5, — 1,757 should be + 1,757.
In paragraph 22, line 2, 14,546 should be 14,564.
In the statement appended to the above-mentioned para., column 2, 482 should be 464.
Do. do. do. do. 59,155 should be 59,137.

7. It only remains to notice the delay in the submission of this report, which was due in the Government office on the 31st July 1885, but was not received until the 24th February 1886. No explanation of this inordinate delay has been given, and Government trust that steps will be taken to ensure greater punctuality in the future.

(True Extract.)

(Signed) J. F. PRICE,
Ag. Secretary to Government.

To the Board of Revenue, with one enclosure returned.
,, the Financial Department.
,, the Public Works Department.
,, the Accountant-General.

Exd. P. L. Pereira.

100 Copies.

Order thereon No 1209 Rd/12 &c
May 1886.

Recorded.

(June Extract)

Major R.E

Under Secretary to Govt
W. D.

Govt. of {1886} Madras.

REVENUE.

Issued

Recd. *Encl.*

G.O., 17th April 1886, No. 285.

APRIL.

Special Local Fund Report

for 1884-85, reviewed.

Supdg: Engineer Irrt & Maintenance Scheme.

With order

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue, dated 9th February 1886, No. 357 :—

Read—the following papers :—

Read again Board's Proceedings,	dated	9th June	1885,	No.	1679.
,,	,,	,, 18th July	,,	,,	2132.
,,	,,	,, 25th June	,,	,,	1900.
,,	,,	,, 24th ,,	,,	,,	1888.
,,	,,	,, 25th ,,	,,	,,	1901.
,,	,,	,, 13th ,,	,,	,,	1754.
,,	,,	,, 25th ,,	,,	,,	1903.
Read Cuddapah Report,	,,	31st July	,,	,,	543.
Read again Board's Proceedings,	,,	11th June	,,	,,	1704
,,	,,	,, 27th July	,,	,,	2193.
,,	,,	,, 25th June	,,	,,	1902.
,,	,,	,, 11th ,,	,,	,,	1713.
,,	,,	,, 23rd ,,	,,	,,	1869.
,,	,,	,, 12th ,,	,,	,,	1737.
,,	,,	,, 12th ,,	,,	,,	1738.
,,	,,	,, 13th ,,	,,	,,	1755.
,,	,,	,, 25th ,,	,,	,,	1898.
,,	,,	,, 24th ,,	,,	,,	1886.
,,	,,	,, 9th ,,	,,	,,	1680.
,,	,,	,, 25th ,,	,,	,,	1899.
,,	,,	,, 24th ,,	,,	,,	1887.
,,	,,	,, 25th ,,	,,	,,	1897.

Resolution—dated 9th February 1886, No. 357.

The Board resolve to submit to Government their report for 1884-85 on the operations of the Special Local Funds noticed below :—

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

Under G.O., Financial department, dated 28th February 1884, No. 446, the Endowment Fund has been abolished as a special fund from 1st April 1884.

2. The total receipts under the several funds including the balance on 1st April 1884 amounted to Rs. 58,46,880 and the charges to Rs. 36,48,371, leaving a balance of Rs. 21,98,509 at the close of the year. The details are given in the following abstract :—

Funds.	Balance on 1st April 1884.	Receipts in 1884-85.	Total.	Expenditure in 1884-85.	Balance on 31st March 1885.
	RS.	RS.	RS.	RS.	RS.
1. Cattle Pound Fund	22,542	2,38,843	2,61,385	2,34,427	26,958
2. Village Service Fund	17,85,172	32,20,633	50,05,805	31,45,648	18,60,157
3. Canal and Ferry Fund ...	1,60,839	1,57,143	3,17,982	1,67,319	1,50,663
4. Irrigation Cess Fund	55,530	44,335	99,865	43,922	55,943
	20,24,083	36,60,954	56,85,037	35,91,316	20,93,721
Cattle Pound Fund at the credit of Agricultural services ...	1,25,138	36,705	1,61,843	57,055	1,04,788
Total ...	21,49,221	36,97,659	58,46,880	36,48,371	21,98,509

The figures furnished by the Accountant-General have been adopted throughout the report, and the differences between those now given by him for 1883-84 and the figures entered in the Special Fund report for that year are explained in the appendix.

3. *Cattle Pound Fund.*—The following statement shows the receipts and charges of the Pound Fund and the contributions from it to Agricultural services, and to Local and Municipal Funds.

Districts.	1883-84.			1884-85.							
	Balance.	Receipts.	Total.	Charges.	Balance.	Receipts.	Total.	Charges.			Balance.
								Establishment.	Construction and repair of pounds.	Miscellaneous.	
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Anantapur	321	4,101	4,422	4,051	371	3,851	4,222	2,780	480	147	186
2. Arcot, North	399	9,413	9,812	9,394	418	11,264	11,682	6,471	1,189	12	1,917
3. Arcot, South	651	11,911	11,360	10,606	654	13,396	14,050	7,107	2,233	393	2,150
4. Bellary	— 1,109	6,612	6,721	6,382	1,339	5,824	7,163	3,209	1,922	75	1,099
5. Canara, South	84	1,434	1,518	1,347	171	1,511	1,682	762	492	6	198
6. Chingleput	743	8,139	8,882	7,851	1,031	8,590	9,621	4,236	2,596	569	450
7. Combatore	371	10,430	10,801	10,353	448	10,765	11,213	6,285	2,048	998	226
8. Cuddapah	1,127	9,533	10,660	9,110	1,550	9,432	10,982	4,215	1,101	83	2,090
9. Ganjam	503	3,997	4,500	3,982	518	3,304	3,822	1,753	832	105	259
10. Godavari	4,618	23,814	27,432	25,070	2,362	22,562	24,924	10,301	1,600	221	5,339
11. Kistna	2,769	33,401	36,170	33,126	3,044	33,329	36,373	17,473	5,458	2,063	4,846
12. Kurnool	567	10,499	11,066	9,502	1,564	12,445	14,009	604	564	4,919	2,826
13. Madura	1,560	14,953	16,513	14,800	1,713	13,862	15,575	7,908	1,465	169	2,415
14. Malabar	97	3,419	3,516	3,000	516	3,506	4,022	1,903	1,529	19	257
15. Nellore	3,211	21,237	24,448	21,056	3,352	21,840	25,192	9,583	1,681	514	6,345
16. Nilgiris	464	1,513	1,977	1,779	198	1,406	1,604	724	468	5	66
17. Salem	1,083	8,412	9,495	9,142	353	11,620	11,973	4,575	2,063	1,994	400
18. Tanjore	1,656	20,505	22,161	21,622	539	23,579	24,118	11,703	5,885	678	50
19 Tinnevelly	1,031	11,281	12,312	11,267	1,045	12,048	13,093	7,148	3,056	168	1,249
20. Trichinopoly	1,127	10,330	11,457	10,439	1,018	10,262	11,280	5,819	2,440	64	985
21. Vizagapatam	..	3,724	3,724	3,386	338	4,447	4,785	1,730	2,706	9	..
Total ..	22,189	2,26,658	2,48,847	2,26,305	22,542	2,38,843	2,61,385	1,15,435	41,808	13,211	32,303

Districts.	1884-85. Charges. Contributions		Total.	Balance.
	To Municipalities.	To Local Funds.		
	13	14	15	16
	RS.	RS.	RS.	RS.
1. Anantapur	16	171	3,780	442
2. Arcot, North	69	1,848	10,506	1,176
3. Arcot, South	112	2,057	14,032	18
4. Bellary	99	250	6,645	518
5. Canara, South	38	159	1,655	27
6. Chingleput	18	432	8,301	1,320
7. Combatore	15	211	9,783	1,430
8. Cuddapah	40	2,050	9,579	1,403
9. Ganjam	10	248	3,212	610
10. Godavari	236	5,087	22,784	2,149
11. Kistna	157	4,689	34,686	1,687
12. Kurnool	20	2,893	11,761	2,248
13. Madura	96	2,319	14,432	1,143
14. Malabar	13	243	4,024	— 2
15. Nellore	359	4,936	22,468	2,724
16. Nilgiris	66	66	1,395	209
17. Salem	10	389	9,431	2,542
18. Tanjore	50	..	18,316	5,802
19 Tinnevelly	146	1,103	12,869	224
20. Trichinopoly	35	950	10,293	987
21. Vizagapatam	..	..	4,475	310
Total ..	1,604	30,066	2,34,427	26,958

NOTE.—In the above statement, the Pound Fund expenditure is classified according to the figures furnished in the Collectors' Special Fund reports, and the small differences between them and the Accountant-General's figures have been adjusted under "Miscellaneous."

4. Including the balance at the beginning of the year, viz., Rs. 22,542, the total receipts amounted to Rs. 2,61,385 and the expenditure to Rs. 2,34,427, leaving a balance of Rs. 26,958. The collections were large in Kistna, Godávari, Nellore and Tanjore, amounting to Rs. 1,01,310, or 42 per cent. of the total receipts for the presidency. Compared with 1883-84, the total receipts exhibit an increase of Rs. 12,185 or 5 per cent. resulting from a gross increase of Rs. 14,819 in thirteen districts against a gross decrease of Rs. 2,634 in the remaining eight as shown below :—

Districts.	Increase.	Districts.	Decrease.
	Rs.		Rs.
1. Arcot, North	1,851	1. Anantapur	250
2. Arcot, South	1,485	2. Cuddapah	101
3. Bellary	212	3. Ganjam...	693
4. Canara, South	77	4. Godávari	252
5. Chingleput	451	5. Kistna	72
6. Coimbatore	335	6. Madura	1,091
7. Kurnool	1,946	7. Nílgiris	107
8. Malabar	87	8. Trichinopoly	68
9. Nellore	603		
10. Salem	3,208		
11. Tanjore	3,074		
12. Tinnevelly	767		
13. Vizagapatam	723		
Total ...	14,819	Total ...	2,634

The increase in North Arcot, Salem and Tanjore was due to the establishment of several new pounds during the year, and in South Arcot and Kurnool to a larger number of cattle having been impounded than in the preceding year. The decrease in Madura is attributable partly to the last-mentioned cause and partly to a large number of pounds having been closed in Melúr taluk.

5. The charges amounted to Rs. 2,34,427, or 3·6 per cent. in excess of those of 1883-84. The increase was the result of a gross increase of Rs. 16,223 in thirteen districts against a gross decrease of Rs. 8,100 in eight as shown below :—

Districts.	Increase.	Districts.	Decrease.
	Rs.		Rs.
1. Arcot, North	1,112	1. Anantapur	270
2. Arcot, South	3,426	2. Coimbatore	570
3. Bellary	1,263	3. Ganjam	770
4. Canara, South	308	4. Godávari	2,286
5. Chingleput	450	5. Madura	368
6. Cuddapah	469	6. Nílgiris	384
7. Kistna	1,560	7. Tanjore	3,306
8. Kurnool	2,259	8. Trichinopoly	146
9. Malabar	1,024		
10. Nellore	1,372		
11. Salem	289		
12. Tinnevelly	1,602		
13. Vizagapatam	1,089		
Total ...	16,223	Total ...	8,100

The increase was due chiefly to (1) the larger amount of commission paid to pound-keepers on the larger receipts of the year, (2) to the construction of several new pounds and the improvement and repair of existing ones, and (3) to a larger amount having been transferred to Local Funds and Agricultural services out of the larger assets of the year.

In Tanjore and Godávari, notwithstanding an increase in the number of pounds and in the commission paid to pound-keepers, there was a large falling off in the aggregate charges, amounting to Rs. 3,306 and Rs. 2,286, respectively. This is attributable to the fact that in 1883-84 large sums were expended in the former district in converting a number of pounds into substantial buildings and in the latter in constructing roads in the Bhadráchalam taluk.

6. Of the total charges, Rs. 1,15,435, or 49·2 per cent., were paid on account of establishment, including commission to pound-keepers; Rs. 41,808 or 17·8 per cent. on the construction and repair of pounds, and Rs. 13,211, or 5·6 per cent., on miscellaneous items. Out of the balance remaining (Rs. 90,931), Rs. 32,303 were paid as contribution to "Agricultural services," Rs. 30,066 to Local Funds, and Rs. 1,604 to municipalities.

7. The amount credited to Agricultural services differs from the total of the amounts transferred to Local and Municipal funds in the districts of Bellary, Godávari, Kurnool, Nílgiris and Tanjore. In the last-named district, a sum of Rs. 50 was transferred to municipalities, but no corresponding contribution was made to Agricultural services within the year. In Bellary a sum of Rs. 849 was added to the amount (Rs. 250) shown in the Collector's report as contribution to Agricultural services in accordance with the Accountant-General's statement, dated 3rd October 1885, No. B.A.D.-2; and in Kurnool, a sum of Rs. 23 has been deducted under the same item. The Collectors of the districts mentioned above, except Kurnool, are requested to explain the causes of the differences in the distribution as shown below :—

Districts.	Amount credited to Agricultural services.	Amount credited to Local Funds and Municipalities.	Difference.
	Rs.	Rs.	Rs.
Bellary	250 / 849	349	750
Godávari	5,339	5,323	16
Kurnool	2,826	2,848	22
Nílgiris	66	132	66
Tanjore	...	50	50

———	As per report for 1883-84.	As per report for 1884-85.	Difference.
Bellary	176	177	+ 1
Cuddapah	327	330	+ 3
Godávari	364	360	— 4
Madura	584	593	+ 9
Malabar	405	404	— 1
Trichinopoly	170	179	+ 9
			17

8. Certain mistakes in the reports for 1883-84 for the districts noted in the margin having been duly corrected, the number of pounds at the beginning of the year was 7,124. Sixty-two pounds were abolished and 435 newly constructed during the year. The number at the end of the year was therefore 7,497, or 373 more than in 1883-84. The following statement gives the particulars for each district including pounds provided by private individuals :—

Districts.	Number of Pounds.			
	At the end of 1883-84.	Abolished in 1884-85.	Constructed in 1884-85.	At the end of 1884-85.
1. Anantapur	121	...	13	134
2. Arcot, North	225	...	80	305
3. Arcot, South	380	...	11	391
4. Bellary	177	...	2	179
5. Canara, South	807	...	5	812
6. Chingleput	131	...	7	138

Districts.	Number of Pounds.			
	At the end of 1883-84.	Abolished in 1884-85.	Constructed in 1884-85.	At the end of 1884-85.
7. Coimbatore	536	...	31	567
8. Cuddapah	330	...	14	344
9. Ganjam	134	7	7	134
10. Godávari	360	...	18	378
11. Kistna	928	...	20	948
12. Kurnool	269	...	5	274
13. Madura	593	31	15	577
14. Malabar	404	13	47	438
15. Nellore	356	...	3	359
16. Nílgiris	10	...	...	10
17. Salem	188	...	57	245
18. Tanjore	164	...	51	215
19. Tinnevelly	702	9	2	695
20. Trichinopoly	179	...	24	203
21. Vizagapatam	130	2	23	151
Total ...	7,124	62	435	7,497

9. The increase in the number of pounds was satisfactory, especially in North Arcot, Salem, Tanjore, Malabar and Coimbatore. Of the pounds abolished, one half were in the Melúr taluk of the Madura district. The Collector states that the pounds in question were situated in villages which are either uninhabited or are petty hamlets where no cattle are impounded. He is requested to report when and under what circumstances these pounds came to be built in such localities, and what amount was expended on their construction and repair. Comparing the total number of pounds in the presidency with the statistics of cultivation and of agricultural stock returned for 1884-85, it is observed that there is at present only one pound to every 3,600 acres of occupied area, Government and inam, and one to every 2,347 cattle including sheep and goats. The proportion varies considerably in different districts, but in the absence of information as to the distances of the pounds from each other, the number of villages and the occupied area comprised under each, and the number of cattle and of the population of the villages attached to each pound, it is impossible to state how far the existing number of pounds is sufficient to meet actual requirement. Collectors are accordingly requested to submit with their next annual report a memorandum and a map giving full information on the several points noticed above.

10. The general condition of the pounds is on the whole satisfactory and is improving from year to year. Collectors promise to effect further improvements as funds become available. The following is a brief résumé of the condition of the pounds in the several districts as reported by Collectors.

Anantapur.—All the pounds in this district are substantial buildings, and all, except one, which will be repaired in the current year, are in good order. A hundred pounds have been provided with water-troughs and forty-three with feeding-racks; and shady trees have been planted round 110.

North Arcot.—Of the 305 pounds in the district, 237 are mere walled enclosures either of clay or stone. The remaining sixty-eight have also thatched sheds for sheltering cattle impounded. Two hundred and twenty-three pounds are provided with water-troughs and feeding-racks.

South Arcot.—Of the 391 pounds in the district, only sixty-three are substantially built and about 160 are thatched buildings enclosed with mud walls. Forty-nine pounds are reported to have been destroyed by the excessive rains of November and December 1884, and twenty-four to have been slightly damaged. Estimates for providing eighty-four pounds with pucka buildings appear to have been sanctioned for

the General Deputy Collector's division, but the order was lost sight of in one taluk and only seven pounds were reconstructed in another. In the Sub-Collector's division, similar estimates were not sanctioned for want of funds.

Bellary.—Of the 199 pounds, 194 are in good condition. One hundred and ninety-two pounds contain water-troughs, but only twenty-three have as yet been provided with feeding-racks. Eighty-one pounds have now trees growing in them.

South Canara.—Of the 812 cattle pounds in the district, twenty-nine are Government pounds, *i.e.*, kept and maintained by Government, and the remaining 783 are buildings belonging to potails or village heads, which are allowed by the owners to be used as Government pounds for impounding cattle. All the pounds are substantial roofed buildings and are reported to be in good condition. Twenty-six of the Government pounds are provided with feeding-racks and eighteen have also water-troughs. In the case of the private pounds, the *ex-officio* pound-keepers provide their own utensils for watering the cattle.

Chingleput.—Of the 138 pounds, forty are built of brick, ninety-six are enclosed by mud walls, and two newly opened are mere fenced enclosures. Ninety-three pounds are provided with water-troughs and feeding-racks, and thirty-seven more with water-troughs alone. Twenty-four pounds have roofs, some tiled and some thatched, and in fifty-one shade is afforded to the cattle by trees. Twenty substantial pounds were constructed during the year and fifty-five repaired.

Coimbatore.—Thirty-one new pounds were constructed at a cost of Rs. 580 and fifty-five old ones were repaired at a cost of Rs. 1,468. The planting of trees in pounds for shade as also the supply of water-troughs and feeding-racks is being attended to.

Cuddapah.—Almost all the pounds in the district are provided with water-troughs and feeding-racks. The pounds are generally in good order and steps have been taken to plant trees in them.

Ganjam.—Of the 134 pounds in the district, only one is pucka-built. Including twenty-four pounds repaired during the year, seventy-nine are said to be in good order. Feeding-racks and water-troughs have been provided for seventy-seven pounds and arrangements made for their provision in others. Trees have been planted at convenient places near the pounds and are reported to be thriving.

Godávari.—All the pounds, except eighteen which were newly opened during the year, are supplied with water-troughs and feeding-racks. The condition of the pounds was on the whole good; only three of these are pucka-built.

Kistna.—Of the 948 pounds, eleven are pucka-built; 174 have been repaired and almost all of them have been supplied with appliances for feeding and watering cattle. Two hundred and thirty pounds still remain to be repaired and will receive attention as funds become available. Eighty-eight pounds afford shelter to the impounded cattle, being provided with sheds and shady trees. In other pounds also trees have recently been planted.

Kurnool.—Out of the 274 pounds, 244 are in good order; the rest will be repaired in the current year. Fourteen pounds were provided with water-troughs and feeding-racks.

Madura.—Of the 577 pounds, 206 are pucka structures; about 440 have been supplied with water-troughs and feeding-racks. Trees have been planted in or close to 200 pounds. One hundred and fourteen pounds which were classed as "private pounds" were transferred to Government, with reference to paragraph 2 of G.O., Revenue department, dated 9th July 1884, No. 830.

Malabar.—Out of the 438 pounds existing at the end of the year, 163 belonged to Government and the rest were rented by Government for public use. Most of the pounds are in good order and are supplied with water-troughs and feeding-racks. In the case of some of the rented pounds where there are no water-troughs, water is supplied to impounded cattle in vessels provided for the purpose. The Collector states that this arrangement answers well and should continue until funds become available

for the construction of more pounds on account of Government. All the pounds have thatched roofs which sufficiently protect cattle from sun and rain, and the necessity for planting trees giving shade is therefore not felt in the district.

Nellore.—Out of the 359 pounds, 208 are in good order. There are now six pucka pounds and two more are being constructed. Seventy-nine pounds are supplied with water-troughs and feeding-racks.

Nilgiris.—All the pounds (ten) are in good order and properly fitted. The number is, however, insufficient and will be increased as funds are available.

Salem.—Fifty-seven pounds were newly constructed and thirty-six repaired during the year. There were 245 pounds at the end of the year which are reported to be generally in good order. All of them have been supplied with water-troughs and feeding-racks, and steps are being taken to plant trees for shade.

Tanjore.—Several of the pounds were seriously damaged by the heavy rains and floods of November and December 1884. Steps have been taken to repair them. Twenty-seven of the pounds are said to be pucka-built and fifty-one pounds were newly constructed during the year. It is not stated how many of the pounds are provided with appliances for feeding and watering cattle.

Tinnevelly.—Out of 695 pounds, only three are pucka-built. Some 240 pounds were repaired during the year; 129 pounds are supplied with stone water-troughs and 336 with troughs of earthenware and 214 are provided with feeding-racks.

Trichinopoly.—All the pounds, except a few damaged by the heavy rains of December 1884, are in good condition, and are provided with water-troughs and feeding-racks. Trees have been planted in or close to almost all the pounds.

Vizagapatam.—Of the 151 pounds, eight are pucka structures, and the rest are made of mud with rough gate-ways. One hundred and nineteen pounds are in good order, and about 114 pounds are provided with water-troughs and feeding-racks. Trees have been planted in about 128 pounds.

11. The receipts and charges under "Agricultural services" according to the statement furnished by the Accountant-General are given below :—

		RS.
Balance on 1st April 1884		1,25,138
Receipts...		36,705
	Total ...	1,61,843
Charges		57,055
	Balance on 31st March 1885 ...	1,04,788

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

Districts.	1883-84. Balance on 1st April 1883.	1883-84. Receipts.	1883-84. Total.	1883-84. Expenditure.	Balance on 31st March 1884.	1884-85. Receipts. Cess under Act IV of 1864.	1884-85. Receipts. Merahs collected in addition to the land assessment.	1884-85. Receipts. Deduction from beriz.	1884-85. Receipts. Quit-rent on enfranchised inams.	1884-85. Receipts. Interest.	1884-85. Receipts. Miscellaneous.	1884-85. Receipts. Total.	1884-85. Total including balance.	1884-85. Expenditure.	1884-85. Balance at the end of the year.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Anantapur ..	5,368	3,354	8,722	1,193	7,529	..	..	225	..	..	2,453	2,678	10,207	1,156	9,051
2. Arcot, North ..	49,793	1,56,381	2,06,184	1,47,157	59,027	20,777	66,418	50,599	15,877	..	7,710	1,61,407	2,20,434	1,69,581	50,853
3. Arcot, South ..	1,10,613	3,16,496	4,27,108	2,48,874	1,78,234	33,787	..	2,89,989	..	26	..	2,89,776	4,68,010	2,71,668	1,96,342
4. Bellary ..	8,012	3,614	11,626	2,346	9,280	289	..	327	111	..	4,915	5,042	14,922	2,810	12,112
5. Canara, South ..	28,466	86,727	1,15,193	78,770	36,423	42,680	..	25,483	..	6	..	68,169	1,04,592	75,068	29,524
6. Chingleput ..	1,04,207	2,00,677	3,04,884	1,45,667	1,59,217	1,04,541	..	14,170	37,928	439	8	1,57,086	3,16,303	1,40,841	1,75,462
7. Coimbatore ..	2,284	1,409	3,693	18	3,675	..	..	..	..	..	345	354	4,562	31	4,531
								703	1,17,504	356	542	887			
8. Cuddapah ..	36,473	2,48,925	2,85,398	2,52,249	33,149	1,04,679	..	260	..	..	8,378	2,21,743	2,64,892	2,51,051	13,841
9. Ganjam ..	2,200	537	2,737	559	2,178	..	..	..	..	..	123	503	2,681	494	2,187
10. Godávari ..	4,52,368	3,04,491	7,56,859	2,62,025	4,94,834	1,64,907	..	..	1,20,929	200	243	2,87,308	7,82,142	2,57,367	5,24,775
											1,272				
11. Kistna ..	86,840	4,27,002	5,13,842	3,84,583	1,29,259	2,69,478	1,569	76,794	64,691	393	4,718	5,47,291	5,47,291	3,76,323	1,70,968
											375				
											14				
12. Kurnool ..	1,12,193	3,50,721	4,62,914	3,71,394	91,520	83,119	..	28,150	2,01,360	2	17,820	4,19,332	4,39,316	3,78,993	60,323
13. Madura ..	7,985	5,227	13,212	2,110	11,102	..	..	2,738	1,583	(a)17,815	481	4,754	15,856	2,884	12,972
14 Malabar ..	59,976	91,843	1,51,819	91,935	59,884	..	..	..	..	2	79	90,814	1,50,698	92,487	58,211
15. Nellore ..	21,464	2,12,906	2,34,360	2,34,360	..	1,22,482	90,736	1,757	49,985	106	1	2,08,250	2,08,250	2,08,250	..
								80	..	..	(d) 33,839	5,947	5,947	5,356	591
16. Nilgiris ..	..	1,941	1,941	1,941	..	5,122	..	825	..	10	..	2,40,520	3,13,382	2,36,880	76,502
17. Salem ..	70,494	2,39,069	3,09,563	2,36,701	72,862	1,19,339	..	1,03,995	367	(a)10,809	..	2,67,710	3,07,054	2,68,652	38,402
18. Tanjore ..	87,780	2,79,462	3,17,242	2,77,898	39,344	..	..	2,66,594	..	..	1,116	2,43,015	3,08,498	2,37,909	1,60,589
19. Tinnevelly ..	1,93,364	2,70,700	4,04,064	2,43,581	1,55,483	1,77,962	..	63,718	1,204	122	9				
20. Trichinopoly ..	2,16,688	1,95,794	4,12,482	1,71,122	2,41,360	1,00,873	..	80,988	9,004	192	68	1,97,110	4,38,470	1,66,195	2,72,275
										1					
21. Vizagapatam ..	281	1,260	1,541	729	812	..	..	..	1,693	5,985	..	1,693	2,505	1,652	853
										(c)	..				
Total ..	15,46,839	33,98,545	49,45,384	31,60,212	17,85,172	13,50,035	1,58,802	9,79,345	6,22,186	36,463	84,009	32,30,840	50,16,012	31,45,648	18,70,364

(a) Assessment on relinquished inams.
(b) Receipts from Service Inams of vacant offices.
(c) Interest on Government securities.
(d) Loan from Provincial services.

NOTE.—The classification of receipts as given by Collectors has been adopted, the differences observed between the totals as given by them and by the Accountant-General having been adjusted against "Miscellaneous."

The balance on 1st April 1884 amounted to Rs. 17,85,172, and the receipts during the year to Rs. 32,30,840, making a total of Rs. 50,16,012. The expenditure amounted to Rs. 31,45,648, leaving a balance of Rs. 18,70,364.

13. The receipts consisted of the following items :—

	Rs.
(1) Cess collected under Act IV of 1864	13,50,035
(2) Quit-rent on service inams enfranchised	6,22,186
(3) Merahs collected in addition to the land assessment ...	1,58,802
(4) Deductions from beriz or demand	9,79,345
(5) Miscellaneous	1,20,472
Total ...	32,30,840

14. The variations under the several heads as compared with the previous year are shown below :—

Districts.	Cess under Act IV of 1864.	Quit-rent on enfranchised inams.	Merahs.	Deduction from beriz.	Interest and miscellaneous.	Total variations.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur	..	..	..	— 755	+ 79	— 676
2. Arcot, North	— 23,070	— 2,493	+ 60,892	— 36,558	— 2,962	— 4,191
3. Arcot, South	— 3,393	..	..	— 23,326	..	— 26,719
4. Bellary	+ 17	— 62	..	— 81	+ 2,154	+ 2,028
5. Canara, South	— 10,027	..	..	— 8,492	— 39	— 18,558
6. Chingleput	— 20,108	— 21,968	..	— 551	— 964	— 43,591
7. Coimbatore	..	..	..	..	— 522	— 522
8. Cuddapah	— 8,862	— 8,485	..	— 208	+ 373	— 17,182
9. Ganjam	..	..	..	— 134	+ 100	— 34
10. Godávari	— 23,510	+ 5,524	..	..	+ 803	— 17,183
11. Kistna	— 34,356	+ 6,198	+ 98	+ 17,383	+ 1,707	— 8,970
12. Kurnool	+ 16,117	— 8,188	..	— 10,603	— 251	— 2,925
13. Madura	..	— 664	..	— 124	+ 315	— 473
14. Malabar	..	..	— 1,011	..	— 18	— 1,029
15. Nellore	— 20,713	— 6,043	+ 80	— 1,757	+ 20,263	— 4,656
16. Nilgiris	+ 5,122	..	..	— 1,105	— 11	+ 4,006
17. Salem	+ 1,563	— 34	..	— 5	— 73	+ 1,451
18. Tanjore	..	..	..	— 11,906	+ 154	— 11,752
19. Tinnevelly	— 20,552	+ 98	..	— 424	— 6,807	— 27,685
20 Trichinopoly	— 12,441	— 1,411	..	+ 15,447	— 279	+ 1,316
21. Vizagapatam	..	+ 433	..	..	..	+ 433
Total ..	— 1,54,213	— 37,095	+ 60,059	— 59,685	+ 14,022	— 1,76,912

15. The Village Cess Act was in force in the districts of South Canara, Chingleput, Godávari, Kistna, Kurnool, Nellore, Nílgiris, Salem, Tinnevelly and Trichinopoly ; in seven taluks of the Cuddapah district, in the Wálajápet taluk of North Arcot, in the Chidambaram taluk of South Arcot, and in three villages of the Bellary district transferred from Kurnool.

16. *Village Service Cess.*—The falling off in the cess collections was the result of a gross decrease of Rs. 1,77,032 in ten districts and an increase of Rs. 22,819 in four others. The decrease in North Arcot, Chingleput, Kistna and Tinnevelly was due to smaller arrears outstanding for collection at the beginning of the year ; in South Canara and Nellore it was due to a change in the kistbandi, or scale of instalments, and in Cuddapah partly to the postponement of collections in some taluks in consequence of the unfavorable season in December 1884 and January 1885, and partly to delay caused by jamabandi (annual settlement) and other work. In Godávari the cess collections have been suspended in villages where there were large balances. The decrease in Trichinopoly is not explained. The increase in Kurnool is attributed to an increase in the current demand and to prompt collections. In the Nílgiris, the collection of the cess began only in the year under report—*vide* Board's Proceedings, dated 4th April 1884, No. 731, and G.O., Revenue department, dated 28th April 1884, No. 561.

17. *Quit-rent on enfranchised Inams.*—The collections under this head were less than those of 1883-84 by Rs. 37,095 (Rs. 6,22,186 against Rs. 6,59,281). The causes assigned for the decrease under village cess collections in Cuddapah and Nellore also account for the decrease under quit-rent. In Chingleput and Kurnool the falling off was due to diminished arrears at the beginning of the year. The increase in Kistna is not explained ; that in Godávari is attributed to prompt collections.

18. Merahs or fees charged in addition to the land assessment were collected in North Arcot, Ganjam, Kistna, Malabar and Nellore. The increase of Rs. 60,892 in North Arcot under this head is due to the fact that in the taluks into which the new settlement has been introduced the customary fees have been collected direct from the ryots instead of being deducted from the gross assessment. This also accounts for the decrease under "beriz deductions." In Ganjam a sum of Rs. 15,068 is shown as having been collected on account of merahs, but the amount does not appear to have been included in the monthly demand, collection and balance statement sent to the Board, or in the return sent to the Accountant-General. According to the figures furnished by the latter officer, the total receipts under Village Service Fund in this district amounted to only Rs. 503, which figure has been adopted in the present report. The difference between this and the Collector's figure should be adjusted in the report for the current year.

19. The deductions from beriz or demand amounted to Rs. 9,79,345 against Rs. 10,39,030 in 1883-84. The decrease in North Arcot has been explained in the preceding paragraph ; that in South Canara was due to a change in the kistbandi or scale of instalments, and that in South Arcot and Tanjore to the suspension of collections pending the annual settlement in the localities affected by the disastrous floods of November and December 1884. The causes of the decrease in Kurnool and of the increase in Kistna are not stated. The increase in Trichinopoly was due to arrear collections.

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

	Rs.
(1) Interest on Government securities	34,609
(2) Receipts from service inams of vacant offices and from relinquished inams	21,526
(3) Interest on arrears of revenue	1,854
(4) Loan from Provincial funds	33,839
(5) Other items	27,528

The value of Government securities held on behalf 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 was realized within the year as shown below :—

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

In October 1884, the Government of India proposed to the local Government to transfer these investments to the Government of India and to give credit for the amount to the local revenues. The proposal was strongly opposed by this Government in G.O., Revenue department, dated 10th March 1885, No. 296, and final orders on the question have not yet been received.

The amount shown under "other items" consist chiefly of the assessment of service inams attached to vacant offices and inams bought in by Government at revenue sales, and partly also of fines, savings, &c. The former amount should in future be shown separately.

21. As directed in paragraph 6 of G.O., Revenue department, dated 13th October 1884, No. 1122, a statement is subjoined showing the distribution of the receipts of the Village Service Fund for 1884-85 under the heads "contribution by Government" and "payment by ryots" in accordance with the principle approved in G.O., Revenue department, dated 13th October 1884, No. 1129. In Kurnool, 28·14 per cent. of the amount of interest on Government securities has been taken as the ryots' contribution in accordance with the information furnished by the Collector, with reference to paragraph 3 of Board's Proceedings, dated 22nd November 1884, No. 3998.

Districts.	PAYMENT BY RYOTS.					CONTRIBUTION BY GOVERNMENT.					Total receipts.
	Cess under Act IV of 1864.	Merahs collected in addition to assessment.	Deduction from beriz.	Miscellaneous.	Total.	Quit-rent on enfranchised inams.	Deduction from beriz.	Receipts from service inams of vacant offices and assessment on relinquished inams.	Miscellaneous.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Anantapur	..	..	..	..	..	..	225	..	2,453	2,678	2,678
2. Arcot, North	20,777	66,418	..	26	87,221	15,877	59,599	7,710	..	74,186	1,61,407
3. Arcot, South	33,787	..	1,26,202	..	1,59,989	..	1,29,787	..	..	1,29,787	2,89,776
4. Bellary	289	..	..	..	289	111	327	..	4,915	5,353	5,642
5. Canara, South	42,680	..	..	6	42,686	..	25,483	..	..	25,483	68,169
6. Chingleput	1,04,541	..	..	439	1,04,980	37,928	14,170	..	8	52,106	1,57,086
7. Coimbatore	..	..	..	..	..	..	..	345	542	887	887
8. Cuddapah	1,04,679	..	..	356	1,05,035	1,17,504	703	8,378	123	1,26,708	2,31,743
9. Ganjam	..	..	..	..	..	..	260	..	243	503	503
10. Godávari	1,64,907	..	..	200	1,65,107	1,20,929	..	..	1,272	1,22,201	2,87,308
11. Kistna	2,69,478	1,569	..	393	2,71,440	64,691	76,794	5,093	14	1,46,592	4,18,032
12. Kurnool	83,119	..	28,180	{ * 5,013 } { † 2 }	1,16,314	2,01,360	..	..	{ * 12,802 } { † 17,320 }	2,31,482	3,47,796
13. Madura	..	..	..	2	2	1,533	2,738	..	481	4,752	4,754
14. Malabar	..	90,735	..	..	90,735	..	..	..	79	79	90,814
15. Nellore	1,22,482	80	..	106	1,22,668	49,985	1,757	..	{ 1 † 33,839 }	85,582	2,08,250
16. Nilgiris	5,122	..	..	..	5,122	..	825	..	..	825	5,947
17. Salem	1,19,339	..	..	{ * 10,809 } { 10 }	1,30,158	367	1,09,995	..	..	1,10,362	2,40,520
18. Tanjore	..	..	41,055	..	41,055	..	2,25,539	..	1,116	2,26,655	2,67,710
19. Tinnevelly	1,77,962	..	18,159	122	1,96,243	1,204	45,559	..	9	46,772	2,43,015
20. Trichinopoly	1,00,873	..	80,988	{ 192 } { * 5,985 }	1,88,038	9,004	..	..	68	9,072	1,97,110
21. Vizagapatam	..	..	..	..	..	1,693	..	..	..	1,693	1,693
Total ..	13,50,035	1,58,802	2,94,584	23,661	18,27,082	6,22,186	6,84,761	21,526	75,285	14,03,758	32,30,840

* Interest on Government securities.
† Loan from Provincial services to meet the deficit of the fund.

22. The total expenditure was Rs. 31,45,648 against Rs. 31,60,212 in 1883-84, The net decrease of Rs. 14,546 resulted from a gross decrease of Rs. 73,701 in eleven districts against a gross increase of Rs. 59,155 in ten as shown below :—

Districts.	Increase.	Districts.	Decrease.
	RS.		RS.
1. Arcot, North	22,424	1. Anantapur	37
2. Arcot, South	22,794	2. Canara, South	3,702
3. Bellary	482	3. Chingleput	4,826
4. Coimbatore	13	4. Cuddapah	1,198
5. Kurnool	7,599	5. Ganjam	65
6. Madura	774	6. Godávari	4,658
7. Malabar	552	7. Kistna	8,260
8. Nilgiris	3,415	8. Nellore	26,110
9. Salem	179	9. Tanjore	9,246
10. Vizagapatam	923	10. Tinnevelly	10,672
		11. Trichinopoly	4,927
Total ...	59,155	Total ...	73,701

The increase in North Arcot and Kurnool is attributed to the prompt payment of the salaries of the village establishments and to the disbursement of arrears, and in South Arcot and Nilgiris to the introduction of the revised scale of village establishments into the Chidambaram taluk of the former district and into the whole of the latter district except South-east Wynaad.

The decrease was large in Nellore, Tinnevelly, Tanjore and Kistna. In the first-named district the decrease was due to the fact that in 1883-84 large payments were made on account of arrears of salaries, while in the year under report there were no such arrears; in Tinnevelly it was due to the adjustment in 1883-84 of an erroneous credit of Rs. 10,856; in Tanjore to the non-payment of the village servants for a few months in consequence of the suspension of collections noticed in paragraph 19; and in Kistna to a portion of the salaries not having been drawn during the year. The variations in the other districts do not call for remark.

23. The subject of the utilization of the large balances in some districts was noticed in the Special Fund budget submitted to Government (*vide* Board's Proceedings, dated 7th January 1886, No. 39). In Nellore the fund closed with a deficit of Rs. 32,839 as reported by the Accountant-General. The total deficit to the end of 1884-85 amounted to Rs. 85,573. With his letter, dated 7th June 1885, No. 2865, the Collector submitted certain proposals for meeting the annual deficit and repaying the debt to Provincial funds, but it appeared to the Board that the proposals involved a larger reduction than was necessary in the village establishment, and they accordingly called for further information which has not yet been furnished.

24. As directed in paragraph 7 of G.O., Revenue Department, dated 18th September 1883, No. 1142, a demand, collection and balance statement of the several items constituting the Village Service Fund is annexed :—

Districts.	CESS UNDER ACT IV OF 1864.						MERAHS COLLECTED IN ADDITION TO THE LAND ASSESSMENT.					
	Demand.		Collections and remissions.		Balance.		Demand.		Collections and remissions.		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	..	20,777	..	20,777	..	..	10,342	58,040	10,318	52,529	24	5,511
3. Arcot, South	9,963	35,824	6,425	27,362	3,538	8,462	..	..	..	..	..	..
4. Bellary	31	276	13	276	18	..	..	..	..	..	..	..
5. Canara, South	7,593	32,656	7,517 * 35	32,088	41	568	..	..	..	..	..	..
6. Chingleput	13,638	1,16,717	13,546 * 88	90,996	4	25,721	..	..	..	..	..	..
7. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..
8. Cuddapah	39,158	1,14,480	33,616	71,063	5,542	43,417	..	..	..	..	..	..
9. Ganjam	..	..	..	..	..	..	2,340	21,887	2,193	12,875	147	9,012
10. Godávari	30,707	1,53,549	27,331 * 1,030	1,37,578	2,346	15,971	..	..	..	..	..	..
11. Kistna	51,252	2,61,791	37,117 * 8,606	2,32,362	5,529	29,429	2,978	..	1,568 * 218	..	1,192	..
12. Kurnool	17,916	84,832	13,338 * 3,827	69,880	751	14,952	..	..	..	..	..	..
13. Madura	..	..	..	..	..	..	..	..	..	..	..	..
14. Malabar	..	..	..	..	..	..	556	90,990	365	90,370	191	620
15. Nellore	45,092	1,00,066	32,203 * 4,190	90,298	8,699	9,768	4	93	4	76	..	17
16. Nilgiris	Information not available for the official year.											
17. Salem	19,295	1,04,395	16,795 * 663	1,01,801	1,837	2,594	..	..	..	..	..	..
18. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..
19. Tinnevelly	21,212	1,82,276	19,512 * 1,696	1,58,450	4	23,826	..	..	..	..	..	..
20. Trichinopoly	28,157	1,08,984	27,294 * 820	73,579	43	35,405	..	..	..	..	..	..
21. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..
Total	2,84,014	13,16,623	2,34,707 * 20,955	11,06,510	28,352	2,10,113	16,220	1,71,010	14,448 * 218	1,55,850	1,554	15,160

* Remissions.

Districts.	DEDUCTIONS FROM BERIZ.						QUIT-RENT ON ENFRANCHISED INAMS.					
	Demand.		Collections and remissions.		Balance.		Demand.		Collections and remissions.		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	..	225	..	225	..	..	..	..	..	..	..	..
2. Arcot, North	18,614	43,479	18,491	30,832	123	12,647	5,693	14,262	3,330	12,425	2,363	1,837
3. Arcot, South	1,95,317	2,37,000	81,328	1,74,661	1,13,989	62,339	..	..	..	..	..	..
4. Bellary	12	315	12	315	..	..	66	118	..	111	66	7
5. Canara, South	..	25,483	..	25,483	..	..	..	..	..	..	..	..
6. Chingleput	2,025	14,847	2,025	12,144	..	2,703	16,367	42,318	16,294 * 30	21,634	43	20,684
7. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..
8. Cuddapah	817	558	378	325	439	233	63,531	1,27,303	45,921	71,583	17,610	55,720
9. Ganjam	..	260	..	260	..	..	..	..	..	..	..	..
10. Godávari	..	..	..	..	..	..	26,721	1,15,395	23,442 * 335	97,484	2,944	17,911
11. Kistna	8,357	75,210	6,720 * 1,205	70,074	432	5,136	17,573	61,752	13,668 * 2,495	51,023	1,410	10,729
12. Kurnool	2,699	27,441	2,616 * 83	25,412	..	2,029	22,624	1,97,561	16,226 * 3,716	1,85,188	2,682	12,373
13. Madura	1,083	1,656	1,083	1,656	..	..	4,167	885	663 * 3,303	870	201	15
14. Malabar	..	..	..	..	..	..	..	..	..	..	..	..
15. Nellore	116	2,074	31	1,726	85	348	23,821	35,614	17,687 * 2,695	32,298	3,439	3,316
16. Nilgiris	Information not available for the official year.											
17. Salem	..	1,10,000	..	1,09,995	..	5	188	336	86	277	102	59
18. Tanjore	3,195	2,78,161	2,195 * 1,000	2,65,515	..	12,646	..	..	..	..	..	..
19. Tinnevelly	346	63,814	126 * 193	63,592	27	222	470	1,118	470	734	..	384
20. Trichinopoly	40,432	63,688	39,817 * 615	41,171	..	22,517	3,296	9,372	3,118 * 144	5,886	34	3,486
21. Vizagapatam	..	..	..	..	..	..	212	1,905	212	1,481	..	424
Total	2,73,013	9,44,211	1,54,822 * 3,096	8,23,386	1,15,095	1,20,825	1,84,729	6,07,939	1,41,117 * 12,718	4,80,994	30,894	1,26,945

* Remissions.

MISCELLANEOUS.

Districts.	Demand.		Collections and remissions.		Balance.	
	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.
	26	27	28	29	30	31
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur ..	1,143	2,113	478	1,975	665	138
2. Arcot, North ..	4,277	5,620	3,276	4,460	1,002	1,160
3. Arcot, South ..	..	..	..	..	..	..
4. Bellary ..	1,902	8,782	528 * 531	4,393	843	4,389
5. Canara, South ..	..	6	..	6	..	..
6. Chingleput ..	229	218	229	218	..	..
7. Coimbatore ..	..	887	..	887	..	..
8. Cuddapah ..	10,004	7,772	5,422	3,311	4,582	4,461
9. Ganjam ..	..	263	..	263	..	..
10. Godávari ..	..	1,474	..	1,474	..	..
11. Kistna ..	2,002	5,883	428 * 681	5,071	893	812
12. Kurnool ..	3,017	39,157	2,785 * 232	32,341	..	6,816
13. Madura ..	1,423	369	208 * 963	239	252	180
14. Malabar ..	..	79	..	79	..	..
15. Nellore ..	52	55	52	55	..	..
16. Nilgiris ..	Information not available for the official year.					
17. Salem ..	..	10,824	..	10,824	..	..
18. Tanjore ..	..	..	..	..	..	..
19. Tinnevelly ..	..	138	..	138	..	..
20. Trichinopoly ..	419	6,240	16 * 79	6,229	324	7
21. Vizagapatam ..	..	..	..	..	..	11
Total ..	24,468	89,880	13,421 * 2,486	71,956	8,561	17,924

TOTAL.

Demand.		Collections and remissions.		Balance.	
Arrears.	Current.	Arrears.	Current.	Arrears.	Current.
32	33	34	35	36	37
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,143	2,338	478	2,200	665	138
38,926	1,42,178	35,414	1,21,023	3,512	21,155
2,05,280	2,72,824	87,753	2,02,023	1,17,527	70,801
2,011	9,491	553 * 531	5,095	927	4,396
7,593	58,145	7,517 * 35	57,577	41	568
32,259	1,74,100	32,094 * 118	1,24,992	47	49,108
..	887	..	887	..	..
1,13,510	2,50,113	85,337	1,46,282	28,173	1,03,831
2,340	22,410	2,193	13,398	147	9,012
57,428	2,70,418	50,773 * 1,365	2,36,536	5,290	33,882
82,162	4,04,636	59,501 * 13,205	3,58,530	9,456	46,106
46,256	3,48,991	34,965 * 7,858	3,12,821	3,433	36,170
6,673	2,910	1,954 * 4,266	2,765	453	145
556	91,069	365 49,977	90,449	191	620
60,085	1,37,902	* 6,885	1,24,453	12,223	13,449
Information not available for the official year.					
19,483	2,25,555	16,881 * 663	2,22,897	1,939	2,658
3,195	2,78,161	2,195 * 1,000	2,65,515	..	12,646
22,028	2,47,346	20,108 * 1,889	2,22,907	81	24,439
72,304	1,88,284	70,245 * 1,658	1,26,865	401	61,419
212	1,905	212	1,481	..	424
7,82,444	31,29,663	5,58,515 * 89,473	26,38,696	1,84,456	4,00,967

* Remissions.

The figures, however, are misleading as the demand is practically fixed for the fasli and not the official year, and, in calculating the demand for the latter year, the proportionate demand for three months of one fasli year and nine months of another year is taken into account. In future, the Board will submit a separate statement of demand, collection and balance of the fund for the fasli year, and deal only with the receipts and charges in the official year's report.

25. The balance shown as outstanding at the end of 1883-84 in the report for that year differs from the amount brought forward in the present report as noted below :—

	Difference. Rs.
Anantapur	+ 480
Arcot, North ...	+ 2,571
Bellary	+ 2,011
Canara, South ...	— 26
Chingleput	+ 8,150
Cuddapah	+ 1,567
Ganjam	+ 2,340
Kurnool	+ 250
Madura	+ 358
Nellore	+ 1,719
Salem	+ 14,319
Tinnevelly	+ 252
Trichinopoly ...	+ 314

In most of the districts the differences are said to be due to the arrear demand having been altered with reference to the settled demand for fasli 1293. In Ganjam the difference was caused by the whole of the merahs being shown in the statement for 1884-85. In Nellore and Tinnevelly there were differences amounting to Rs. 5,166 and Rs. 1,637, respectively, due chiefly to the remissions having been deducted from the arrear demand instead of being shown separately. After making the necessary alterations in the accounts, the differences amount to Rs. 1,719 and Rs. 252, respectively, which have not been explained. In Godavári and Kistna the total balance agrees, but there are differences in some of the component items owing to transfers from one item to another subsequent to the submission of the statement for 1883-84.

26. Excluding the Nílgiri district, the total collections shown in the demand, collection and balance statement fall short of the receipts given in the abstract appended to paragraph 12 above by Rs. 33,629 as noted in the margin. The differences in North Arcot, South Canara and Salem are due to collections in advance of the fixed instalments having been included in the abstract but excluded from the demand, collection and balance statement, and in Cuddapah and Kurnool to certain adjustments reported by the Accountant-General having been carried out in the former account but not in the latter. It is also observed that the classification of the receipts in the Kurnool district in the demand, collection and balance statement for March 1885 differs from that adopted in the statement of receipts and charges for that month and in the Collector's Special Fund report. The Collector has been requested to explain the discrepancy. The differences in Bellary and Madura are due to the figures furnished by the Accountant-General having been adopted in the abstract given in paragraph 12. In Ganjam the difference of Rs. 15,088 is chiefly due to the omission of merahs in the statement appended to paragraph 12 to make the figures agree with those of the Accountant-General. The Collector should have sent revised statements to the Accountant-General including the merahs in question. In Tanjore a sum of Rs. 1,116 is entered as miscellaneous receipts in the statement received with the Collector's Special Fund report, while in the demand, collection and balance statement for March 1885 the whole of the receipts are entered as beriz deductions. The discrepancy should be explained. The Collector of the Nílgiris has submitted a demand, collection and balance statement for the fasli and not for the official year.

	Rs.
Arcot, North	— 4,970
Bellary	+ 6
Canara, South	— 3,075
Cuddapah	— 124
Ganjam	+ 15,088
Kurnool	— 10
Madura	— 35
Nellore	— 33,820
Nílgiris	— 5,947
Salem	— 742
	— 33,629

27. After deducting subsequent collections and remissions up to the date of the Collectors' reports, the outstanding balances were large in the districts noted in the

Districts.	Net balance.	
	Arrear.	Current.
	RS.	RS.
1. Arcot, North ...	3,488	12,619
2. Arcot, South ...	63,680	70,801
3. Chingleput	...	49,102
4. Cuddapah	28,173	28,164
5. Godávari	5,290	33,882
6. Kistna	5,543	46,106
7. Kurnool	1,527	36,170
8. Nellore	12,223	13,449
9. Tinnevelly	16	24,439
10. Trichinopoly ...	354	61,419

margin. The balance was heavy in South Arcot and relates chiefly to deductions from the beriz or demand. The delay in the adjustment is unsatisfactory. With regard to a sum of Rs. 20,864, which represents the emoluments of vacant offices erroneously credited to Land Revenue instead of to Village Service Fund, the Collector has been requested to state why the amount should not be transferred to the proper head. He promises to report separately upon the subject. He also states that a sum of Rs. 486-7-11 has not yet been sanctioned to be written off the accounts. He is referred to Board's Proceedings, dated 22nd August 1884, No. 2935, paragraph 45, in which sanction was given for writing off the amount. In Chingleput the balance was due to postponement of collections in villages affected by the heavy floods of November and December 1884. In Cuddapah and North Arcot instructions are reported to have been issued for the early realization of the balances. The other Collectors have failed to explain the cause of the short collections in their districts.

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

Districts.	1883-84.				1884-85.		
	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	346	410	..	410	83	493
2. Canara, South ..	..	18,236	18,236	18,241	— 5	19,090	19,085
3. Cuddapah	— 234	390	156	..	156	577	733
4. Godávari	1,32,944	33,390	1,66,334	33,225	1,33,109	35,253	1,68,362
5. Kistna	28,190	4,475	32,665	9,416	23,249	6,174	29,423
6. Malabar	..	87,271	87,271	87,293	— 22	82,396	82,374
7. Tanjore	2,465	7,504	9,966	6,069	3,897	4,854	8,751
8. Tinnevelly	4	44	48	..	48	30	78
9. Trichinopoly ..	697	10,378	11,075	11,078	— 3	8,686	8,683
Total ..	1,64,127	1,62,034	3,26,161	1,65,322	1,60,839	1,57,143	3,17,982

Districts.	1884-85—(*Continued*).						
	Charges.						Balance.
	Construction and repair of canals and other works by Public Works Department.	Works by civil officers.	Construction and repair of boats, platforms, &c.	Contribution to Local Funds.	Miscellaneous.	Total.	
	9	10	11	12	13	14	15
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Arcot, South ..	..	..	..	..	..	..	493
2. Canara, South ..	..	..	2,139	16,667	292	19,098	— 13
3. Cuddapah	..	..	..	..	..	..	733
4. Godávari	34,055	..	..	..	11,986	46,041	1,22,321
5. Kistna	1,543	457	..	1,000	44	3,044	26,379
6. Malabar	..	..	938	79,116	2,378	82,432	— 58
7. Tanjore	..	..	..	8,000	15	8,015	736
8. Tinnevelly	..	..	..	..	..	..	78
9. Trichinopoly ..	..	..	..	8,682	7	8,689	— 6
Total ..	35,598	457	— 3,077	1,13,465	14,722	1,67,319	1,50,663

29. During the year under report the Canal and Ferry Act was extended to seven additional ferries as noted in the margin. Most of the ferries were, as usual, leased, and the total receipts amounted to Rs. 1,57,143 against Rs. 1,62,034 in 1883-84. The decrease of Rs. 4,875 in Malabar was due to lower bids at the sale of ferries for 1885-86. In Tanjore the decrease of Rs. 2,650 is attributed to heavy rains and floods which greatly interfered with the working of the ferries during the latter part of the year. The Collector of South Canara states that a new ferry was opened over the Talapadi stream in the Mangalore taluk, but it does not appear that Government have applied to the ferry the provisions of the Canal and Ferry Act under section 2, or fixed the fees payable under section 14. The Collector is requested to report on the subject. The Acting Collector of Tinnevelly reports that the receipts from the eight ferries in that district are still credited to Local Funds instead of to the Canal and Ferry Fund, notwithstanding the instructions issued in G.O., Revenue Department, dated 30th April 1872, No. 699, and Board's Proceedings, dated 3rd June 1882, No. 1441. He states that the matter will be brought to the notice of the permanent Collector on his return from privilege leave. Mr. Lee-Warner is requested to state whether the mistake has since been corrected and what he proposes to do with regard to previous erroneous credits.

G.O., Revenue Department, dated 15th July 1884, No. 844.
G.O., Revenue Department, dated 24th July 1884, No. 881.
G.O., Revenue Department, dated 30th September 1884, No. 1083.
G.O., Revenue Department, dated 20th February 1885, No. 219.
G.O., Revenue Department, dated 24th February 1885, No. 246.

30. The expenditure in the year amounted to Rs. 1,67,319 against Rs. 1,65,322 in 1883-84. Almost the whole of the expenditure in South Canara, Malabar and Tanjore and the whole of it in Trichinopoly represents contributions to Local Funds. The expenditure in Godávari is composed of the following items :—

	RS.
Construction of the Kovur-Munjair junction canal	20,598
Constructing a landing stage	2,450
Minor works by Public Works Department	3,104
Cost of Public Works Department supervision and tools and plant ..	7,903
Expenses incurred by Revenue officers in connection with the working of the steamer *Godávari*	11,583
Miscellaneous	403
Total ...	46,041

31. 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	16	219	16	98	..	121
2. Canara, South	4,412	18,117	2,612 (*r*) 335	16,194 (*r*) 575	1,465	1,348
3. Cuddapah	..	390	..	390	..	..
4. Godávari	3,187	34,531	2,784	31,352	403	3,179
5. Kistna	569	6,982	569	6,022	..	960
6. Malabar	566	82,737	(*r*) 566	82,396	..	341
7. Tanjore	889	6,517	21 (*r*) 868	4,833	..	1,684
8. Tinnevelly	..	30	..	30	..	..
9. Trichinopoly	1,581	10,229	63 (*r*) 856	8,985	662	1,244
Total ..	11,220	1,59,752	6,065 (*r*) 2,625	1,50,300 (*r*) 575	2,530	8,877

(*r*) Remissions.

There is a difference of Rs. 31 between the collections of South Arcot as entered in the above statement and those shown in the statement appended to paragraph 28

above, which the Collector is requested to explain. The differences in Cuddapah and Godávari (viz., Rs. 187 and Rs. 1,117) are due to the omission in the demand, collection and balance statement of collections in advance of the kists in the former case and of miscellaneous receipts in the latter; in South Canara the difference (Rs. 284) is due to both these causes; and in Kistna to collections made in advance in 1883-84 (Rs. 749) having been included in the statement, while those of 1884-85 (Rs. 332) have been omitted. The difference of Rs. 362 in Trichinopoly is due to collections made in 1883-84 on account of 1884-85 being included in the demand, collection and balance statement and omitted from the abstract appended to paragraph 28 above.

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

Districts.	1883-84.				1884-85.				Balance
	Balance.	Receipts.	Total.	Expenditure.	Balance.	Receipts.	Total.	Expenditure.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Coimbatore ..	11,188	16,227	27,415	11,552	15,863	18,291	34,154	15,641	18,513
2. Madura ..	..	485	485	..	485	..	485	485	..
3. Salem	26,399	10,792	37,191	10,981	26,210	12,049	38,259	10,282	27,977
4. Tanjore ..	223	741	964	731	233	767	1,000	823	177
5. Trichinopoly ..	16,243	14,508	30,751	18,012	12,739	13,228	25,967	16,691	9,276
Total ..	54,053	42,753	96,806	41,276	55,530	44,335	99,865	43,922	55,943

A sum of Rs. 181 shown under this head in the Madura report has been omitted in accordance with G.O., dated 26th December 1884, No. 1426.

In Salem the receipts and charges of the year are given by the Collector at Rs. 21,833 and Rs. 20,054 against Rs. 12,491 and Rs. 12,675 in the preceding year, and the increase is stated to be "due to the fact that, under the existing practice, the whole sum paid for works is in the first instance debited to advances and then again to the proper head when bills are received." The system causes needless confusion in the accounts and unnecessarily swells the receipts and charges and should be discontinued. The amount of advances adjusted by the submission of bills, viz., Rs. 9,784, and included on both sides of the accounts has been deducted from the figures furnished by the Collector so as to make them agree with those of the Accountant-General. The voluntary cess system for the conservancy of river channels has been extended to three additional channels in the Trichinopoly district by G.O., Revenue Department, dated 4th February 1885, No. 143. The total expenditure may be classified as follows :—

	Rs.
Establishment	28,888
Clearing channels, constructing dams, &c.	13,945
Miscellaneous	1,089
Total ...	43,922

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

Districts.	Demand.		Collection.		Balance.	
	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Coimbatore	6,973	18,409	1,431	16,859	4,542	1,550
2. Salem	3,370	8,407	2,535	8,407	835	..
3. Tanjore	3	774	3	764	..	10
4. Trichinopoly	6,272	13,357	6,144 (r) 121	7,084	7	6,273
Total ..	15,618	40,947	10,113 (r) 121	33,114	5,384	7,833

(r) Remissions.

The difference of Rs. 2,971 in Salem between the arrear balance at the beginning of the year as shown in the above statement and that entered in the statement for 1883-84 is stated to be due to the figures having been revised after the correct demand for fasli 1293 was ascertained. The difference of Rs. 125 in Trichinopoly is not explained. There is also a difference of Rs. 1,107 in Salem in the collections of the year between the above statement and that appended to paragraph 32 above owing to advances recovered and certain miscellaneous receipts not being included in the demand, collection and balance statement.

34. The following statement shows the irrecoverable arrears recommended by Collectors to be written off the accounts :—

Districts.	Village Service Fund.		Canal and Ferry Fund.	
	Years.	Amount to be written off.	Years.	Amount to be written off.
		Rs. A. P.		Rs. A. P.
Chingleput	Fasli 1293	53 15 9	...	...
Kistna	Faslis 1288—1293 ...	3,913 4 7	1884-85 ...	798 1 4
Kurnool	Not known	1,905 14 0	...	...
Malabar	.....	...	1884-85 ...	340 7 11
Salem	Faslis 1290—1293 ...	23 8 8	...	...
Tinnevelly	Faslis 1291—1293 ...	15 3 6	...	...

The Board accord sanction to write off the above arrears with the exception of Rs. 1,196-10-5 included in the sum of Rs. 3,913-4-7 in Kistna. The Collector states that the "amount was collected but erroneously included under ryotwar," and that "it has not been found feasible to make good the amount from further collections which should have been made under ryotwar, as the lands on which the same was due have been sold for arrears." The Board are unable to understand the difficulty referred to by the Collector. He is requested to report why the amount due to the Village Service Fund but erroneously credited to Land Revenue cannot be adjusted by debit to the latter head against refund and credit to the former.

APPENDIX.

STATEMENT explaining the discrepancies in the Special Local Fund Report for 1883-84 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.	
Anantapur	Village Service Fund	3,354	3,317	37	..	..	..	This is the result of transfers from Land Revenue to the Village Service Fund and *vice versâ* to adjust erroneous credits.
Arcot, North ..	Pound Fund	..	..	..	9,394	8,993	— 401	This is due to a portion of contribution for Agricultural services not having been transferred in the same year in the Accountant-General's and Collector's accounts.
	Village Service Fund	1,56,391	1,60,219	(*a*) 3,828	1,47,157	1,47,117	(*b*) — 40	(*a*) Amount transferred to ryotwar by the Accountant-General. (*b*) Proportionate cost of controlling establishment not adjusted by the Collector before the submission of his Special Fund report.
Arcot, South ..	Pound Fund	10,606	10,979	373	..	..	..	This is stated to be due to the Accountant-General not having carried out the adjustment of a sum of Rs. 960 as advised by him, and to his having included the cost of controlling establishment and printing charges in the accounts of 1883-84.
	Village Service Fund	..	..	..	2,48,874	2,49,746	872	
Bellary	Village Service Fund	3,614	3,660	46	..	..	..	This difference is due to certain adjustments made in the Accountant-General's office not having been carried out in the Collector's accounts.
Canara, South ..	Village Service Fund	..	..	..	78,770	78,748	— 22	*Vide* remark (*b*).
	Canal and Ferry Fund	..	..	..	18,241	18,236	— 5	*Vide* remark (*b*).
Chingleput	Pound Fund	8,139	8,175	(*c*) 36	7,851	7,884	(*d*) 33	(*c*) This is stated to be the amount adjusted as per Accountant-General's letter. (*d*) This is the difference of the above amount and the cost of controlling establishment.
	Village Service Fund	..	..	..	1,45,677	1,45,616	— 51	*Vide* remark (*b*).
Coimbatore	Pound Fund	10,430	10,461	* 31	10,353	10,444	† 91	* This difference is due to a certain adjustment having been made in different years in the Collector's and the Accountant-Geneneral's figures. † Do. do. do. ‡ Do. do. do. § Do. do. do.
	Irrigation Cess Fund	16,227	16,362	‡ 135	11,552	12,022	§ 470	
Cuddapah	Pound Fund	..	..	..	9,110	9,138	28	
	Village Service Fund	2,48,925	2,49,150	(*e*) 225	2,52,249	2,52,187	(*f*) — 62	(*e*) Amount adjusted in different years by the Accountant-General and the Collector. (*f*) *Vide* remark (*b*).

Statement explaining the discrepancies in the Special Local Fund Report for 1883-84, &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.	
Ganjam	Village Service Fund	537	4,508	(*g*) 3,971	559	4,594	(*g*) 4,035	(*g*) Merahs were not included by the Accountant-General.
Godávari	Pound Fund	22,814	23,383	(*h*) 569	25,070	25,065	— 5	*Vide* remark (*b*). (*h*) The amount credited by the Collector under instructions from the Accountant-General.
	Village Service Fund	3,04,491	3,04,533	* 42	2,62,025	2,61,846	† — 179	* Amount erroneously taken as a credit in the district accounts in 1883-84. † This difference appears to have been caused by the Accountant-General having included in his figures certain items which he directed the Collector to include in his Special Fund accounts after the submission of his report to the Board.
	Canal and Ferry Fund	33,390	33,563	‡ 173	33,225	29,709	§ — 3,516	‡ This difference is caused chiefly by a sum of Rs. 176 having been erroneously taken as a receipt in the district accounts in March 1884. § This difference is caused by certain amounts not having been included in the district accounts when submitting the Special Fund report.
Kistna	Pound Fund	..	..	..	33,126	33,117	— 9	Cost of controlling establishment adjusted by the Collector after submitting his Special Fund report.
	Village Service Fund	4,27,002	4,27,025	(*i*) 23	3,84,583	3,84,477	(*j*) — 106	(*i*) This is the amount of adjustments carried out by the Accountant-General in 1882-83 and by the Collector in 1883-84. (*j*) *Vide* remark (*b*).
	Canal and Ferry Fund	..	..	..	9,416	7,534	— 1,882	This is stated to be due to an adjustment effected first by the Accountant-General and afterwards by the Collector.
Kurnool	Pound Fund	..	..	..	9,502	9,500	— 2	*Vide* remark (*b*).
	Village Service Fund	3,50,721	3,50,715	— 6	3,71,394	3,71,299	(*k*) — 95	(*k*) Out of this, a sum of Rs. 88 is the cost of controlling establishment—*vide* remark (*a*).
Madura	Pound Fund	..	..	..	14,800	14,795	— 5	*Vide* remark (*b*).
Malabar	Pound Fund	3,419	3,416	— 3	..	..	..	
	Village Service Fund	..	..	..	91,935	91,912	— 23	*Vide* remark (*b*).
	Canal and Ferry Fund	..	..	..	87,293	87,271	— 22	*Vide* remark (*b*).
Nellore	Pound Fund	..	..	..	21,096	21,090	— 6	*Vide* remark (*b*).
	Village Service Fund	2,12,906	1,99,223	(*l*) — 13,683	2,34,360	2,34,310	(*m*) — 50	(*l*) Credit from Provincial services to meet the deficit. (*m*) *Vide* remark (*b*).
Nílgiris	Pound Fund	1,513	1,533	20	..	..	..	This represents the adjustment effected under instructions from the Accountant-General.
	Village Service Fund	1,941	1,959	18	..	..	..	This difference appears to be due to certain instructions from the Accountant-General having been misunderstood.

Statement explaining the discrepancies in the Special Local Fund Report for 1883-84, &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.	
Salem	Pound Fund	9,142	9,779	— 637	8,779	8,779	— 363	This is the contribution to Agricultural services for the quarter ending 30th June 1881, adjusted by the Accountant-General in 1883-84.
		..	..	—	..	..	— 60	*Vide* remark *(b)*.
	Village Service Fund	2,36,761	2,36,641	120	2,36,761	2,36,641	120	The sum of Rs. 1,698 is the amount of advances on both sides of the account. The Accountant-General has included Rs. 3, cost of controlling establishment, in the accounts of 1883-84.
	Irrigation Cess Fund	10,981	12,676	1,695	10,792	12,490	1,698	*Vide* remark *(b)*.
Tanjore	Pound Fund	21,622	21,617	— 5	21,622	21,617	— 5	These two differences are due to adjustments advised by the Accountant-General having been carried out in different years' accounts by himself and the Collector.
	Village Service Fund	2,77,895	2,77,827	— 71	2,77,895	2,77,827	— 71	*Vide* remark *(b)*.
	Canal and Ferry Fund	6,069	6,067	— 2	6,069	6,067	— 2	*Vide* remark *(b)*.
Tinnevelly	Pound Fund	11,267	11,264	— 3	11,267	11,264	— 3	*Vide* remark *(b)*.
	Village Service Fund	2,48,581	2,48,511	— 70	2,48,581	2,48,511	— 70	This amount was credited by the Accountant-General and Collector in different years' accounts.
Trichinopoly ..	Pound Fund	10,439	10,442	3	10,439	10,442	3	*Vide* remark *(b)*.
		..	..	..	..	..	..	The difference of Rs. 6 on both sides of the account *minus* Rs. 3, the cost of controlling establishment.
	Village Service Fund	1,71,122	1,71,074	— 48	1,71,122	1,71,074	— 48	*Vide* remark *(b)*.
	Canal and Ferry Fund	11,078	11,075	— 3	11,078	11,075	— 3	*Vide* remark *(b)*.
	Irrigation Cess Fund	18,012	18,008	— 4	18,012	18,008	— 4	*Vide* remark *(b)*.

(A true Extract.)

(Signed) E. S. LAFFAN,
Ag. Sub-Secretary.

To the Secretary to Government, Revenue Department,
with a file of printed Proceedings and Special Fund
Report for 1884-85 of Cuddapah.

" all Collectors except Madras and Sea Customs.
" the Accountant-General.

Enclosure to Board's Proceedings, dated 9th February 1886, *No.* 357.

READ—the following letter from C. A. BIRD, Esq., Collector of Cuddapah, to the Secretary to the Board of Revenue, dated Cuddapah, 31st July 1885, No. 543 :—

I have the honor to submit (under Standing Order No. 90 N.S.) my report on the Special Local Fund of this district for the official year 1884-85 with the usual statements Nos. 1 and 2, together with a comparative statement explaining the variation in the several items of receipts and charges.

2. The subjoined statement exhibits the result of the year under report :—

Items.	Balance on 1st April 1884.	Receipts during 1884-85.	Total.	Expenditure during 1884-85.	Balance on 31st March 1885.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Pound Fund	1,552 4 0	9,432 5 2	10,984 9 2	9,586 6 2	1,398 3 0
2. Village Service Fund ..	**33,149 7 5**	2,31,754 10 6	2,64,904 1 11	2,50,889 12 8	14,014 5 3

There has been no variation in the closing balance of last year under Pound Fund ; but in the Village Service Fund the opening balance has undergone some alteration as shown in black type. The sum of Rs. 33,149-7-5 as exhibited in Board's Proceedings No. 151, dated 16th January 1885, has been arrived at thus :—

	Rs.	A.	P.
Brought forward balance	32,886	1	1
Add.			
Amount—			
Vide Accountant-General's letter, No. I.B.F.-306, dated 17th September 1885	224	5	10
Vide Accountant-General's letter, No. I.B.F.-45, dated 14th March 1885	115	1	3
Vide Accountant-General's letter, No. I.B.F.-47, dated 17th March 1885	35	5	1
Vide Accountant-General's letter, No. I.B.F.-75, dated 28th April 1885	1	8	6
Total ...	33,262	5	9
Deduct.			
Adjusted alteration memorandum for 1883-84	15	5	4
Adjusted alteration memorandum for 1883-84, No. I.B.F.-45, dated 14th March 1885	0	5	0
Adjusted alteration memorandum for 1883-84, No. I.B.F.-47, dated 17th March 1885	0	3	5
Adjusted alteration memorandum for 1883-84, No. I.B.F.-75, dated 28th April 1885	35	4	7
Charges for Special and Local Fund establishment, &c., for 1883-84	62	0	0
Total ...	112	14	4
Balance ...	33,149	7	5

3. *Pound Fund.*—The following statement exhibits the several items of receipts accruing to the Pound Fund compared with those of the last year :—

Description of items.	Last year, 1883-84.	Current year, 1884-85.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
I. Fines levied on stray cattle	8,909	8,931	22	...
II. Sale-proceeds of do.	540	409	...	131
III. Miscellaneous charges	84	92	8	...
Total ...	9,533	9,432	30	131

None of these items exhibit any change calling for comment.

4. The subjoined statement exhibits the several description of charges under this fund compared with those of the last year :—

Description of items.	Last year, 1883-84.	Current year, 1884-85.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
I. Establishment for pounds	4,265	4,215	...	50
II. Charges for the repairs and construction of pounds	519	1,101	582	...
III. Miscellaneous charges, feeding charges, &c.	82	88	6	...
IV. Contribution to Local Fund	2,065	2,050	...	15
V. Experimental farm	2,168	2,090	...	78
VI. Amount transferred to municipality ..	38	40	2	...
Amount adjusted as per Board's Proceedings, dated 3rd July 1884, No. 2268, cost of the special establishment in the Board's, &c., office.	...	2	2	...
Total ...	9,137	9,586	592	143

The small decrease in item I needs no special remark. In the year under report a large sum was spent in the construction of six new pounds and in the repairing of thirty-five of those already existing and providing them with racks and water-troughs, whereas in the last year only one new pound was constructed and twenty-eight old pounds were repaired. Hence the increase in item II.

The increase and decrease in the other items call for no remark.

The irregular practice, alluded to in the last year's report, of first crediting pound collections of the Cuddapah town to the municipality was stopped, and new procedure pointed out therein strictly observed in the year under report.

5. At the close of last year the total number of pounds was shown as 327. On receipt of Board's Proceedings, No. 3114, dated 5th September 1884, permission was granted for the construction of new pounds by private individuals, &c., on the conditions therein laid down. Eight pounds were thus erected and six others at Government expense, making a total of fourteen new pounds as detailed in the margin. The three pounds in the Cuddapah municipal town were omitted before. The total number of pounds, therefore, at the close of the year in the district amounted to 344.

Constructed by private individuals and made over to Government management.	*Constructed at Government expense.*
Cuddapah Taluk—	Jammalamadugu Taluk—
1 Pound at Chabali.	1 Pound at Kondapur.
1 do. at Kommalur.	Cuddapah Taluk—
1 do. at Tavaripalle.	1 Pound at Vedarur.
Jammalamadugu Taluk—	1 do. at Alamkhanpalle.
1 Pound at Mangapatnam.	Pulivendla Taluk—
1 do. at Obanpet.	1 Pound at Gandikovur.
1 do. at Arvatipalle.	1 do. at Murarichintala.
1 do. at Yemmulachintala.	Madanapalle Taluk—
1 do. at Jureddy Kottapalle.	1 Pound at Agraharam.
—	—
8	6
—	—
	14
	—

6. The divisional officers report that almost all the pounds in the district are provided with feeding-racks and water-troughs, but in some pounds in the General Deputy Collector's division these have been broken or damaged by rain. Steps are being taken by the divisional officer to have them supplied.

The Sub-Collector states that no change was made in the grouping of villages with regard to pounds. Of the 101* pounds existing in his division, twelve are reported as requiring repairs, and asks permission for the construction of two more pounds in the villages of Sibbala and Settipalle in the

* One newly constructed in the year.

Ráyachóti taluk, the former at Government expense and the latter at that of the village community. This will receive attention. The condition of pounds in this division appears on the whole to be good.

The Head Assistant Collector informs that *all* the pounds in his division are in good order and no repairs are at present needed.

The General Deputy Collector reports that three new cattle pounds are required —one at Tongutur and one at Etamarpuram, in the Pullampet taluk, and one at Cherlopalle, in Sidhout taluk ; that with this addition the number of pounds will be sufficient to meet the requirements of his division ; and that those already constructed are in good condition.

The Temporary Deputy Collector says that the pounds in his division require no repair and are in good condition.

Measures have been taken, especially by my Temporary and General Deputy Collectors, to plant (as directed in Board's Proceedings, No. 3579, dated 26th November 1883) in pounds trees for the protection from sun and rain of the cattle impounded.

The restriction placed on all description of expenditure under Board's Proceedings, No. 1587, dated 29th May 1885, has not yet been withdrawn, and this precludes me from attending at once to my divisional officers' calls, above alluded to, and placing necessary funds at their disposal.

7. The following shows the collection from the several pounds in the Cuddapah municipality, the charges of those pounds, and the balances remitted to the treasury :—

Number of pounds.	Collection in 1884-85.	Charges in 1884-85.				Balance.
		Pay of pound-keepers.	Feeding charges.	Contingencies.	Total.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Nagarazpet	89 7 6	47 4 0	1 12 0	4 0 0	..	..
Musapet	128 15 0	94 0 0	2 5 6			
Agadi	110 3 0	58 12 0	..			
Total ..	328 9 6	200 0 0	4 1 6	4 0 0	208 1 6	120 8 0
Add collections in March 1884, but remitted in April 1884 ..						6 8 0
						127 0 0
Deduct collections in March 1885, but remitted in April 1885 ..						9 3 0
						117 13 0

Out of the balance, Rs. 21-14-0 was spent in the repair of pounds at Agadi and Musapet and providing water-troughs to the pounds at Nagarazpet and Agadi, and a sum of Rs. 15-6-6 was kept in reserve for other repairs which were not carried out before the end of March. There remains, after deducting Rs. 37-4-6, Rs. 80-6-6, which was divided in equal shares, viz., Rs. 40-4-3 for the Experimental Farm Fund and Rs. 40-4-3 for the municipality.

8. *Village Service Fund.*—This fund opened with a balance of Rs. 33,149-7-5 (*vide* paragraph 2 *supra*) and closed with a balance of Rs. 14,014-5-3, the receipt and charges of the fund during the year being Rs. 2,31,754-10-6 and Rs. 2,50,889-12-8, respectively. The subjoined is a comparative statement showing the several sources of receipts accruing to the fund with those of the preceding year :—

No.	Description of items.	Last year, 1883-84.	Current year, 1884-85.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1	Cess under Act IV of 1864	1,10,638	1,01,755	..	8,883
2	Deduction from Land Revenue, being for payment of village establishment	911	703	..	208
3	Collections from suspended and dismissed village servants.	8,210	8,378	168	..
4	Do. from quit-rent on service inam	98,446	92,266	..	6,180
5	Do. from jangy kattubady inams	27,544	25,238	..	2,306
6	Miscellaneous interest on arrears	499	356	..	143
7	Cess on canal water-rate	2,903	2,924	21	..
	Adjusted as per Accountant-General's order	..	135	135	..
	Total ..	2,49,151	2,31,756	324	17,720

The decrease in items I, IV, and V is due partly to the unfavorableness of the season in the months of December 1884 and January 1885, whereby the collection of kists was temporarily postponed, and also partly to the slackness of collections in the taluks owing to jamabandi, &c., work. Attention of the tahsildars has been called in monthly reviews. Subsequent collections show that out of Rs. 1,32,004-1-3 a sum of Rs. 75,667-4-8 has been realized from April to June. The assets are gradually showing themselves to be inadequate to meet the expenditure in the payment of village establishment. This has been the subject of correspondence between me and the Director of Revenue Settlement and Agriculture, and my divisional officers, except Sub-Collector, have been called upon to submit proposals for the clubbing of villages so as to bring the expenditure within the income.

9. The following statement shows a comparison of the expenditure incurred during the current and last year :—

No.	Description.	Last year, 1883-84.	Current year, 1884-85.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1	Payment to village servants	2,30,254	2,28,906	..	1,348
2	Do. to ghât taliaries	21,933	21,969	36	..
	Adjustment as per Accountant-General's order, No. 28, dated 4th October 1884, and No. I.B.F.-215, dated 2nd July 1884	..	15	15	..

The decrease in item No. 1 is attributable to certain village officers not having drawn their salaries before the close of the official year.

10. I herewith submit a demand, collection, and balance statement of this fund as directed in Board's Proceedings, No. 3579, dated 26th November 1883.

READ—the following Proceedings of the Board of Revenue, dated 5th April 1886, Mis. No. 2627 :—

Read—the following letter from L. R. BURROWS, Esq., Collector of Nílgiris, to the Secretary to the Board of Revenue, dated Ootacamund, 15th March 1886, No. 71 :—

With reference to paragraph 7 of Board's Proceedings, No. 357, dated 9th February 1886, I have the honor to state that the distribution of Surplus Pound fund in this district to Agricultural Services and Local and Municipal Funds in 1884-85 was quite correctly made and there is no mistake nor difference.

2. The amount so distributed was Rs. 198-1-10, viz., Rs. 99-0-11, to Agricultural Services and Rs. 99-0-11, to Local and Municipal Funds.

3. In paragraph 8 of my Special Fund Report for 1884-85, dated 3rd June 1885, No. 142, I wrote "Rs. 198-1-10, were equally distributed between the Municipal and Local Funds, and the Experimental Farm at Saidápet." In the Board's office this sentence has been misconstrued, and the total sum has been divided by 3 and 66 rupees shown as transferred to Agricultural Services and the rest between Local and Municipal Funds equally.

4. The figures in the statement in paragraph 3 and in paragraph 7 of the Board's Proceedings under reply require correction. The figures in columns 12, 13 and 14 of that statement should be respectively 99, 42 and 57—*vide* also paragraph 5 of Mr. H. S. Grove's report printed in Board's Proceedings, dated 11th February 1886, No. 385. The difference in Municipal and Local Funds' credit is in proportion to the receipts of each fund.

Resolution—dated 5th April 1886, Mis. No. 2627.

Recorded.

2. The Board observe that in the copy of the Collector's report submitted to this office the sentence relating to the distribution of the Surplus Pound funds runs as follows :—

"Rupees 198-1-10 were equally distributed between the Municipal and Local Funds and the Experimental Farm at Saidápet."

There is no comma after the words "Local Funds," while in the statement appended to the paragraph a comma appears after the word "Municipalities" and before the words "Local Fund Boards and Agricultural Services." The most natural interpretation to put under such circumstances was that the amount was divided equally between the three funds. The necessary alteration will now be effected in the accounts.

(A true Copy and Extract.)

(Signed) C. F. MACCARTIE,
Acting Secretary.

To the Collector of Nílgiris.
,, Secretary to Government, Revenue Department, with letter in original, to be returned.
,, Accountant-General.

ORDER—dated 17th April 1886, No. 285, Revenue.

Miscellaneous.

The entire assets and charges of the various Special Local Funds under the Board's control for the year 1884-85 are shown in the annexed abstract :—

—	Receipts including Balance.	Expenditure.	Balance.
	RS.	RS.	RS.
1. Cattle Pound Fund including Agricultural Services	4,23,228	2,91,482	1,31,746
2. Village Service Fund	50,16,012	31,45,648	18,70,364
3. Canal and Ferry Fund	3,17,982	1,67,319	1,50,663
4. Irrigation Cess Fund	99,865	43,922	55,943
Total ...	58,57,087	36,48,371	22,08,716

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

—	Total Receipts.	Charges.	Balance.
	RS.	RS.	RS.
(*a*) Cattle Pound Fund proper	2,61,385	2,34,427	26,958
(*b*) Agricultural Services	1,61,843	57,055	1,04,788

Both the receipts and charges under (*a*) were in excess of those of the preceding

year, and the cause of the increase is explained in paragraphs 4 and 5 of the Board's Proceedings. The particulars of the charges are as under:—

					Rs.
(1)	Pound Fund establishment	...	...	...	1,15,435
(2)	Construction and repair of pounds		...	...	41,808
(3)	Contribution to Agricultural Services		...	...	32,336
(4)	Do. to Municipalities	...	...	1,580	
	Do. to Local Funds	...	...	30,057	
					31,637
(5)	Miscellaneous	...	...	...	13,211

The amount credited to Agricultural Services differs from the total of the sums transferred to Local and Municipal Funds. The point is noticed in paragraph 7 of the Board's Proceedings and explanation has been called for from the Collectors concerned. So far, however, as the district of Nílgiris is concerned, it appears from the subsequent explanation of the Collector that the surplus was properly distributed. The correct figures according to the Collector are adopted in the amounts shown under items (3) and (4) of the particulars of charges specified above.

Under (*b*) the receipts during the year amounted to Rs. 36,705 and the charges to Rs. 57,055. The balance in favor of Agricultural Services was thus reduced from Rs. 1,25,138 to Rs. 1,04,788 at the end of the year.

3. It is satisfactory to observe that during the year under review 435 additional pounds were opened against 62 closed. The number at the end of the year was 7,497, or 373 more than at its commencement. The Government note with pleasure the gradual improvement in the general condition of these pounds, and the steps* taken by the Board to ascertain whether the existing number of them is sufficient to meet actual requirements.

* Paragraph 9 of the Board's Proceedings.

4. *Village Service Fund.*—The total assets of this fund, including the opening balance, aggregated Rs. 50,16,012, and the charges Rs. 31,45,648, leaving at the end of the year Rs. 18,70,364, *i.e.*, Rs. 85,192 more than the opening balance. There was a falling off in both receipts and charges as compared with the previous year, and the variations have been noticed in detail in paragraphs 14 to 22 of the Board's Proceedings. The amount of the total variations under receipts, as given at paragraph 14, does not tally with that arrived at from the statement appended to paragraph 12 of the Board's Proceedings. The discrepancy requires explanation. Again the receipts of the year under report, as per statement at paragraph 12, amount to Rs. 32,30,840, but this figure differs from that given in paragraph 2.

The balances of this fund are large in the following districts:—

1. South Arcot,
2. Chingleput,
3. Godávari,
4. Kistna,
5. Tinnevelly,
6. Trichinopoly,

and the subject of utilizing them has been noticed in G.O., dated 15th February 1886, No. 123.

5. *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.

6. The following misprints occur in the Board's Proceedings and should be corrected:—

In the statement at paragraph 12, column 5, 1,45,677 should be 1,45,667.
Do. do. 14, column 5, — 1,757 should be + 1,757.
In paragraph 22, line 2, 14,546 should be 14,564.
In the statement appended to the above-mentioned para., column 2, 482 should be 464.
Do. do. do. do. 59,155 should be 59,137.

7. It only remains to notice the delay in the submission of this report, which was due in the Government office on the 31st July 1885, but was not received until the 24th February 1886. No explanation of this inordinate delay has been given, and Government trust that steps will be taken to ensure greater punctuality in the future.

(True Extract.)

(Signed) J. F. PRICE,
Ag. Secretary to Government.

To the Board of Revenue, with one enclosure returned.
,, the Financial Department.
,, the Public Works Department.
,, the Accountant-General.

Exd. P. L. Pereira.

100 Copies.

No. 1209 w d/ 12 May 1886

Recorded.

Govt. of {1886} Madras.

REVENUE.

Issued

Recd. *Encl.*

G.O., 17th April 1886, No. 285.

B. No. 1209 w d/ 12 May 1886

APRIL.

Supdg. Engineers
Chief Engr. for Irrign
Engr. P. W. Accounts

Special Local Fund Report

for 1884-85, reviewed.

Withdrawn

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.

	1882-83.				1883-84.													
	Balance.	Receipts.	Total.	Charges.	Balance.	Receipts.	Total.	Charges.									Balance.	
								Establishment.	Construction and Repair of Pounds.	Miscellaneous.	Contributions			Total.				
											To Agricultural Service.	To Municipalities.	To Local Funds.					
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	6	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Anantapur		57	3,524	3,581	3,260	321	4,101	2,636	434	180	400	8	392	4,050	4,422	372	321	1. Anantapur
2. Arcot, North			8,337	8,337	7,938	399	9,413	4,559	1,391	52	1,510	52	1,459	8,993	9,812	819	399	2. Arcot, North
3. Arcot, South			9,929	9,929	10,204	—651	11,911	6,655	1,565	321	1,204	60	1,144	10,979	11,260	281	—651	3. Arcot, South
4. Bellary		—376	4,657	4,281	4,460	1,109	5,612	3,068	171	56	1,043	62	982	5,382	6,721	1,339	1,109	4. Bellary
5. Canara, South		912	1,123	2,035	1,059	84	1,434	652	219	7	235	43	192	1,348	1,518	170	84	5. Canara, South
6. Chingleput			7,874	7,874	7,487	743	8,175	4,091	565	728	1,250	39	1,211	7,884	8,918	1,034	743	6. Chingleput
7. Coimbatore		856	8,230	9,086	10,125	371	10,461	6,291	975	960	1,109	111	998	10,444	10,832	388	371	7. Coimbatore
8. Cuddapah		98	10,398	10,496	8,685	1,127	9,539	4,265	519	83	2,168	38	2,065	9,138	10,659	1,521	1,127	8. Cuddapah
9. Ganjam		736	9,076	9,812	9,085	503	9,997	1,763	978	122	553	18	548	8,982	4,500	518	503	9. Ganjam
10. Godávari		—18	3,603	3,585	3,082	4,618	23,353	9,876	4,705	222	5,131	207	4,924	25,005	28,001	2,996	4,618	10. Godávari
11. Kistna		—5,089	28,947	23,858	19,240	2,769	33,401	17,581	2,881	2,272	5,191	151	5,041	33,117	36,170	3,053	2,769	11. Kistna
12. Kurnool		1,407	31,394	32,741	29,972	567	10,499	4,733	791	116	1,951	40	1,869	9,500	11,066	1,566	567	12. Kurnool
13. Madura		829	8,205	9,034	8,467	1,560	14,952	7,788	2,494	188	2,163	86	2,076	14,795	16,512	1,717	1,560	13. Madura
14. Malabar		625	13,076	13,701	12,141	97	3,416	1,563	894	191	176	85	90	2,999	3,513	514	97	14. Malabar
15. Nellore		1,254	2,965	4,219	4,122	3,211	21,237	9,476	1,736	59	4,909	186	4,724	21,090	24,448	3,358	3,211	15. Nellore
16. Nilgiris		1,206	19,683	20,889	17,678	464	1,533	685	807	37	124	111	14	1,778	1,997	219	464	16. Nilgiris
17. Salem		—119	1,297	1,178	714	1,083	8,412	3,392	1,797	1,313	1,138	49	1,090	8,779	9,495	716	1,083	17. Salem
18. Tanjore		731	8,211	8,942	7,859	1,656	20,505	11,545	7,772	631	835	64	770	21,617	22,161	544	1,656	18. Tanjore
19. Tinnevelly		2,363	19,713	22,076	20,420	1,031	20,281	6,646	648	130	1,920	131	1,789	11,264	12,312	1,048	1,031	19. Tinnevelly
20. Trichinopoly			10,420	10,420	9,389	1,127	10,336	6,498	837	51	2,028	37	1,991	10,442	11,463	1,021	1,127	20. Trichinopoly
21. Vizagapatam		780	9,790	10,570	9,443	..	3,724	1,380	1,486	5	263	9	242	3,385	4,724	339	..	21. Vizagapatam
	Total ..	6,264	2,15,896	2,22,160	1,99,971	22,189	2,27,315	1,14,173	33,665	7,694	35,301	1,587	33,611	2,26,031	2,49,504	23,473	22,189	Total ..

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	2,827	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 ..	33,682	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
											{ * 118 }	{ }			
9. Ganjam ..	1,885	597	2,482	282	2,200	3,952	394	..	..	..	{ 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	..	..	1,88,417	1,15,415	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 } { 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
											* 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	..	..	..	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	1,98,514	1,106	7,190					
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 ..	14,13,688	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 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	9,041	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. Arrears.	Balance. Current.	Demand. Arrears.	Demand. Current.	Collection. Arrears.	Collection. Current.	Balance. Arrears.	Balance. Current.	MISCELLANEOUS. Demand. Arrears.	Demand. Current.	Collection. Arrears.	Collection. Current.	Balance. Arrears.	Balance. Current.
	30	31	32	33	34	35	36	37	26	27	28	29	30	31
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur ..	544	119	824	3,156	280	3,037	544	119	824	2,176	280	2,057	544	119
2. Arcot, North ..	1,294	2,802	41,622	1,54,951	36,526	1,23,692	5,096	31,259	4,840	4,541	3,646	1,739	1,294	2,802
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 ..	..	..	16,744	77,556	16,569	70,112	175	7,444	..	44	..	44	..	..
6. Chingleput ..	..	229	66,234	1,62,408	62,429	1,38,248	..	24,109	758	1,221	(r) 425	985	..	..
					(r) 3,805	(r) 51					(r) 333	7		
7. Coimbatore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8. Cuddapah ..	4,973	2,570	1,12,918	2,48,180	86,305	1,62,845	26,608	86,335	10,416	5,836	5,443	3,266	..	..
9. Ganjam ..	..	..	..	4,508	..	4,508	..	..	..	162	..	162	..	..
10. Godávari ..	..	..	73,410	2,90,553	63,811	2,40,722	7,597	49,831	..	711	..	711	..	..
					(r) 2,002									
11. Kistna ..	840	1,162	1,12,140	3,98,004	88,103	3,38,900	23,057	59,104	..	4,922	790	3,760	..	..
12. Kurnool ..	..	..	41,144	3,37,992	(r) 980	3,02,007	10,021	35,985	2,060	8,918	(r) 430	8,918	..	..
13. Madura ..	962	294	5,812	5,731	31,123	4,212	4,706	1,519	..	356	..	122	..	..
14. Malabar ..	..	..	..	92,400	1,016	91,844	..	556	1,009	98	47	98	..	..
15. Nellore ..	..	..	65,001	2,01,588	34,196	1,65,027	30,805	36,561	..	..	..	..	..	..
16. Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Salem ..	..	..	19,243	2,21,876	17,218	2,18,700	1,988	3,176	..	10,892	..	10,892	..	..
					(r) 37									
18. Tanjore ..	..	..	3,964	2,78,688	2,942	2,76,514	1,022	2,174	6	7,259	6	7,259	..	..
19. Tinnevelly ..	..	..	43,648	2,49,093	41,677	2,29,288	1,971	19,805	928	6,546	67	6,467	..	..
20. Trichinopoly ..	348	71	86,122	1,84,142	81,856	1,13,937	1,803	70,187	..	..	(r) 513	(r) 18	..	..
					(r) 2,463	(r) 869								
21. Vizagapatam ..	..	..	436	1,037	392	168	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	..	17,016	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 (r)	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 ..	..	..	..	2,50,949	2,50,944	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	
	Village Service Fund ..	5,206	5,206	(9) 6	2,677	2,677	(10) 31	(3) Amount expended by the Public Works Department.
Canara, South ..	Do.	..	..	..	34,179	34,168	(4) 11	*Vide* remark (2).
								(4) Do.
								(5) Do.
Chingleput	Do.	..	..	..	2,20,352	2,20,339	(5) 13	(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.
Coimbatore	Pound Fund	..	..	..	10,040	9,942	(6) 98	(7) Refund of an advance for the construction of a pound *plus* refund of an erroneous credit.
								(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).
								(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.*
Godavari	Do.	..	..	..	26,846	26,270	(14) 576	*Vide* remark (6).
	Village Service Fund ..	..	..	..	2,49,677	2,49,664	(15) 13	(13) 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.
								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 1883-83, &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	3,467	3,319	(11) 852	(11) *Vide* remark (1).
	Village Service Fund	3,67,050	3,67,060	(12) 10	3,67,050	3,67,060	(12) 10	(12) *Vide* remark (6) above.
	Endowment Fund	..	..	..	..	..	..	(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	12,141	12,767	(14) 626	(14) *Vide* remark (1) above.
Malabar	Village Service Fund	91,543	91,539	(14) — 4	91,543	91,539	(14) — 4	
Nellore	Pound Fund	18,883	18,883	(15) 1,205	17,678	18,883	(15) 1,205	(15) *Vide* remark (1) above.
Nilgiris	Do.	1,157	1,157	473	714	1,157	473	
	Village Service Fund	477	477	5	472	477	5	
Salem	Pound Fund	8,223	8,223	(16) 369	7,859	8,223	(16) 369	(16) *Vide* remark (1) above.
	Irrigation Cess Fund	13,099	13,099	(18) 1,157	11,942	13,099	(17) 1,396	(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	2,35,965	2,35,947	(19) 18	..	..	..	(19) *Vide* remark (5) above.
Trichinopoly	Pound Fund	10,847	9,443	(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.
Vizagapatam	Village Service Fund	..	..	..	1,93,395	1,93,386	(26) — 9	(26) Collector's explanation is not clear.
	Canal and Ferry Fund	..	..	..	8,126	7,429	(22) —697	(22) This amount was included by the Accountant-General in the accounts of 1882-83, but by the Collector in those of 1883-84.
	Endowment Fund	..	..	..	..	..	..	
	Pound Fund	..	..	..	..	..	..	
	Village Service Fund	4,246	4,466	(23) 220	858	862	(25) 4	(23) *Vide* remark (1) above.
	Do.	719	724	(24) 5	..	..	..	(24) *Vide* remark (5) above.
Arcot, South	Canal and Ferry Fund	1,388	1,409	21	..	..	..	(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.
	Pound Fund	..	..	..	64	64	..	
Godávari	..	19,240	19,779	539	21,820	21,790	— 30	
	Village Service Fund	2,61,313	2,61,325	12	2,69,919	2,69,915	— 4	
	Canal and Ferry Fund	34,396	35,421	1,026	30,358	30,362	4	*Vide* remark (5) above.

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.

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Govt. of {1884} Madras.

REVENUE.

Issued

Recd. Encl.

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

OCTOBER.

Special Local Fund Report

for 1883-84, reviewed.

17th April 1886, No. 285, Revenue.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue, dated 9th February 1886, No. 357 :—

Read—the following papers :—

Read again Board's Proceedings,	dated	9th	June	1885,	No. 1679.
,, ,,	,,	18th	July	,, ,,	2132.
,, ,,	,,	25th	June	,, ,,	1900.
,, ,,	,,	24th	,,	,, ,,	1888.
,, ,,	,,	25th	,,	,, ,,	1901.
,, ,,	,,	13th	,,	,, ,,	1754.
,, ,,	,,	25th	,,	,, ,,	1903.
Read Cuddapah Report,	,,	31st	July	,, ,,	543.
Read again Board's Proceedings,	,,	11th	June	,, ,,	1704
,, ,,	,,	27th	July	,, ,,	2193.
,, ,,	,,	25th	June	,, ,,	1902.
,, ,,	,,	11th	,,	,, ,,	1713.
,, ,,	,,	23rd	,,	,, ,,	1869.
,, ,,	,,	12th	,,	,, ,,	1737.
,, ,,	,,	12th	,,	,, ,,	1738.
,, ,,	,,	13th	,,	,, ,,	1755.
,, ,,	,,	25th	,,	,, ,,	1898.
,, ,,	,,	24th	,,	,, ,,	1886.
,, ,,	,,	9th	,,	,, ,,	1680.
,, ,,	,,	25th	,,	,, ,,	1899.
,, ,,	,,	24th	,,	,, ,,	1887.
,, ,,	,,	25th	,,	,, ,,	1897.

Resolution—dated 9th February 1886, No. 357.

The Board resolve to submit to Government their report for 1884-85 on the operations of the Special Local Funds noticed below :—

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

Under G.O., Financial department, dated 28th February 1884, No. 446, the Endowment Fund has been abolished as a special fund from 1st April 1884.

2. The total receipts under the several funds including the balance on 1st April 1884 amounted to Rs. 58,46,880 and the charges to Rs. 36,48,371, leaving a balance of Rs. 21,98,509 at the close of the year. The details are given in the following abstract :—

Funds.	Balance on 1st April 1884.	Receipts in 1884-85.	Total.	Expenditure in 1884-85.	Balance on 31st March 1885.
	RS.	RS.	RS.	RS.	RS.
1. Cattle Pound Fund	22,542	2,38,843	2,61,385	2,34,427	26,958
2. Village Service Fund	17,85,172	32,20,633	50,05,805	31,45,648	18,60,157
3. Canal and Ferry Fund ...	1,60,839	1,57,143	3,17,982	1,67,319	1,50,663
4. Irrigation Cess Fund	55,530	44,335	99,865	43,922	55,943
	20,24,083	36,60,954	56,85,037	35,91,316	20,93,721
Cattle Pound Fund at the credit of Agricultural services ...	1,25,138	36,705	1,61,843	57,055	1,04,788
Total ...	21,49,221	36,97,659	58,46,880	36,48,371	21,98,509

The figures furnished by the Accountant-General have been adopted throughout the report, and the differences between those now given by him for 1883-84 and the figures entered in the Special Fund report for that year are explained in the appendix.

3. *Cattle Pound Fund.*—The following statement shows the receipts and charges of the Pound Fund and the contributions from it to Agricultural services, and to Local and Municipal Funds.

Districts.	1883-84.			1884-85.							
	Balance.	Receipts.	Total.	Charges.	Receipts.	Total.	Establishment.	Construction and repair of pounds.	Miscellaneous.	Contributions			Balance.
										To Agricultural services.	To Municipalities.	To Local Funds.	
1	2	3	4	5	7	8	9	10	11	12	13	14	16
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Anantapur	321	4,101	4,422	4,051	3,851	4,222	2,780	480	147	186	16	171	442
2. Arcot, North	399	9,413	9,812	9,394	11,264	11,682	5,471	1,189	12	1,917	69	1,848	1,176
3. Arcot, South	— 651	11,911	11,260	10,606	14,050	14,656	7,107	2,223	303	2,150	112	2,037	18
4. Bellary	1,109	5,612	6,721	5,382	13,896	18,896	8,200	1,922	75	2,150	99	250	618
5. Canara, South	84	1,434	1,518	1,347	5,824	7,163	762	432	6	198	38	159	27
6. Chingleput	743	8,139	8,882	7,851	1,811	1,682	4,236	2,596	569	450	18	432	1,330
7. Combatore	371	10,430	10,801	10,353	8,590	9,621	6,285	2,048	998	226	15	211	1,430
8. Cuddapah	1,127	9,533	10,660	9,110	10,765	11,213	4,215	1,101	83	2,090	40	2,050	1,493
9. Ganjam	503	3,997	4,500	3,982	9,432	10,982	1,756	832	105	259	10	248	610
10. Godavari	4,618	22,814	27,432	25,070	3,304	3,822	10,301	1,600	221	5,339	236	5,087	2,140
11. Kistna	2,769	33,401	36,170	33,126	22,562	24,924	10,301	1,600	221	5,339	236	5,087	2,140
12. Kurnool	567	10,499	11,066	9,502	33,329	36,373	17,473	5,458	2,053	4,846	167	4,689	1,687
13. Madura	1,560	14,953	16,513	14,800	12,445	14,909	604	564	4,919	2,826	20	2,828	2,948
14. Malabar	97	3,419	3,516	3,000	13,862	16,575	7,908	1,465	169	2,415	96	2,319	1,143
15. Nellore	3,211	21,237	24,448	21,056	3,506	4,022	1,963	1,529	19	257	13	243	4,024
16. Nilgiris	464	1,513	1,977	1,779	21,840	25,192	9,583	1,681	514	5,345	359	4,986	22,468
17. Salem	1,083	8,412	9,495	9,142	1,406	1,604	724	468	5	66	66	66	1,395
18. Tanjore	1,656	20,505	22,161	21,622	11,620	11,973	4,575	2,063	1,994	400	10	389	9,431
19 Tinnevelly	1,031	11,281	12,312	11,267	23,579	24,118	11,703	5,885	678	..	50	..	18,316
20. Trichinopoly	1,127	10,330	11,457	10,439	12,048	13,093	7,148	3,056	168	1,249	145	1,103	12,869
21. Vizagapatam	..	3,724	3,724	3,386	10,262	11,280	5,819	2,440	64	985	35	950	10,293
					4,447	4,785	1,760	2,706	9	..	..	..	4,475
Total ..	22,189	2,26,658	2,48,847	2,26,305	2,38,843	2,61,385	1,15,435	41,808	13,211	32,303	1,604	30,066	2,34,427	26,958

NOTE.—In the above statement, the Pound Fund expenditure is classified according to the figures furnished in the Collectors' Special Fund reports, and the small differences between them and the Accountant-General's figures have been adjusted under "Miscellaneous."

4. Including the balance at the beginning of the year, viz., Rs. 22,542, the total receipts amounted to Rs. 2,61,385 and the expenditure to Rs. 2,34,427, leaving a balance of Rs. 26,958. The collections were large in Kistna, Godávari, Nellore and Tanjore, amounting to Rs. 1,01,310, or 42 per cent. of the total receipts for the presidency. Compared with 1883-84, the total receipts exhibit an increase of Rs. 12,185 or 5 per cent. resulting from a gross increase of Rs. 14,819 in thirteen districts against a gross decrease of Rs. 2,634 in the remaining eight as shown below :—

Districts.	Increase.	Districts.	Decrease.
	RS.		RS.
1. Arcot, North	1,851	1. Anantapur	250
2. Arcot, South	1,485	2. Cuddapah	101
3. Bellary	212	3. Ganjam...	693
4. Canara, South	77	4. Godávari	252
5. Chingleput	451	5. Kistna	72
6. Coimbatore	335	6. Madura	1,091
7. Kurnool	1,946	7. Nílgiris	107
8. Malabar	87	8. Trichinopoly	68
9. Nellore	603		
10. Salem	3,208		
11. Tanjore	3,074		
12. Tinnevelly	767		
13. Vizagapatam	723		
Total ...	14,819	Total ...	2,634

The increase in North Arcot, Salem and Tanjore was due to the establishment of several new pounds during the year, and in South Arcot and Kurnool to a larger number of cattle having been impounded than in the preceding year. The decrease in Madura is attributable partly to the last-mentioned cause and partly to a large number of pounds having been closed in Melúr taluk.

5. The charges amounted to Rs. 2,34,427, or 3·6 per cent. in excess of those of 1883-84. The increase was the result of a gross increase of Rs. 16,223 in thirteen districts against a gross decrease of Rs. 8,100 in eight as shown below :—

Districts.	Increase.	Districts.	Decrease.
	RS.		RS.
1. Arcot, North	1,112	1. Anantapur	270
2. Arcot, South	3,426	2. Coimbatore	570
3. Bellary	1,263	3. Ganjam	770
4. Canara, South...	308	4. Godávari	2,286
5. Chingleput	450	5. Madura	368
6. Cuddapah	469	6. Nílgiris	384
7. Kistna	1,560	7. Tanjore	3,306
8. Kurnool	2,259	8. Trichinopoly	146
9. Malabar	1,024		
10. Nellore	1,372		
11. Salem	289		
12. Tinnevelly	1,602		
13. Vizagapatam	1,089		
Total ...	16,223	Total ...	8,100

The increase was due chiefly to (1) the larger amount of commission paid to pound-keepers on the larger receipts of the year, (2) to the construction of several new pounds and the improvement and repair of existing ones, and (3) to a larger amount having been transferred to Local Funds and Agricultural services out of the larger assets of the year.

In Tanjore and Godávari, notwithstanding an increase in the number of pounds and in the commission paid to pound-keepers, there was a large falling off in the aggregate charges, amounting to Rs. 3,306 and Rs. 2,286, respectively. This is attributable to the fact that in 1883-84 large sums were expended in the former district in converting a number of pounds into substantial buildings and in the latter in constructing roads in the Bhadráchalam taluk.

6. Of the total charges, Rs. 1,15,435, or 49·2 per cent., were paid on account of establishment, including commission to pound-keepers; Rs. 41,808 or 17·8 per cent. on the construction and repair of pounds, and Rs. 13,211, or 5·6 per cent., on miscellaneous items. Out of the balance remaining (Rs. 90,931), Rs. 32,303 were paid as contribution to "Agricultural services," Rs. 30,066 to Local Funds, and Rs. 1,604 to municipalities.

7. The amount credited to Agricultural services differs from the total of the amounts transferred to Local and Municipal funds in the districts of Bellary, Godávari, Kurnool, Nílgiris and Tanjore. In the last-named district, a sum of Rs. 50 was transferred to municipalities, but no corresponding contribution was made to Agricultural services within the year. In Bellary a sum of Rs. 849 was added to the amount (Rs. 250) shown in the Collector's report as contribution to Agricultural services in accordance with the Accountant-General's statement, dated 3rd October 1885, No. B.A.D.-2; and in Kurnool, a sum of Rs. 23 has been deducted under the same item. The Collectors of the districts mentioned above, except Kurnool, are requested to explain the causes of the differences in the distribution as shown below :—

Districts.	Amount credited to Agricultural services.	Amount credited to Local Funds and Municipalities.	Difference.
	RS.	RS.	RS.
Bellary	250 849	349	750
Godávari	5,339	5,323	16
Kurnool	2,826	2,848	22
Nílgiris	66	132	66
Tanjore	...	50	50

———	As per report for 1883-84.	As per report for 1884-85.	Difference.
Bellary	176	177	+ 1
Cuddapah	327	330	+ 3
Godávari	364	360	— 4
Madura	584	593	+ 9
Malabar	405	404	— 1
Trichinopoly	170	179	+ 9
			17

8. Certain mistakes in the reports for 1883-84 for the districts noted in the margin having been duly corrected, the number of pounds at the beginning of the year was 7,124. Sixty-two pounds were abolished and 435 newly constructed during the year. The number at the end of the year was therefore 7,497, or 373 more than in 1883-84. The following statement gives the particulars for each district including pounds provided by private individuals :—

Districts.	Number of Pounds.			
	At the end of 1883-84.	Abolished in 1884-85.	Constructed in 1884-85.	At the end of 1884-85.
1. Anantapur	121	...	13	134
2. Arcot, North	225	...	80	305
3. Arcot, South	380	...	11	391
4. Bellary	177	...	2	179
5. Canara, South	807	...	5	812
6. Chingleput	131	...	7	138

Districts.	Number of Pounds.			
	At the end of 1883-84.	Abolished in 1884-85.	Constructed in 1884-85.	At the end of 1884-85.
7. Coimbatore	536	...	31	567
8. Cuddapah	330	...	14	344
9. Ganjam	134	7	7	134
10. Godávari	360	...	18	378
11. Kistna	928	...	20	948
12. Kurnool	269	...	5	274
13. Madura	593	31	15	577
14. Malabar	404	13	47	438
15. Nellore	356	...	3	359
16. Nílgiris	10	...	...	10
17. Salem	188	...	57	245
18. Tanjore	164	...	51	215
19. Tinnevelly	702	9	2	695
20. Trichinopoly	179	...	24	203
21. Vizagapatam	130	2	23	151
Total ...	7,124	62	435	7,497

9. The increase in the number of pounds was satisfactory, especially in North Arcot, Salem, Tanjore, Malabar and Coimbatore. Of the pounds abolished, one half were in the Melúr taluk of the Madura district. The Collector states that the pounds in question were situated in villages which are either uninhabited or are petty hamlets where no cattle are impounded. He is requested to report when and under what circumstances these pounds came to be built in such localities, and what amount was expended on their construction and repair. Comparing the total number of pounds in the presidency with the statistics of cultivation and of agricultural stock returned for 1884-85, it is observed that there is at present only one pound to every 3,600 acres of occupied area, Government and inam, and one to every 2,347 cattle including sheep and goats. The proportion varies considerably in different districts, but in the absence of information as to the distances of the pounds from each other, the number of villages and the occupied area comprised under each, and the number of cattle and of the population of the villages attached to each pound, it is impossible to state how far the existing number of pounds is sufficient to meet actual requirement. Collectors are accordingly requested to submit with their next annual report a memorandum and a map giving full information on the several points noticed above.

10. The general condition of the pounds is on the whole satisfactory and is improving from year to year. Collectors promise to effect further improvements as funds become available. The following is a brief résumé of the condition of the pounds in the several districts as reported by Collectors.

Anantapur.—All the pounds in this district are substantial buildings, and all, except one, which will be repaired in the current year, are in good order. A hundred pounds have been provided with water-troughs and forty-three with feeding-racks; and shady trees have been planted round 110.

North Arcot.—Of the 305 pounds in the district, 237 are mere walled enclosures either of clay or stone. The remaining sixty-eight have also thatched sheds for sheltering cattle impounded. Two hundred and twenty-three pounds are provided with water-troughs and feeding-racks.

South Arcot.—Of the 391 pounds in the district, only sixty-three are substantially built and about 160 are thatched buildings enclosed with mud walls. Forty-nine pounds are reported to have been destroyed by the excessive rains of November and December 1884, and twenty-four to have been slightly damaged. Estimates for providing eighty-four pounds with pucka buildings appear to have been sanctioned for

the General Deputy Collector's division, but the order was lost sight of in one taluk and only seven pounds were reconstructed in another. In the Sub-Collector's division, similar estimates were not sanctioned for want of funds.

Bellary.—Of the 199 pounds, 194 are in good condition. One hundred and ninety-two pounds contain water-troughs, but only twenty-three have as yet been provided with feeding-racks. Eighty-one pounds have now trees growing in them.

South Canara.—Of the 812 cattle pounds in the district, twenty-nine are Government pounds, *i.e.*, kept and maintained by Government, and the remaining 783 are buildings belonging to potails or village heads, which are allowed by the owners to be used as Government pounds for impounding cattle. All the pounds are substantial roofed buildings and are reported to be in good condition. Twenty-six of the Government pounds are provided with feeding-racks and eighteen have also water-troughs. In the case of the private pounds, the *ex-officio* pound-keepers provide their own utensils for watering the cattle.

Chingleput.—Of the 138 pounds, forty are built of brick, ninety-six are enclosed by mud walls, and two newly opened are mere fenced enclosures. Ninety-three pounds are provided with water-troughs and feeding-racks, and thirty-seven more with water-troughs alone. Twenty-four pounds have roofs, some tiled and some thatched, and in fifty-one shade is afforded to the cattle by trees. Twenty substantial pounds were constructed during the year and fifty-five repaired.

Coimbatore.—Thirty-one new pounds were constructed at a cost of Rs. 580 and fifty-five old ones were repaired at a cost of Rs. 1,468. The planting of trees in pounds for shade as also the supply of water-troughs and feeding-racks is being attended to.

Cuddapah.—Almost all the pounds in the district are provided with water-troughs and feeding-racks. The pounds are generally in good order and steps have been taken to plant trees in them.

Ganjam.—Of the 134 pounds in the district, only one is pucka-built. Including twenty-four pounds repaired during the year, seventy-nine are said to be in good order. Feeding-racks and water-troughs have been provided for seventy-seven pounds and arrangements made for their provision in others. Trees have been planted at convenient places near the pounds and are reported to be thriving.

Godávari.—All the pounds, except eighteen which were newly opened during the year, are supplied with water-troughs and feeding-racks. The condition of the pounds was on the whole good; only three of these are pucka-built.

Kistna.—Of the 948 pounds, eleven are pucka-built; 174 have been repaired and almost all of them have been supplied with appliances for feeding and watering cattle. Two hundred and thirty pounds still remain to be repaired and will receive attention as funds become available. Eighty-eight pounds afford shelter to the impounded cattle, being provided with sheds and shady trees. In other pounds also trees have recently been planted.

Kurnool.—Out of the 274 pounds, 244 are in good order; the rest will be repaired in the current year. Fourteen pounds were provided with water-troughs and feeding-racks.

Madura.—Of the 577 pounds, 206 are pucka structures; about 440 have been supplied with water-troughs and feeding-racks. Trees have been planted in or close to 200 pounds. One hundred and fourteen pounds which were classed as "private pounds" were transferred to Government, with reference to paragraph 2 of G.O., Revenue department, dated 9th July 1884, No. 830.

Malabar.—Out of the 438 pounds existing at the end of the year, 163 belonged to Government and the rest were rented by Government for public use. Most of the pounds are in good order and are supplied with water-troughs and feeding-racks. In the case of some of the rented pounds where there are no water-troughs, water is supplied to impounded cattle in vessels provided for the purpose. The Collector states that this arrangement answers well and should continue until funds become available

for the construction of more pounds on account of Government. All the pounds have thatched roofs which sufficiently protect cattle from sun and rain, and the necessity for planting trees giving shade is therefore not felt in the district.

Nellore.—Out of the 359 pounds, 208 are in good order. There are now six pucka pounds and two more are being constructed. Seventy-nine pounds are supplied with water-troughs and feeding-racks.

Nilgiris.—All the pounds (ten) are in good order and properly fitted. The number is, however, insufficient and will be increased as funds are available.

Salem.—Fifty-seven pounds were newly constructed and thirty-six repaired during the year. There were 245 pounds at the end of the year which are reported to be generally in good order. All of them have been supplied with water-troughs and feeding-racks, and steps are being taken to plant trees for shade.

Tanjore.—Several of the pounds were seriously damaged by the heavy rains and floods of November and December 1884. Steps have been taken to repair them. Twenty-seven of the pounds are said to be pucka-built and fifty-one pounds were newly constructed during the year. It is not stated how many of the pounds are provided with appliances for feeding and watering cattle.

Tinnevelly.—Out of 695 pounds, only three are pucka-built. Some 240 pounds were repaired during the year; 129 pounds are supplied with stone water-troughs and 336 with troughs of earthenware and 214 are provided with feeding-racks.

Trichinopoly.—All the pounds, except a few damaged by the heavy rains of December 1884, are in good condition, and are provided with water-troughs and feeding-racks. Trees have been planted in or close to almost all the pounds.

Vizagapatam.—Of the 151 pounds, eight are pucka structures, and the rest are made of mud with rough gate-ways. One hundred and nineteen pounds are in good order, and about 114 pounds are provided with water-troughs and feeding-racks. Trees have been planted in about 128 pounds.

11. The receipts and charges under "Agricultural services" according to the statement furnished by the Accountant-General are given below :—

		RS.
Balance on 1st April 1884		1,25,138
Receipts...		36,705
	Total ...	1,61,843
Charges		57,055
	Balance on 31st March 1885 ...	1,04,788

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

Districts.	1883-84. Balance on 1st April 1883.	1883-84. Receipts.	1883-84. Total.	1884-85. Balance on 31st March 1884.	1884-85. Expenditure.	1884-85. Total including balance.	1884-85. Receipts. Cess under Act IV of 1864.	1884-85. Receipts. Merahs collected in addition to the land assessment.	1884-85. Receipts. Deduction from heriz.	1884-85. Receipts. Quit-rent on enfranchised inams.	1884-85. Receipts. Interest.	1884-85. Receipts. Miscellaneous.	1884-85. Receipts. Total.	1884-85. Expenditure.	1884-85. Balance at the end of the year.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Anantapur ..	5,368	3,354	8,722	7,529	1,193	10,207	..	..	225	..	..	2,453	2,678	1,156	9,051
2. Arcot, North ..	49,793	1,56,381	2,06,184	59,027	1,47,157	2,20,434	20,777	66,418	50,599	15,877	26	(b) 7,710	1,61,407	1,69,581	50,853
3. Arcot, South ..	1,10,613	3,16,495	4,27,108	1,78,284	2,48,874	4,68,010	83,787	2,55,989	2,55,989	..	..	..	2,89,776	2,71,668	1,96,342
4. Bellary ..	8,014	3,014	11,626	9,280	2,346	14,922	289	..	827	111	..	4,915	5,642	2,810	12,112
5. Canara, South ..	28,466	86,727	1,15,193	36,423	78,770	1,04,592	42,680	25,483	..	..	..	..	68,169	75,068	29,524
6. Chingleput ..	1,04,207	2,00,677	3,04,884	1,59,217	1,46,667	3,16,303	1,04,541	14,170	37,928	..	439	..	1,57,086	1,40,841	1,75,462
								..	..	..	..	(b) 345	887	31	4,591
7. Coimbatore ..	2,284	1,409	3,693	3,675	18	4,562	..	..	..	..	..	542			
	36,473	2,48,925	2,85,398	33,149	2,52,249	2,64,892	1,04,679	..	703	1,17,504	356	(b) 8,378	2,31,743	2,51,051	18,841
8. Cuddapah ..												123	503	494	
9. Ganjam ..	2,200	537	2,737	2,178	559	2,681	..	..	260	..	..	243	2,87,308	2,87,307	2,187
10. Godavari ..	4,52,368	3,04,491	7,56,859	4,04,834	2,62,025	7,82,142	1,64,907	..	..	1,20,929	200	1,272			5,24,775
11. Kistna ..	86,840	4,27,002	5,13,842	1,29,259	3,84,583	5,47,291	2,69,478	1,569	76,794	64,691	393	(c) 4,718	4,18,032	3,76,323	1,70,968
												(b) 375			
												14			
12. Kurnool ..	1,12,193	3,50,721	4,62,914	91,520	3,71,394	4,39,316	83,119	..	28,180	2,01,360	2	17,820	3,47,706	3,78,996	60,320
13. Madura ..	7,985	5,227	13,212	11,102	2,110	15,856	..	..	2,758	1,533	(a) 17,815	481	4,754	2,884	12,972
14. Malabar ..	59,976	91,843	1,51,819	59,884	91,935	1,50,698	..	90,735	..	..	2	79	90,814	92,487	58,211
15. Nellore ..	21,454	2,12,906	2,34,360	2,34,360	..	2,34,360	1,22,482	80	1,757	49,985	106	1	2,08,250	2,08,250	..
16. Nilgiris ..	..	1,941	1,941	..	1,941	1,941	5,122	..	825	..	..	(d) 33,839	5,947	5,356	591
17. Salem ..	70,494	2,39,069	3,09,563	72,862	2,36,701	3,09,563	1,19,339	..	1,09,995	967	10	..	2,40,520	2,36,880	76,502
18. Tanjore ..	37,780	2,79,462	3,17,242	39,344	2,77,898	3,17,242	1,77,962	..	2,66,594	1,204	(c) 10,809	..	2,67,710	2,65,652	38,402
19. Tinnevelly ..	1,33,364	2,70,700	4,04,064	1,55,483	2,48,581	3,97,054	1,60,589	..	63,718	1,204	122	1,116	2,48,498	2,37,909	1,60,589
20. Trichinopoly ..	2,16,688	1,95,794	4,12,482	2,41,360	1,71,122	4,12,482	1,90,873	..	80,988	9,004	192	9	2,98,015	2,37,909	1,72,275
											(a) 5,985				
21. Vizagapatam ..	281	1,260	1,541	812	729	1,541	..	..	..	1,693	..	68	1,97,110	1,66,135	853
												..	1,693	1,652	
Total ..	15,46,839	33,98,545	49,45,384	17,85,172	31,60,212	49,45,384	13,50,035	1,58,802	9,79,345	6,22,186	36,463	84,609	32,30,840	31,45,648	18,70,364

(a) Interest on Government securities.
(b) Receipts from Service Inams of vacant offices.
(c) Assessment on relinquished inams.
(d) Loan from Provincial services.

NOTE.—The classification of receipts as given by Collectors has been adopted, the differences observed between the totals as given by them and by the Accountant-General having been adjusted against "Miscellaneous."

The balance on 1st April 1884 amounted to Rs. 17,85,172, and the receipts during the year to Rs. 32,30,840, making a total of Rs. 50,16,012. The expenditure amounted to Rs. 31,45,648, leaving a balance of Rs. 18,70,364.

13. The receipts consisted of the following items :—

		Rs.
(1)	Cess collected under Act IV of 1864	13,50,035
(2)	Quit-rent on service inams enfranchised	6,22,186
(3)	Merahs collected in addition to the land assessment ...	1,58,802
(4)	Deductions from beriz or demand	9,79,345
(5)	Miscellaneous	1,20,472
	Total ...	32,30,840

14. The variations under the several heads as compared with the previous year are shown below :—

Districts.	Cess under Act IV of 1864.	Quit-rent on enfranchised inams.	Merahs.	Deduction from beriz.	Interest and miscellaneous.	Total variations.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur ..	..	..	..	— 755	+ 79	— 676
2. Arcot, North ..	— 23,070	— 2,493	+ 60,892	— 36,558	— 2,962	— 4,191
3. Arcot, South ..	— 3,393	..	..	— 23,326	..	— 26,719
4. Bellary ..	+ 17	— 62	..	— 81	+ 2,154	+ 2,028
5. Canara, South ..	— 10,027	..	..	— 8,492	— 39	— 18,558
6. Chingleput ..	— 20,108	— 21,968	..	— 551	— 964	— 43,591
7. Coimbatore ..	..	..	..	..	— 522	— 522
8. Cuddapah ..	— 8,862	— 8,485	..	— 208	+ 373	— 17,182
9. Ganjam ..	..	..	..	— 134	+ 100	— 34
10. Godávari ..	— 23,510	+ 5,524	..	..	+ 803	— 17,183
11. Kistna ..	— 34,356	+ 6,198	+ 98	+ 17,383	+ 1,707	— 8,970
12. Kurnool ..	+ 16,117	— 8,188	..	— 10,603	— 251	— 2,925
13. Madura ..	..	— 664	..	— 124	+ 315	— 473
14. Malabar ..	..	..	— 1,011	..	— 18	— 1,029
15. Nellore ..	— 20,713	— 6,043	+ 80	— 1,757	+ 20,263	— 4,656
16. Nilgiris ..	+ 5,122	..	..	— 1,105	— 11	+ 4,006
17. Salem ..	+ 1,563	— 34	..	— 5	— 73	+ 1,451
18. Tanjore ..	..	..	..	— 11,906	+ 154	— 11,752
19. Tinnevelly ..	— 20,552	+ 98	..	— 424	— 6,807	— 27,685
20 Trichinopoly ..	— 12,441	— 1,411	..	+ 15,447	— 279	+ 1,316
21. Vizagapatam ..	..	+ 433	..	..	..	+ 433
Total ..	— 1,54,213	— 37,095	+ 60,059	— 59,685	+ 14,022	— 1,76,912

15. The Village Cess Act was in force in the districts of South Canara, Chingleput, Godávari, Kistna, Kurnool, Nellore, Nílgiris, Salem, Tinnevelly and Trichinopoly ; in seven taluks of the Cuddapah district, in the Wálajápet taluk of North Arcot, in the Chidambaram taluk of South Arcot, and in three villages of the Bellary district transferred from Kurnool.

16. *Village Service Cess.*—The falling off in the cess collections was the result of a gross decrease of Rs. 1,77,032 in ten districts and an increase of Rs. 22,819 in four others. The decrease in North Arcot, Chingleput, Kistna and Tinnevelly was due to smaller arrears outstanding for collection at the beginning of the year ; in South Canara and Nellore it was due to a change in the kistbandi, or scale of instalments, and in Cuddapah partly to the postponement of collections in some taluks in consequence of the unfavorable season in December 1884 and January 1885, and partly to delay caused by jamabandi (annual settlement) and other work. In Godávari the cess collections have been suspended in villages where there were large balances. The decrease in Trichinopoly is not explained. The increase in Kurnool is attributed to an increase in the current demand and to prompt collections. In the Nílgiris, the collection of the cess began only in the year under report—*vide* Board's Proceedings, dated 4th April 1884, No. 731, and G.O., Revenue department, dated 28th April 1884, No. 561.

17. *Quit-rent on enfranchised Inams.*—The collections under this head were less than those of 1883-84 by Rs. 37,095 (Rs. 6,22,186 against Rs. 6,59,281). The causes assigned for the decrease under village cess collections in Cuddapah and Nellore also account for the decrease under quit-rent. In Chingleput and Kurnool the falling off was due to diminished arrears at the beginning of the year. The increase in Kistna is not explained; that in Godávari is attributed to prompt collections.

18. Merahs or fees charged in addition to the land assessment were collected in North Arcot, Ganjam, Kistna, Malabar and Nellore. The increase of Rs. 60,892 in North Arcot under this head is due to the fact that in the taluks into which the new settlement has been introduced the customary fees have been collected direct from the ryots instead of being deducted from the gross assessment. This also accounts for the decrease under "beriz deductions." In Ganjam a sum of Rs. 15,068 is shown as having been collected on account of merahs, but the amount does not appear to have been included in the monthly demand, collection and balance statement sent to the Board, or in the return sent to the Accountant-General. According to the figures furnished by the latter officer, the total receipts under Village Service Fund in this district amounted to only Rs. 503, which figure has been adopted in the present report. The difference between this and the Collector's figure should be adjusted in the report for the current year.

19. The deductions from beriz or demand amounted to Rs. 9,79,345 against Rs. 10,39,030 in 1883-84. The decrease in North Arcot has been explained in the preceding paragraph ; that in South Canara was due to a change in the kistbandi or scale of instalments, and that in South Arcot and Tanjore to the suspension of collections pending the annual settlement in the localities affected by the disastrous floods of November and December 1884. The causes of the decrease in Kurnool and of the increase in Kistna are not stated. The increase in Trichinopoly was due to arrear collections.

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

		Rs.
(1)	Interest on Government securities	34,609
(2)	Receipts from service inams of vacant offices and from relinquished inams	21,526
(3)	Interest on arrears of revenue	1,854
(4)	Loan from Provincial funds	33,839
(5)	Other items	27,528

The value of Government securities held on behalf 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 was realized within the year as shown below :—

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

In October 1884, the Government of India proposed to the local Government to transfer these investments to the Government of India and to give credit for the amount to the local revenues. The proposal was strongly opposed by this Government in G.O., Revenue department, dated 10th March 1885, No. 296, and final orders on the question have not yet been received.

The amount shown under "other items" consist chiefly of the assessment of service inams attached to vacant offices and inams bought in by Government at revenue sales, and partly also of fines, savings, &c. The former amount should in future be shown separately.

21. As directed in paragraph 6 of G.O., Revenue department, dated 13th October 1884, No. 1122, a statement is subjoined showing the distribution of the receipts of the Village Service Fund for 1884-85 under the heads "contribution by Government" and "payment by ryots" in accordance with the principle approved in G.O., Revenue department, dated 13th October 1884, No. 1129. In Kurnool, 28·14 per cent. of the amount of interest on Government securities has been taken as the ryots' contribution in accordance with the information furnished by the Collector, with reference to paragraph 3 of Board's Proceedings, dated 22nd November 1884, No. 3998.

Districts.	Payment by Ryots.					Contribution by Government.			Total receipts.
	Cess under Act IV of 1864.	Monies collected in addition to assessment.	Deduction from beriz.	Miscellaneous.	Total.	Receipts from service inams of vacant offices and assessment on relinquished inams.	Miscellaneous.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur	..	..	225	2,453	2,678	..	2,453	2,678	2,678
2. Arcot, North	20,777	66,418	7,710	..	1,61,407	..	..	..	1,61,407
3. Arcot, South	33,787	..	50,599	..	74,186	7,710	..	74,186	2,89,776
4. Bellary	289	..	1,29,787	..	1,29,787	..	..	1,29,787	5,042
5. Canara, South	42,080	..	327	4,915	5,333	..	4,915	5,333	68,169
6. Chingleput	1,04,541	..	25,483	..	25,483	..	..	25,483	1,97,088
7. Coimbatore	..	..	14,170	..	52,106	..	8	52,106	887
8. Cuddapah	1,04,679	..	..	..	887	..	..	887	2,31,743
9. Ganjam	..	..	..	..	..	345	542	887	1,26,708
10. Godávari	1,64,907	..	..	..	..	8,378	123	503	503
11. Kistna	2,69,478	1,569	..	..	..	..	243	243	2,87,308
	83,119	..	703	..	1,569	..	..	1,22,201	4,18,032
12. Kurnool	..	..	260	..	1,22,201	..	1,272	1,46,592	1,46,592
13. Madura	..	90,735	..	..	1,46,592	..	14	14	14
14. Malabar	..	80	..	..	90,735	5,093	* 12,802	2,31,482	3,47,796
15. Nellore	1,22,482	..	..	..	80	..	17,320	4,752	4,754
16. Nilgiris	5,122	1,569	..	..	1,569	..	481	79	90,814
17. Salem	1,19,339	..	2,788	..	2,788	..	79	1	2,08,250
18. Tanjore	..	..	..	..	..	..	1	85,582	5,947
19. Tinnevelly	1,77,962	90,735	..	..	90,735	..	† 33,839	825	2,40,520
20. Trichinopoly	1,00,873	80	1,757	..	1,757	..	..	1,10,362	2,67,710
21. Vizagapatam	..	..	825	..	825	..	..	2,26,655	2,43,015
	1,58,802	..	1,09,995	..	1,09,995	..	1,116	46,772	1,97,110
Total ..	13,50,035	2,94,584	2,25,839	..	2,25,839	..	9	9,072	1,693
			45,559	..	45,559	..	68	1,693	32,30,840
			..	..	..	..	..	14,08,758	
			..	..	..	21,526	75,285		
			6,84,761		6,84,761				
			1,693	..	1,693	..	..		
			..	..	..				
			6,22,186		6,22,186				
			18,27,082		18,27,082				
			23,661						

* Interest on Government securities.
† Loan from Provincial services to meet the deficit of the fund.

22. The total expenditure was Rs. 31,45,648 against Rs. 31,60,212 in 1883-84, The net decrease of Rs. 14,546 resulted from a gross decrease of Rs. 73,701 in eleven districts against a gross increase of Rs. 59,155 in ten as shown below:—

Districts.	Increase.	Districts.	Decrease.
	Rs.		Rs.
1. Arcot, North	22,424	1. Anantapur	37
2. Arcot, South	22,794	2. Canara, South	3,702
3. Bellary...	482	3. Chingleput	4,826
4. Coimbatore	13	4. Cuddapah	1,198
5. Kurnool	7,599	5. Ganjam	65
6. Madura	774	6 Godávari	4,658
7. Malabar	552	7. Kistna	8,260
8. Nilgiris	3,415	8. Nellore	26,110
9. Salem	179	9. Tanjore	9,246
10. Vizagapatam	923	10. Tinnevelly	10,672
		11. Trichinopoly	4,927
Total ...	59,155	Total ...	73,701

The increase in North Arcot and Kurnool is attributed to the prompt payment of the salaries of the village establishments and to the disbursement of arrears, and in South Arcot and Nílgiris to the introduction of the revised scale of village establishments into the Chidambaram taluk of the former district and into the whole of the latter district except South-east Wynaad.

The decrease was large in Nellore, Tinnevelly, Tanjore and Kistna. In the first-named district the decrease was due to the fact that in 1883-84 large payments were made on account of arrears of salaries, while in the year under report there were no such arrears; in Tinnevelly it was due to the adjustment in 1883-84 of an erroneous credit of Rs. 10,856; in Tanjore to the non-payment of the village servants for a few months in consequence of the suspension of collections noticed in paragraph 19; and in Kistna to a portion of the salaries not having been drawn during the year. The variations in the other districts do not call for remark.

23. The subject of the utilization of the large balances in some districts was noticed in the Special Fund budget submitted to Government (*vide* Board's Proceedings, dated 7th January 1886, No. 39). In Nellore the fund closed with a deficit of Rs. 33,839 as reported by the Accountant-General. The total deficit to the end of 1884-85 amounted to Rs. 85,573. With his letter, dated 7th June 1885, No. 2865, the Collector submitted certain proposals for meeting the annual deficit and repaying the debt to Provincial funds, but it appeared to the Board that the proposals involved a larger reduction than was necessary in the village establishment, and they accordingly called for further information which has not yet been furnished.

24. As directed in paragraph 7 of G.O., Revenue Department, dated 18th September 1883, No. 1142, a demand, collection and balance statement of the several items constituting the Village Service Fund is annexed:—

Districts.	CESS UNDER ACT IV OF 1864.						MERAHS COLLECTED IN ADDITION TO THE LAND ASSESSMENT.					
	Demand.		Collections and remissions.		Balance.		Demand.		Collections and remissions.		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	..	20,777	..	20,777	..	..	10,342	58,040	10,318	52,529	24	5,511
3. Arcot, South	9,963	35,824	6,425	27,362	3,538	8,462	..	..	..	..	..	..
4. Bellary	31	276	13	276	18	..	..	..	..	..	..	..
5. Canara, South	7,593	32,656	7,517 * 35	32,088	41	568	..	..	..	..	..	..
6. Chingleput	13,638	1,16,717	13,546 * 88	90,996	4	25,721	..	..	..	..	..	..
7. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..
8. Cuddapah	39,158	1,14,480	33,616	71,063	5,542	43,417	..	..	..	..	..	..
9. Ganjam	..	..	..	..	..	..	2,340	21,887	2,193	12,875	147	9,012
10. Godávari	30,707	1,53,549	27,331 * 1,030	1,37,578	2,346	15,971	..	..	..	..	..	..
11. Kistna	51,252	2,61,791	37,117 * 8,606	2,32,362	5,529	29,429	2,978	..	1,568 * 218	..	1,192	..
12. Kurnool	17,916	84,832	13,338 * 3,827	69,880	751	14,952	..	..	..	..	..	..
13. Madura	..	..	..	..	..	..	..	..	..	..	..	..
14. Malabar	..	..	..	..	..	..	556	90,990	365	90,370	191	620
15. Nellore	45,092	1,00,066	32,203 * 4,190	90,298	8,699	9,768	4	93	4	76	..	17
16. Nilgiris	Information not available for the official year.											
17. Salem	19,295	1,04,395	16,795 * 663	1,01,801	1,837	2,594	..	..	..	..	..	..
18. Tanjore	..	..	..	..	..	..	..	..	..	..	..	..
19. Tinnevelly	21,212	1,82,276	19,512 * 1,696	1,58,450	4	23,826	..	..	..	..	..	..
20. Trichinopoly	28,157	1,08,984	27,294 * 820	73,579	43	35,405	..	..	..	..	..	..
21. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..
Total	2,84,014	13,16,623	2,34,707 * 20,955	11,06,510	28,352	2,10,113	16,220	1,71,010	14,448 * 218	1,55,850	1,554	15,160

* Remissions.

Districts.	DEDUCTIONS FROM BERIZ.						QUIT-RENT ON ENFRANCHISED INAMS.					
	Demand.		Collections and remissions.		Balance.		Demand.		Collections and remissions.		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	..	225	..	225	..	..	..	..	..	..	..	..
2. Arcot, North	18,614	43,479	18,491	30,832	123	12,647	5,693	14,262	3,330	12,425	2,363	1,837
3. Arcot, South	1,95,317	2,37,000	81,328	1,74,661	1,13,989	62,339	..	..	..	..	..	..
4. Bellary	12	315	12	315	..	..	66	118	..	111	66	7
5. Canara, South	..	25,483	..	25,483	..	..	..	..	..	..	..	..
6. Chingleput	2,025	14,847	2,025	12,144	..	2,703	16,367	42,318	16,294 * 30	21,634	43	20,684
7. Coimbatore	..	..	..	..	..	..	..	..	..	..	..	..
8. Cuddapah	817	558	378	325	439	233	63,531	1,27,303	45,921	71,583	17,610	55,720
9. Ganjam	..	260	..	260	..	..	..	..	..	..	..	..
10. Godávari	..	..	..	..	..	..	26,721	1,15,395	23,442 * 335	97,484	2,944	17,911
11. Kistna	8,357	75,210	6,720 * 1,205	70,074	432	5,136	17,573	61,752	13,668 * 2,495	51,023	1,410	10,729
12. Kurnool	2,699	27,441	2,616 * 83	25,412	..	2,029	22,624	1,97,561	16,226 * 3,716	1,85,188	2,682	12,373
13. Madura	1,083	1,656	1,083	1,656	..	..	4,167	885	663 * 3,303	870	201	15
14. Malabar	..	..	..	..	..	..	..	..	..	..	..	..
15. Nellore	116	2,074	31	1,726	85	348	23,821	35,614	17,687 * 2,695	32,298	3,439	3,316
16. Nilgiris	Information not available for the official year.											
17. Salem	..	1,10,000	..	1,09,995	..	5	188	336	86	277	102	59
18. Tanjore	3,195	2,78,161	2,195 * 1,000	2,65,515	..	12,646	..	..	..	..	..	..
19. Tinnevelly	346	63,814	126 * 193	63,592	27	222	470	1,118	470	734	..	384
20. Trichinopoly	40,432	63,688	39,817 * 615	41,171	..	22,517	3,296	9,372	3,118 * 144	5,886	34	3,486
21. Vizagapatam	..	..	..	..	..	..	212	1,905	212	1,481	..	424
Total	2,73,013	9,44,211	1,54,822 * 3,096	8,23,386	1,15,095	1,20,825	1,84,729	6,07,939	1,41,117 * 12,718	4,80,994	30,894	1,26,945

* Remissions.

TOTAL.

Districts.	Balance.		Demand.		Collections and remissions.		Balance.	
	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.
	30	31	32	33	34	35	36	37
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Anantapur ..	665	138	1,143	2,338	478	2,200	665	138
2. Arcot, North ..	1,002	1,160	38,926	1,42,178	35,414	1,21,023	3,512	21,155
3. Arcot, South ..	..	..	2,05,280	2,72,824	87,753	2,02,023	1,17,527	70,801
4. Bellary ..	843	4,389	2,011	9,491	553	5,095	927	4,396
					* 531			
5. Canara, South ..	..	..	7,593	58,145	7,617	57,677	41	568
					* 35			
6. Chingleput ..	..	..	32,259	1,74,100	32,094	1,24,992	47	49,108
					* 118			
7. Coimbatore ..	..	..	..	887	..	887	..	..
8. Cuddapah ..	4,582	4,461	1,13,510	2,50,113	85,337	1,46,282	28,173	1,03,831
9. Ganjam ..	..	..	2,340	22,410	2,193	13,398	147	9,012
10. Godávari ..	..	..	57,428	2,70,418	50,773	2,36,536	5,290	33,882
					* 1,365			
11. Kistna ..	893	812	82,162	4,04,636	59,501	3,58,930	9,456	46,106
					* 13,205			
12. Kurnool ..	..	6,816	46,256	3,48,991	34,965	3,12,821	3,433	36,170
					* 7,858			
13. Madura ..	252	180	6,673	2,910	1,954	2,765	453	145
					* 4,266			
14. Malabar ..	..	..	556	91,069	365	90,449	191	620
15. Nellore ..	..	..	69,085	1,37,902	49,977	1,24,453	12,223	13,449
					* 6,885			
Information not available for the official year.								
.. ..	..	..	19,483	2,35,555	16,881	2,32,897	1,939	2,658
					* 663			
.. ..	..	..	3,195	2,78,161	2,195	2,65,515	..	12,646
					* 1,000			
.. ..	..	7	22,028	2,47,346	20,108	2,22,907	31	24,439
					* 1,889			
.. ..	324	11	72,304	1,88,284	70,245	1,26,865	401	61,419
					* 1,658			
.. ..	..	..	212	1,965	212	1,481	..	424
	8,561	17,924	7,82,444	31,29,663	5,58,515	26,88,696	1,84,456	4,90,967
					* 39,473			

* Remissions.

MISCELLANEOUS.

Districts.	Demand.		Collections and remissions.		Balance.	
	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.
	26	27	28	29	30	31
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
1. Anantapur ..	1,143	2,113	478	1,975	665	138
2. Arcot, North ..	4,277	5,620	3,275	4,460	1,002	1,160
3. Arcot, South ..	..	..	..	..	..	..
4. Bellary ..	1,902	8,782	528	4,393	843	4,389
			* 531			
5. Canara, South ..	..	6	..	6	..	..
6. Chingleput ..	229	218	229	218	..	..
7. Coimbatore ..	..	887	..	887	..	..
8. Cuddapah ..	10,004	7,772	5,422	3,311	4,582	4,461
9. Ganjam ..	..	263	..	263	..	..
10. Godávari ..	..	1,474	..	1,474	..	..
11. Kistna ..	2,002	5,883	428	5,071	893	812
			* 681			
12. Kurnool ..	3,017	39,157	2,785	32,341	..	6,816
			* 232			
13. Madura ..	1,423	369	208	239	252	180
			* 963			
14. Malabar ..	..	79	..	79	..	..
15. Nellore ..	52	55	52	55	..	..
16. Nilgiris ..	..	..	..	..	..	..
Information not available for the official year.						
17. Salem ..	..	10,824	..	10,824	..	..
18. Tanjore ..	..	..	..	..	..	..
19. Tinnevelly ..	..	138	..	131	..	7
20. Trichinopoly ..	419	6,240	16	6,229	324	11
			* 79			
21. Vizagapatam ..	..	..	..	..	..	..
Total ..	24,468	89,880	13,421	71,956	8,561	17,924
			* 2,486			

The figures, however, are misleading as the demand is practically fixed for the fasli and not the official year, and, in calculating the demand for the latter year, the proportionate demand for three months of one fasli year and nine months of another year is taken into account. In future, the Board will submit a separate statement of demand, collection and balance of the fund for the fasli year, and deal only with the receipts and charges in the official year's report.

25. The balance shown as outstanding at the end of 1883-84 in the report for that year differs from the amount brought forward in the present report as noted below :—

	Difference. Rs.		Difference. Rs.
Anantapur	+ 480	Kurnool	+ 850
Arcot, North ...	+ 2,571	Madura	+ 358
Bellary	+ 2,011	Nellore	+ 1,719
Canara, South ...	— 26	Salem	+ 14,319
Chingleput	+ 8,150	Tinnevelly	+ 252
Cuddapah	+ 1,567	Trichinopoly ...	+ 314
Ganjam	+ 2,340		

In most of the districts the differences are said to be due to the arrear demand having been altered with reference to the settled demand for fasli 1293. In Ganjam the difference was caused by the whole of the merahs being shown in the statement for 1884-85. In Nellore and Tinnevelly there were differences amounting to Rs. 5,166 and Rs. 1,637, respectively, due chiefly to the remissions having been deducted from the arrear demand instead of being shown separately. After making the necessary alterations in the accounts, the differences amount to Rs. 1,719 and Rs. 252, respectively, which have not been explained. In Godavári and Kistna the total balance agrees, but there are differences in some of the component items owing to transfers from one item to another subsequent to the submission of the statement for 1883-84.

26. Excluding the Nílgiri district, the total collections shown in the demand, collection and balance statement fall short of the receipts given in the abstract appended to paragraph 12 above by Rs. 33,629 as noted in the margin. The differences in North Arcot, South Canara and Salem are due to collections in advance of the fixed instalments having been included in the abstract but excluded from the demand, collection and balance statement, and in Cuddapah and Kurnool to certain adjustments reported by the Accountant-General having been carried out in the former account but not in the latter. It is also observed that the classification of the receipts in the Kurnool district in the demand, collection and balance statement for March 1885 differs from that adopted in the statement of receipts and charges for that month and in the Collector's Special Fund report. The Collector has been requested to explain the discrepancy. The differences in Bellary and Madura are due to the figures furnished by the Accountant-General having been adopted in the abstract given in paragraph 12. In Ganjam the difference of Rs. 15,088 is chiefly due to the omission of merahs in the statement appended to paragraph 12 to make the figures agree with those of the Accountant-General. The Collector should have sent revised statements to the Accountant-General including the merahs in question. In Tanjore a sum of Rs. 1,116 is entered as miscellaneous receipts in the statement received with the Collector's Special Fund report, while in the demand, collection and balance statement for March 1885 the whole of the receipts are entered as beriz deductions. The discrepancy should be explained. The Collector of the Nílgiris has submitted a demand, collection and balance statement for the fasli and not for the official year.

	Rs.
Arcot, North	— 4,970
Bellary	+ 6
Canara, South	— 3,075
Cuddapah	— 124
Ganjam	+ 15,088
Kurnool	— 10
Madura	— 35
Nellore	— 33,820
Nílgiris	— 5,947
Salem	— 742
	— 33,629

27. After deducting subsequent collections and remissions up to the date of the Collectors' reports, the outstanding balances were large in the districts noted in the

Districts.	NET BALANCE.	
	Arrear.	Current.
	RS.	RS.
1. Arcot, North ...	3,488	12,619
2. Arcot, South ...	63,680	70,801
3. Chingleput	...	49,102
4. Cuddapah	28,173	28,164
5. Godávari	5,290	33,882
6. Kistna	5,543	46,106
7. Kurnool	1,527	36,170
8. Nellore	12,223	13,449
9. Tinnevelly	16	24,439
10. Trichinopoly ...	354	61,419

margin. The balance was heavy in South Arcot and relates chiefly to deductions from the beriz or demand. The delay in the adjustment is unsatisfactory. With regard to a sum of Rs. 20,864, which represents the emoluments of vacant offices erroneously credited to Land Revenue instead of to Village Service Fund, the Collector has been requested to state why the amount should not be transferred to the proper head. He promises to report separately upon the subject. He also states that a sum of Rs. 486-7-11 has not yet been sanctioned to be written off the accounts. He is referred to Board's Proceedings, dated 22nd August 1884, No. 2935, paragraph 45, in which sanction was given for writing off the amount. In Chingleput the balance was due to postponement of collections in villages affected by the heavy floods of November and December 1884. In Cuddapah and North Arcot instructions are reported to have been issued for the early realization of the balances. The other Collectors have failed to explain the cause of the short collections in their districts.

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

Districts.	1883-84.				1884-85.		
	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	346	410	..	410	83	493
2. Canara, South ..	..	18,236	18,236	18,241	— 5	19,090	19,085
3. Cuddapah	— 234	390	156	..	156	577	733
4. Godávari	1,32,944	33,390	1,66,334	33,225	1,33,109	35,253	1,68,362
5. Kistna	28,190	4,475	32,665	9,416	23,249	6,174	29,423
6. Malabar	..	87,271	87,271	87,293	— 22	82,396	82,374
7. Tanjore	2,462	7,504	9,966	6,069	3,897	4,854	8,751
8. Tinnevelly	4	44	48	..	48	30	78
9. Trichinopoly ..	697	10,378	11,075	11,078	— 3	8,686	8,683
Total ..	1,64,127	1,62,034	3,26,161	1,65,322	1,60,839	1,57,143	3,17,982

Districts.	1884-85—(*Continued*).						
	Charges.						Balance.
	Construction and repair of canals and other works by Public Works Department.	Works by civil officers.	Construction and repair of boats, platforms, &c.	Contribution to Local Funds.	Miscellaneous.	Total.	
	9	10	11	12	13	14	15
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Arcot, South ..	..	..	..	..	..	..	493
2. Canara, South ..	..	..	2,139	16,667	292	19,098	— 13
3. Cuddapah	..	..	..	..	..	..	733
4. Godávari	34,055	..	..	..	11,986	46,041	1,22,321
5. Kistna	1,543	457	..	1,000	44	3,044	26,379
6. Malabar	..	..	938	79,116	2,378	82,432	— 58
7. Tanjore	..	..	..	8,000	15	8,015	736
8. Tinnevelly	..	..	..	..	..	..	78
9. Trichinopoly ..	..	..	..	8,682	7	8,689	— 6
Total ..	35,598	457	3,077	1,13,465	14,722	1,67,319	1,50,663

29. During the year under report the Canal and Ferry Act was extended to seven additional ferries as noted in the margin. Most of the ferries were, as usual, leased, and the total receipts amounted to Rs. 1,57,143 against Rs. 1,62,034 in 1883-84. The decrease of Rs. 4,875 in Malabar was due to lower bids at the sale of ferries for 1885-86. In Tanjore the decrease of Rs. 2,650 is attributed to heavy rains and floods which greatly interfered with the working of the ferries during the latter part of the year. The Collector of South Canara states that a new ferry was opened over the Talapadi stream in the Mangalore taluk, but it does not appear that Government have applied to the ferry the provisions of the Canal and Ferry Act under section 2, or fixed the fees payable under section 14. The Collector is requested to report on the subject. The Acting Collector of Tinnevelly reports that the receipts from the eight ferries in that district are still credited to Local Funds instead of to the Canal and Ferry Fund, notwithstanding the instructions issued in G.O., Revenue Department, dated 30th April 1872, No. 699, and Board's Proceedings, dated 3rd June 1882, No. 1441. He states that the matter will be brought to the notice of the permanent Collector on his return from privilege leave. Mr. Lee-Warner is requested to state whether the mistake has since been corrected and what he proposes to do with regard to previous erroneous credits.

G.O., Revenue Department, dated 15th July 1884, No. 844.
G.O., Revenue Department, dated 24th July 1884, No. 881.
G.O., Revenue Department, dated 30th September 1884, No. 1083.
G.O., Revenue Department, dated 20th February 1885, No. 219.
G.O., Revenue Department, dated 24th February 1885, No. 246.

30. The expenditure in the year amounted to Rs. 1,67,319 against Rs. 1,65,322 in 1883-84. Almost the whole of the expenditure in South Canara, Malabar and Tanjore and the whole of it in Trichinopoly represents contributions to Local Funds. The expenditure in Godávari is composed of the following items :—

	RS.
Construction of the Kovur-Munjair junction canal	20,598
Constructing a landing stage	2,450
Minor works by Public Works Department	3,104
Cost of Public Works Department supervision and tools and plant ...	7,903
Expenses incurred by Revenue officers in connection with the working of the steamer *Godávari*	11,583
Miscellaneous	403
Total ...	46,041

31. 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	16	219	16	98	..	121
2. Canara, South	4,412	18,117	2,612 (r) 335	16,194 (r) 575	1,465	1,348
3. Cuddapah	..	390	..	390	..	..
4. Godávari	3,187	34,531	2,784	31,352	403	3,179
5. Kistna	569	6,982	569	6,022	..	960
6. Malabar	566	82,737	(r) 566	82,396	..	341
7. Tanjore	889	6,517	21 (r) 868	4,833	..	1,684
8. Tinnevelly	..	30	..	30	..	..
9. Trichinopoly	1,581	10,229	63 (r) 856	8,985	662	1,244
Total ..	11,220	1,59,752	6,065 (r) 2,625	1,50,300 (r) 575	2,530	8,877

(r) Remissions.

There is a difference of Rs. 31 between the collections of South Arcot as entered in the above statement and those shown in the statement appended to paragraph 28

above, which the Collector is requested to explain. The differences in Cuddapah and Godávari (viz., Rs. 187 and Rs. 1,117) are due to the omission in the demand, collection and balance statement of collections in advance of the kists in the former case and of miscellaneous receipts in the latter; in South Canara the difference (Rs. 284) is due to both these causes; and in Kistna to collections made in advance in 1883-84 (Rs. 749) having been included in the statement, while those of 1884-85 (Rs. 332) have been omitted. The difference of Rs. 362 in Trichinopoly is due to collections made in 1883-84 on account of 1884-85 being included in the demand, collection and balance statement and omitted from the abstract appended to paragraph 28 above.

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

Districts.	1883-84.				1884-85.				Balance
	Balance.	Receipts.	Total.	Expenditure.	Balance.	Receipts.	Total.	Expenditure.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Coimbatore ..	11,188	16,227	27,415	11,552	15,863	18,291	34,154	15,641	18,513
2. Madura ..	..	485	485	..	485	..	485	485	..
3. Salem	26,399	10,792	37,191	10,981	26,210	12,049	38,259	10,282	27,977
4. Tanjore ..	223	741	964	731	233	767	1,000	823	177
5. Trichinopoly ..	16,243	14,508	30,751	18,012	12,739	13,228	25,967	16,691	9,276
Total ..	54,053	42,753	96,806	41,276	55,530	44,335	99,865	43,922	55,943

A sum of Rs. 181 shown under this head in the Madura report has been omitted in accordance with G.O., dated 26th December 1884, No. 1426.

In Salem the receipts and charges of the year are given by the Collector at Rs. 21,833 and Rs. 20,054 against Rs. 12,491 and Rs. 12,675 in the preceding year, and the increase is stated to be "due to the fact that, under the existing practice, the whole sum paid for works is in the first instance debited to advances and then again to the proper head when bills are received." The system causes needless confusion in the accounts and unnecessarily swells the receipts and charges and should be discontinued. The amount of advances adjusted by the submission of bills, viz., Rs. 9,784, and included on both sides of the accounts has been deducted from the figures furnished by the Collector so as to make them agree with those of the Accountant-General. The voluntary cess system for the conservancy of river channels has been extended to three additional channels in the Trichinopoly district by G.O., Revenue Department, dated 4th February 1885, No. 143. The total expenditure may be classified as follows :—

	Rs.
Establishment	28,888
Clearing channels, constructing dams, &c.	13,945
Miscellaneous	1,089
Total ...	43,922

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

Districts.	Demand.		Collection.		Balance.	
	Arrears.	Current.	Arrears.	Current.	Arrears.	Current.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Coimbatore	5,973	18,409	1,431	16,859	4,542	1,550
2. Salem	3,370	8,407	2,535	8,407	835	..
3. Tanjore	3	774	3	764	..	10
4. Trichinopoly	6,272	13,357	6,144	7,084	7	6,273
			(r) 121			
Total ..	15,618	40,947	10,113	33,114	5,384	7,833
			(r) 121			

(r) Remissions.

The difference of Rs. 2,971 in Salem between the arrear balance at the beginning of the year as shown in the above statement and that entered in the statement for 1883-84 is stated to be due to the figures having been revised after the correct demand for fasli 1293 was ascertained. The difference of Rs. 125 in Trichinopoly is not explained. There is also a difference of Rs. 1,107 in Salem in the collections of the year between the above statement and that appended to paragraph 32 above owing to advances recovered and certain miscellaneous receipts not being included in the demand, collection and balance statement.

34. The following statement shows the irrecoverable arrears recommended by Collectors to be written off the accounts :—

Districts.	Village Service Fund.		Canal and Ferry Fund.	
	Years.	Amount to be written off.	Years.	Amount to be written off.
		Rs. A. P.		Rs. A. P.
Chingleput	Fasli 1293	53 15 9	...	...
Kistna	Faslis 1288—1293 ...	3,913 4 7	1884-85 ...	798 1 4
Kurnool	Not known	1,905 14 0	...	...
Malabar	.....	.....	1884-85 ...	340 7 11
Salem	Faslis 1290—1293 ...	23 8 8	...	...
Tinnevelly	Faslis 1291—1293 ...	15 3 6	...	...

The Board accord sanction to write off the above arrears with the exception of Rs. 1,196-10-5 included in the sum of Rs. 3,913-4-7 in Kistna. The Collector states that the "amount was collected but erroneously included under ryotwar," and that "it has not been found feasible to make good the amount from further collections which should have been made under ryotwar, as the lands on which the same was due have been sold for arrears." The Board are unable to understand the difficulty referred to by the Collector. He is requested to report why the amount due to the Village Service Fund but erroneously credited to Land Revenue cannot be adjusted by debit to the latter head against refund and credit to the former.

APPENDIX.

STATEMENT explaining the discrepancies in the Special Local Fund Report for 1883-84 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.	
Anantapur	Village Service Fund	3,354	3,317	37	..	..	..	This is the result of transfers from Land Revenue to the Village Service Fund and *vice versâ* to adjust erroneous credits.
Arcot, North ..	Pound Fund	..	..	..	9,394	8,993	— 401	This is due to a portion of contribution for Agricultural services not having been transferred in the same year in the Accountant-General's and Collector's accounts.
	Village Service Fund	1,56,391	1,60,219	(*a*) 3,828	1,47,157	1,47,117	(*b*) — 40	(*a*) Amount transferred to ryotwar by the Accountant-General. (*b*) Proportionate cost of controlling establishment not adjusted by the Collector before the submission of his Special Fund report.
Arcot, South ..	Pound Fund	10,606	10,979	373	..	..	..	
	Village Service Fund	..	..	..	2,48,874	2,49,746	872	This is stated to be due to the Accountant-General not having carried out the adjustment of a sum of Rs. 960 as advised by him, and to his having included the cost of controlling establishment and printing charges in the accounts of 1883-84.
Bellary	Village Service Fund	3,614	3,660	46	..	..	..	This difference is due to certain adjustments made in the Accountant-General's office not having been carried out in the Collector's accounts.
Canara, South ..	Village Service Fund	..	..	..	78,770	78,748	— 22	*Vide* remark (*b*).
	Canal and Ferry Fund	..	..	..	18,241	18,236	— 5	*Vide* remark (*b*).
Chingleput	Pound Fund	8,139	8,175	(*c*) 36	7,851	7,884	(*d*) 33	(*c*) This is stated to be the amount adjusted as per Accountant-General's letter. (*d*) This is the difference of the above amount and the cost of controlling establishment.
	Village Service Fund	..	..	..	1,45,677	1,45,616	— 51	*Vide* remark (*b*).
Coimbatore	Pound Fund	10,430	10,461	* 31	10,353	10,444	† 91	* This difference is due to a certain adjustment having been made in different years in the Collector's and the Accountant-Geneneral's figures. † Do. do. do.
	Irrigation Cess Fund	16,227	16,362	‡ 135	11,552	12,022	§ 470	‡ Do. do. do.
Cuddapah	Pound Fund	..	..	..	9,110	9,138	28	§ Do. do. do.
	Village Service Fund	2,48,925	2,49,150	(*e*) 225	2,52,249	2,52,187	(*f*) — 62	(*e*) Amount adjusted in different years by the Accountant-General and the Collector. (*f*) *Vide* remark (*b*).

Statement explaining the discrepancies in the Special Local Fund Report for 1883-84, &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.	
Ganjam	Village Service Fund	537	4,508	(*g*) 3,971	559	4,594	(*g*) 4,035	(*g*) Merahs were not included by the Accountant-General.
Godávari	Pound Fund	22,814	23,383	(*h*) 569	25,070	25,065	— 5	*Vide* remark (*b*). (*h*) The amount credited by the Collector under instructions from the Accountant-General.
	Village Service Fund	3,04,491	3,04,533	* 42	2,62,025	2,61,846	† — 179	* Amount erroneously taken as a credit in the district accounts in 1883-84. † This difference appears to have been caused by the Accountant-General having included in his figures certain items which he directed the Collector to include in his Special Fund accounts after the submission of his report to the Board.
	Canal and Ferry Fund	33,390	33,563	‡ 173	33,225	29,709	§ — 3,516	‡ This difference is caused chiefly by a sum of Rs. 176 having been erroneously taken as a receipt in the district accounts in March 1884. § This difference is caused by certain amounts not having been included in the district accounts when submitting the Special Fund report.
Kistna	Pound Fund	..	..	..	33,126	33,117	— 9	Cost of controlling establishment adjusted by the Collector after submitting his Special Fund report.
	Village Service Fund	4,27,002	4,27,025	(*i*) 23	3,84,583	3,84,477	(*j*) — 106	(*i*) This is the amount of adju tments carried out by the Accountant-General in 1882-83 and by the Collector in 1883-84. (*j*) *Vide* remark (*b*).
	Canal and Ferry Fund	..	..	..	9,416	7,534	— 1,882	This is stated to be due to an adjustment effected first by the Accountant-General and afterwards by the Collector.
Kurnool	Pound Fund	..	..	..	9,502	9,500	— 2	*Vide* remark (*b*).
	Village Service Fund	3,50,721	3,50,715	— 6	3,71,394	3,71,299	(*k*) — 95	(*k*) Out of this, a sum of Rs. 88 is the cost of controlling establishment—*vide* remark (*a*).
Madura	Pound Fund	..	..	..	14,800	14,795	— 5	*Vide* remark (*b*).
Malabar	Pound Fund	3,419	3,416	— 3	..	..	..	
	Village Service Fund	..	..	..	91,935	91,912	— 23	*Vide* remark (*b*).
	Canal and Ferry Fund	..	..	..	87,293	87,271	— 22	*Vide* remark (*b*).
Nellore	Pound Fund	..	..	..	21,096	21,090	— 6	*Vide* remark (*b*).
	Village Service Fund	2,12,906	1,99,223	(*l*) — 13,683	2,34,360	2,34,310	(*m*) — 50	(*l*) Credit from Provincial services to meet the deficit. (*m*) *Vide* remark (*b*).
Nilgiris	Pound Fund	1,513	1,533	20	..	..	..	This represents the adjustment effected under instructions from the Accountant-General.
	Village Service Fund	1,941	1,959	18	..	..	..	This difference appears to be due to certain instructions from the Accountant-General having been misunderstood.

Statement explaining the discrepancies in the Special Local Fund Report for 1883-84, &c.—*(Continued).*

Districts.	Funds.	Charges. As per Accountant-General's statements.	Charges. As per Collectors' reports.	Charges. Difference.	Remarks.
		Rs.	Rs.	Rs.	
Salem	Pound Fund	9,142	8,779	— 363	This is the contribution to Agricultural services for the quarter ending 30th June 1881, adjusted by the Accountant-General in 1883-84.
	Village Service Fund	2,36,701	2,36,641	— 60	*Vide* remark (*d*).
	Irrigation Cess Fund	10,981	12,676	1,695	The sum of Rs. 1,698 is the amount of advances on both sides of the account. The Accountant-General has included Rs. 3, cost of controlling establishment, in the accounts of 1883-84.
Tanjore	Pound Fund	21,622	21,617	— 5	*Vide* remark (*b*).
	Village Service Fund	2,77,898	2,77,827	— 71	(*n*) These two differences are due to adjustments advised by the Accountant-General having been carried out in different years' accounts by himself and the Collector.
	Canal and Ferry Fund	6,069	6,067	— 2	(*o*) *Vide* remark (*b*).
					(*p*) *Vide* remark (*b*).
Tinnevelly	Pound Fund	11,267	11,264	— 3	*Vide* remark (*b*).
	Village Service Fund	2,48,581	2,48,511	— 70	(*q*) This amount was credited by the Accountant-General and Collector in different years' accounts.
					(*r*) *Vide* remark (*b*).
Trichinopoly ..	Pound Fund	10,439	10,442	3	(*s*) The difference of Rs. 6 on both sides of the account *minus* Rs. 3, the cost of controlling establishment.
	Village Service Fund	1,71,122	1,71,074	— 48	*Vide* remark (*b*).
	Canal and Ferry Fund	11,078	11,075	— 3	*Vide* remark (*b*).
	Irrigation Cess Fund	18,012	18,008	— 4	*Vide* remark (*b*).

(A true Extract.)

(Signed) E. S. LAFFAN,
Ag. Sub-Secretary.

To the Secretary to Government, Revenue Department,
with a file of printed Proceedings and Special Fund
Report for 1884-85 of Cuddapah.

" all Collectors except Madras and Sea Customs.
" the Accountant-General.

Enclosure to Board's Proceedings, dated 9th February 1886, *No.* 357.

READ—the following letter from C. A. BIRD, Esq., Collector of Cuddapah, to the Secretary to the Board of Revenue, dated Cuddapah, 31st July 1885, No. 543 :—

I have the honor to submit (under Standing Order No. 90 N.S.) my report on the Special Local Fund of this district for the official year 1884-85 with the usual statements Nos. 1 and 2, together with a comparative statement explaining the variation in the several items of receipts and charges.

2. The subjoined statement exhibits the result of the year under report :—

Items.	Balance on 1st April 1884.	Receipts during 1884-85.	Total.	Expenditure during 1884-85.	Balance on 31st March 1885.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Pound Fund ..	1,552 4 0	9,432 5 2	10,984 9 2	9,586 6 2	1,398 3 0
2. Village Service Fund ..	**33,149 7 5**	2,31,754 10 6	2,64,904 1 11	2,50,889 12 8	14,014 5 3

There has been no variation in the closing balance of last year under Pound Fund ; but in the Village Service Fund the opening balance has undergone some alteration as shown in black type. The sum of Rs. 33,149-7-5 as exhibited in Board's Proceedings No. 151, dated 16th January 1885, has been arrived at thus :—

	Rs.	A.	P.
Brought forward balance	32,886	1	1
Add.			
Amount—			
Vide Accountant-General's letter, No. I.B.F.-306, dated 17th September 1885	224	5	10
Vide Accountant-General's letter, No. I.B.F.-45, dated 14th March 1885	115	1	3
Vide Accountant-General's letter, No. I.B.F.-47, dated 17th March 1885	35	5	1
Vide Accountant-General's letter, No. I.B.F.-75, dated 28th April 1885	1	8	6
Total ...	33,262	5	9
Deduct.			
Adjusted alteration memorandum for 1883-84	15	5	4
Adjusted alteration memorandum for 1883-84, No. I.B.F.-45, dated 14th March 1885	0	5	0
Adjusted alteration memorandum for 1883-84, No. I.B.F.-47, dated 17th March 1885	0	3	5
Adjusted alteration memorandum for 1883-84, No. I.B.F.-75, dated 28th April 1885	35	4	7
Charges for Special and Local Fund establishment, &c., for 1883-84	62	0	0
Total ...	112	14	4
Balance ...	33,149	7	5

3. *Pound Fund.*—The following statement exhibits the several items of receipts accruing to the Pound Fund compared with those of the last year :—

Description of items.	Last year, 1883-84.	Current year, 1884-85.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
I. Fines levied on stray cattle	8,909	8,931	22	...
II. Sale-proceeds of do.	540	409	...	131
III. Miscellaneous charges	84	92	8	...
Total ...	9,533	9,432	30	131

None of these items exhibit any change calling for comment.

4. The subjoined statement exhibits the several description of charges under this fund compared with those of the last year :—

Description of items.	Last year, 1883-84.	Current year, 1884-85.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
I. Establishment for pounds	4,265	4,215	...	50
II. Charges for the repairs and construction of pounds	519	1,101	582	...
III. Miscellaneous charges, feeding charges, &c.	82	88	6	...
IV. Contribution to Local Fund	2,065	2,050	...	15
V. Experimental farm	2,168	2,090	...	78
VI. Amount transferred to municipality ...	38	40	2	...
Amount adjusted as per Board's Proceedings, dated 3rd July 1884, No. 2268, cost of the special establishment in the Board's, &c., office.	...	2	2	...
Total ...	9,137	9,586	592	143

The small decrease in item I needs no special remark. In the year under report a large sum was spent in the construction of six new pounds and in the repairing of thirty-five of those already existing and providing them with racks and water-troughs, whereas in the last year only one new pound was constructed and twenty-eight old pounds were repaired. Hence the increase in item II.

The increase and decrease in the other items call for no remark.

The irregular practice, alluded to in the last year's report, of first crediting pound collections of the Cuddapah town to the municipality was stopped, and new procedure pointed out therein strictly observed in the year under report.

5. At the close of last year the total number of pounds was shown as 327. On receipt of Board's Proceedings, No. 3114, dated 5th September 1884, permission was granted for the construction of new pounds by private individuals, &c., on the conditions therein laid down. Eight pounds were thus erected and six others at Government expense, making a total of fourteen new pounds as detailed in the margin. The three pounds in the Cuddapah municipal town were omitted before. The total number of pounds, therefore, at the close of the year in the district amounted to 344.

Constructed by private individuals and made over to Government management.	*Constructed at Government expense.*
Cuddapah Taluk—	Jammalamadugu Taluk—
1 Pound at Chabali.	1 Pound at Kondapur.
1 do. at Kommalur.	Cuddapah Taluk—
1 do. at Tavaripalle.	1 Pound at Vedarur.
Jammalamadugu Taluk—	1 do. at Alamkhanpalle.
1 Pound at Mangapatnam.	Pulivendla Taluk—
1 do. at Obanpet.	1 Pound at Gandikovur.
1 do. at Arvatipalle.	1 do. at Murarichintala.
1 do. at Yemmulachintala.	Madanapalle Taluk—
1 do. at Jureddy Kottapalle.	1 Pound at Agraharam.
8	6
	14

6. The divisional officers report that almost all the pounds in the district are provided with feeding-racks and water-troughs, but in some pounds in the General Deputy Collector's division these have been broken or damaged by rain. Steps are being taken by the divisional officer to have them supplied.

The Sub-Collector states that no change was made in the grouping of villages with regard to pounds. Of the 101* pounds existing in his division, twelve are reported as requiring repairs, and asks permission for the construction of two more pounds in the villages of Sibbala and Settipalle in the

* One newly constructed in the year.

Ráyachóti taluk, the former at Government expense and the latter at that of the village community. This will receive attention. The condition of pounds in this division appears on the whole to be good.

The Head Assistant Collector informs that *all* the pounds in his division are in good order and no repairs are at present needed.

The General Deputy Collector reports that three new cattle pounds are required —one at Tongutur and one at Etamarpuram, in the Pullampet taluk, and one at Cherlopalle, in Sidhout taluk; that with this addition the number of pounds will be sufficient to meet the requirements of his division; and that those already constructed are in good condition.

The Temporary Deputy Collector says that the pounds in his division require no repair and are in good condition.

Measures have been taken, especially by my Temporary and General Deputy Collectors, to plant (as directed in Board's Proceedings, No. 3579, dated 26th November 1883) in pounds trees for the protection from sun and rain of the cattle impounded.

The restriction placed on all description of expenditure under Board's Proceedings, No. 1587, dated 29th May 1885, has not yet been withdrawn, and this precludes me from attending at once to my divisional officers' calls, above alluded to, and placing necessary funds at their disposal.

7. The following shows the collection from the several pounds in the Cuddapah municipality, the charges of those pounds, and the balances remitted to the treasury :—

Number of pounds.	Collection in 1884-85.	Charges in 1884-85.				Balance.
		Pay of pound-keepers.	Feeding charges.	Contingencies.	Total.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Nagarazpet	89 7 6	47 4 0	1 12 0	4 0 0	..	..
Musapet	128 15 0	94 0 0	2 5 6			
Agadi	110 3 0	58 12 0	..			
Total ..	328 9 6	200 0 0	4 1 6	4 0 0	208 1 6	120 8 0
Add collections in March 1884, but remitted in April 1884 ..						6 8 0
						127 0 0
Deduct collections in March 1885, but remitted in April 1885 ..						9 3 0
						117 13 0

Out of the balance, Rs. 21-14-0 was spent in the repair of pounds at Agadi and Musapet and providing water-troughs to the pounds at Nagarazpet and Agadi, and a sum of Rs. 15-6-6 was kept in reserve for other repairs which were not carried out before the end of March. There remains, after deducting Rs. 37-4-6, Rs. 80-6-6, which was divided in equal shares, viz., Rs. 40-4-3 for the Experimental Farm Fund and Rs. 40-4-3 for the municipality.

8. *Village Service Fund.*—This fund opened with a balance of Rs. 33,149-7-5 (*vide* paragraph 2 *supra*) and closed with a balance of Rs. 14,014-5-3, the receipt and charges of the fund during the year being Rs. 2,31,754-10-6 and Rs. 2,50,889-12-8, respectively. The subjoined is a comparative statement showing the several sources of receipts accruing to the fund with those of the preceding year :—

No.	Description of items.	Last year, 1883-84.	Current year, 1884-85.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1	Cess under Act IV of 1864	1,10,638	1,01,755	..	8,883
2	Deduction from Land Revenue, being for payment of village establishment	911	703	..	208
3	Collections from suspended and dismissed village servants.	8,210	8,378	168	..
4	Do. from quit-rent on service inam	27,544	25,238	..	2,306
5	Do. from jangy kattubady inams	499	356	..	143
6	Miscellaneous interest on arrears	2,903	2,924	21	..
7	Cess on canal water-rate	..	135	135	..
	Adjusted as per Accountant-General's order				
	Total ..	2,49,151	2,31,755	324	17,720

The decrease in items I, IV, and V is due partly to the unfavorableness of the season in the months of December 1884 and January 1885, whereby the collection of kists was temporarily postponed, and also partly to the slackness of collections in the taluks owing to jamabandi, &c., work. Attention of the tahsildars has been called in monthly reviews. Subsequent collections show that out of Rs. 1,32,004-1-3 a sum of Rs. 75,667-4-8 has been realized from April to June. The assets are gradually showing themselves to be inadequate to meet the expenditure in the payment of village establishment. This has been the subject of correspondence between me and the Director of Revenue Settlement and Agriculture, and my divisional officers, except Sub-Collector, have been called upon to submit proposals for the clubbing of villages so as to bring the expenditure within the income.

9. The following statement shows a comparison of the expenditure incurred during the current and last year :—

No.	Description.	Last year, 1883-84.	Current year, 1884-85.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
1	Payment to village servants	2,30,254	2,28,906	..	1,348
2	Do. to ghât taliaries	21,933	21,969	36	..
	Adjustment as per Accountant-General's order, No. 28, dated 4th October 1884, and No. I.B.F.-215, dated 2nd July 1884	..	15	15	..

The decrease in item No. 1 is attributable to certain village officers not having drawn their salaries before the close of the official year.

10. I herewith submit a demand, collection, and balance statement of this fund as directed in Board's Proceedings, No. 3579, dated 26th November 1883.

READ—the following Proceedings of the Board of Revenue, dated 5th April 1886, Mis. No. 2627 :—

Read—the following letter from L. R. BURROWS, Esq., Collector of Nílgiris, to the Secretary to the Board of Revenue, dated Ootacamund, 15th March 1886, No. 71 :—

With reference to paragraph 7 of Board's Proceedings, No. 357, dated 9th February 1886, I have the honor to state that the distribution of Surplus Pound fund in this district to Agricultural Services and Local and Municipal Funds in 1884-85 was quite correctly made and there is no mistake nor difference.

2. The amount so distributed was Rs. 198-1-10, viz., Rs. 99-0-11, to Agricultural Services and Rs. 99-0-11, to Local and Municipal Funds.

3. In paragraph 8 of my Special Fund Report for 1884-85, dated 3rd June 1885, No. 142, I wrote "Rs. 198-1-10, were equally distributed between the Municipal and Local Funds, and the Experimental Farm at Saidápet." In the Board's office this sentence has been misconstrued, and the total sum has been divided by 3 and 66 rupees shown as transferred to Agricultural Services and the rest between Local and Municipal Funds equally.

4. The figures in the statement in paragraph 3 and in paragraph 7 of the Board's Proceedings under reply require correction. The figures in columns 12, 13 and 14 of that statement should be respectively 99, 42 and 57—*vide* also paragraph 5 of Mr. H. S. Grove's report printed in Board's Proceedings, dated 11th February 1886, No. 385. The difference in Municipal and Local Funds' credit is in proportion to the receipts of each fund.

Resolution—dated 5th April 1886, Mis. No. 2627.

Recorded.

2. The Board observe that in the copy of the Collector's report submitted to this office the sentence relating to the distribution of the Surplus Pound funds runs as follows :—

"Rupees 198-1-10 were equally distributed between the Municipal and Local Funds and the Experimental Farm at Saidápet."

There is no comma after the words "Local Funds," while in the statement appended to the paragraph a comma appears after the word "Municipalities" and before the words "Local Fund Boards and Agricultural Services." The most natural interpretation to put under such circumstances was that the amount was divided equally between the three funds. The necessary alteration will now be effected in the accounts.

(A true Copy and Extract.)

(Signed) C. F. MACCARTIE,
Acting Secretary.

To the Collector of Nílgiris.
,, Secretary to Government, Revenue Department, with letter in original, to be returned.
,, Accountant-General.

ORDER—dated 17th April 1886, No. 285, Revenue.

Miscellaneous.

The entire assets and charges of the various Special Local Funds under the Board's control for the year 1884-85 are shown in the annexed abstract :—

—	Receipts including Balance.	Expenditure.	Balance.
	Rs.	Rs.	Rs.
1. Cattle Pound Fund including Agricultural Services	4,23,228	2,91,482	1,31,746
2. Village Service Fund	50,16,012	31,45,648	18,70,364
3. Canal and Ferry Fund	3,17,982	1,67,319	1,50,663
4. Irrigation Cess Fund	99,865	43,922	55,943
Total ...	58,57,087	36,48,371	22,08,716

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

—	Total Receipts.	Charges.	Balance.
	Rs.	Rs.	Rs.
(*a*) Cattle Pound Fund proper	2,61,385	2,34,427	26,958
(*b*) Agricultural Services	1,61,843	57,055	1,04,788

Both the receipts and charges under (*a*) were in excess of those of the preceding

year, and the cause of the increase is explained in paragraphs 4 and 5 of the Board's Proceedings. The particulars of the charges are as under:—

				Rs.
(1) Pound Fund establishment	...	...	...	1,15,435
(2) Construction and repair of pounds		...	...	41,808
(3) Contribution to Agricultural Services		...	...	32,336
(4) Do. to Municipalities	...	...	1,580	
Do. to Local Funds	...	...	30,057	
				31,637
(5) Miscellaneous				13,211

The amount credited to Agricultural Services differs from the total of the sums transferred to Local and Municipal Funds. The point is noticed in paragraph 7 of the Board's Proceedings and explanation has been called for from the Collectors concerned. So far, however, as the district of Nílgiris is concerned, it appears from the subsequent explanation of the Collector that the surplus was properly distributed. The correct figures according to the Collector are adopted in the amounts shown under items (3) and (4) of the particulars of charges specified above.

Under (*b*) the receipts during the year amounted to Rs. 36,705 and the charges to Rs. 57,055. The balance in favor of Agricultural Services was thus reduced from Rs. 1,25,138 to Rs. 1,04,788 at the end of the year.

3. It is satisfactory to observe that during the year under review 435 additional pounds were opened against 62 closed. The number at the end of the year was 7,497, or 373 more than at its commencement. The Government note with pleasure the gradual improvement in the general condition of these pounds, and the steps* taken by the Board to ascertain whether the existing number of them is sufficient to meet actual requirements.

* Paragraph 9 of the Board's Proceedings.

4. *Village Service Fund.*—The total assets of this fund, including the opening balance, aggregated Rs. 50,16,012, and the charges Rs. 31,45,648, leaving at the end of the year Rs. 18,70,364, *i.e.*, Rs. 85,192 more than the opening balance. There was a falling off in both receipts and charges as compared with the previous year, and the variations have been noticed in detail in paragraphs 14 to 22 of the Board's Proceedings. The amount of the total variations under receipts, as given at paragraph 14, does not tally with that arrived at from the statement appended to paragraph 12 of the Board's Proceedings. The discrepancy requires explanation. Again the receipts of the year under report, as per statement at paragraph 12, amount to Rs. 32,30,840, but this figure differs from that given in paragraph 2.

The balances of this fund are large in the following districts:—

1. South Arcot,	4. Kistna,
2. Chingleput,	5. Tinnevelly,
3. Godávari,	6. Trichinopoly,

and the subject of utilizing them has been noticed in G.O., dated 15th February 1886, No. 123.

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

6. The following misprints occur in the Board's Proceedings and should be corrected:—

In the statement at paragraph 12, column 5, 1,45,677 should be 1,45,667.
Do. do. 14, column 5, — 1,757 should be + 1,757.
In paragraph 22, line 2, 14,546 should be 14,564.
In the statement appended to the above-mentioned para., column 2, 482 should be 464.
Do. do. do. do. 59,155 should be 59,137.

7. It only remains to notice the delay in the submission of this report, which was due in the Government office on the 31st July 1885, but was not received until the 24th February 1886. No explanation of this inordinate delay has been given, and Government trust that steps will be taken to ensure greater punctuality in the future.

(True Extract.)

H. A. Stuart.

for Ag. Secretary to Government.

To the Board of Revenue, with one enclosure returned.
,, the Financial Department.
,, the Public Works Department.
,, the Accountant-General.

Exd. P. L. Pereira.

100 Copies.

Govt. of {1886} Madras.

REVENUE.

Issued

Recd. 7/5/86 *Encl.*

G.O., 17th April 1886, No. 285.

APRIL.

Special Local Fund Report

for 1884-85, reviewed.