B. No. 906-R dy 2-April/86

Communicated to the Supdg. Engineers I & II circles & the Examiner of P. W. Accounts.

(True Extract)

(Sd) J. S. S.

Govt. of {1886} Madras.

REVENUE.

Issued

Recd. Encl.

G.O., 15th February 1886, No. 123.

B. No. 906-R dy 2-4-86

FEBRUARY.

To.

The Supg. Engrs. I & II circles
" Examiner of P.W. Accts.

Special Local Funds Budget for 1886-87

reviewed.

With order

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—again the following G.O., dated 9th December 1885, Mis. No. 6833, Revenue :—

Read—the following Office-note from Colonel J. SHAW-STEWART, R.E., Secretary to Government, Public Works Department, to the Secretary to Government, Revenue Department, dated Chepâk, 4th December 1885, No. 2753-D. :—

(G.O., No. 1281, dated 17th November 1885.)

In the Canal and Ferry Fund budget estimate of expenditure in 1886-87 by the Public Works Department, sanctioned in the above order, a sum of Rs. 26,000 is provided for the construction of the Kovur-Munjair Junction Canal. The total expenditure on the work up to 31st March 1885 was Rs. 99,312 and the current year's allotment is Rs. 28,549. The total expenditure up to March 1886 will therefore be Rs. 1,27,861. As the amount of the estimate sanctioned in G.O., No. 336 I., dated 30th March 1885, is Rs. 1,45,525, the balance still to be provided is Rs. 17,664, not Rs. 26,000.

2. In the budget estimates received from Superintending Engineers, the following sums have been applied for :—

	Rs.
1. Landing stage below the Kistna anicut	2,797
2. Maintenance of ferry road at Bezváda, Kistna Eastern Division ...	40
3. Construction and repair of ferry boats, Godávari	1,500

Item 1—is the balance of the sanctioned estimate for the work required for expenditure during 1886-87.

Item 2—is necessary to meet the cost of the annual maintenance of the ferry road.

Item 3.—In the Canal and Ferry Fund budget estimates sanctioned in the order quoted above, a sum of Rs. 1,000 only is provided. The Superintending Engineer applies for Rs. 1,500, which is the usual maintenance charge.

3. Please arrange for the issue of such subsidiary orders as may be necessary to effect the modifications noted above.

Order—dated 9th December 1885, Mis. No. 6833, Revenue.

Referred to the Board of Revenue for early remarks.

(True Extract.)

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

To the Board of Revenue.

Read—also the following Proceedings of the Board of Revenue, dated 7th January 1886, No. 39 :—

Read—the following papers :—

From the Collector	of	Anantapur,	dated	31st Aug.	1885,	No. 422.
,, ,,	of	Arcot, North,	,,	23rd Sept.	,,	,, 341.
,, ,,	of	Arcot, South,	,,	12th ,,	,,	,, 372.
,, ,,	of	,,	,,	24th Oct.	,,	,, ——
,, ,,	of	Bellary,	,,	17th Sept.	,,	,, ——
,, ,,	of	Canara, South,	,,	31st Aug.	,,	,, 2095.
,, ,,	of	,,	,,	10th Nov.	,,	,, 2655.
,, ,,	of	Chingleput,	,,	3rd Sept.	,,	,, 273.
,, ,,	of	Coimbatore,	,,	28th ,,	,,	,, 851.
,, ,,	of	Cuddapah,	,,	1st ,,	,,	,, 634.
,, ,,	of	Ganjam,	,,	28th ,,	,,	,, ——
,, ,,	of	,,	,,	1st Oct.	,,	,, ——
,, ,,	of	,,	,,	17th Nov.	,,	,, 4345.
,, ,,	of	Godávari,	,,	7th Sept.	,,	,, ——
,, ,,	of	Kistna,	,,	5th ,,	,,	,, 2920.
,, ,,	of	Kurnool,	,,	17th ,,	,,	,, 256.
,, ,,	of	Madras,	,,	16th Oct.	,,	,, 298.
,, ,,	of	Madura,	,,	31st Aug.	,,	,, 511.
,, ,,	of	Malabar,	,,	9th Sept.	,,	,, 4111.
,, ,,	of	Nellore,	,,	24th ,,	,,	,, 4968.
,, ,,	of	Nílgiris,	,,	21st ,,	,,	,, ——
,, ,,	of	,,	,,	24th Oct.	,,	,, 273.
,, ,,	of	Salem,	,,	7th Sept.	,,	,, 2213.
,, ,,	of	Tanjore,	,,	4th ,,	,,	,, ——
,, ,,	of	Tinnevelly,	,,	5th ,,	,,	,, 476.
,, ,,	of	Trichinopoly,	,,	5th ,,	,,	,, 3392.
,, ,,	of	,,	,,	11th ,,	,,	,, 3491.
,, ,,	of	Vizagapatam,	,,	30th ,,	,,	,, 1349.

Resolution—dated 7th January 1886, No. 39.

The Board resolve to submit to Government the budget estimate of receipts and charges of the Special Local funds under their control for 1886-87, accompanied by the prescribed statements.

2. *Canal and Ferry Fund.*—The canal and ferry fund budget has already been approved by Government in G.O., dated 17th November 1885, No. 1281, Revenue Department, but with reference to the Public Works Department Secretary's letter

communicated in G.O., Revenue Department, dated 9th December 1885, Mis. No. 6833, the following modifications are required in the allotments made in favor of Public Works Department for 1886-87 :—

	As passed by Government.	As now proposed in P. W.D. Secretary's letter.
	Rs.	Rs.
1. Construction of the Koyur-Munjair junction canal ...	26,000	17,664
2. Construction and repair of ferry boats, Godávari district	1,000	1,500
3. Maintenance of the ferry road at Bezváda, Kistna Eastern division	...	40
4. Landing stage below the Kistna anicut	...	2,797

The reduction in the first item necessitates a corresponding reduction in the provision for the proportionate cost of establishment and tools and plant. This amounts to about Rs. 2,000. In the revised estimate for the current year a sum of Rs. 11,000 was provided for the completion of the landing stage below the Kistna anicut. This will now be reduced by Rs. 2,800 in round numbers. In South Canara the Collector proposed to supply boats at the ferries at the cost of the fund after the expiration of the present lease on 31st March 1886. He now reports that he finds it impossible to procure in time the full number of boats which it was intended to supply, and accordingly recommends the following alterations in the estimated receipts and charges approved in the Government Order above quoted :—

	1885-86.		1886-87.	
	As already estimated.	As now estimated.	As already estimated.	As now estimated.
	Rs.	Rs.	Rs.	Rs.
Total receipts	No alteration.		20,100	18,600
Construction and repair of boats and platforms	2,000	1,000	8,000	2,500
Contribution to Local Funds ...	15,500	16,500	9,400	13,400
Total charges ...	No alteration.		20,100	18,600

The subjoined abstract shows the estimates of receipts and charges of this fund as now modified :—

Districts.	Revised Estimate of 1885-86.					Budget Estimate of 1886-87.				
	Receipts.			Charges.	Balance.	Receipts.			Charges.	Balance.
	Balance at the beginning of the year.	Receipts during the year.	Total.			Balance at the beginning of the year.	Receipts during the year.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Arcot, South	490	740	1,230	..	1,230	1,230	700	1,930	..	1,930
2. Canara, South	— 10	18,880	18,870	18,870	..	..	18,600	18,600	18,600	..
3. Cuddapah	730	590	1,320	..	1,320	1,320	780	2,100	..	2,100
4. Godávari	1,22,320	35,500	1,57,820	55,570	1,02,250	1,02,250	34,500	1,36,750	1,05,400	31,350
5. Kistna	26,380	5,700	32,080	13,750	18,330	18,330	6,000	24,330	10,350	13,980
6. Malabar	— 60	79,000	78,940	78,940	..	..	79,000	79,000	79,000	..
7. Tanjore	740	6,630	7,370	6,520	850	850	6,600	7,450	6,600	850
8. Tinnevelly	80	270	350	150	200	200	300	500	170	330
9. Trichinopoly	— 10	11,120	11,110	10,000	1,110	1,110	9,000	10,110	9,000	1,110
Total ..	1,50,660	1,58,430	3,09,090	1,83,800	1,25,290	1,25,290	1,55,480	2,80,770	2,29,120	51,650

3. *Revised Estimate for* 1885-86.—The revised estimates of receipts and charges of the current year under the other special funds are shown below in comparison with the sanctioned estimates for 1885-86 and the actuals of 1884-85. The figures furnished by the Accountant-General have been adopted for the opening balances of the current year :—

Items.	Receipts.					Charges.		
			Revised estimate of 1885-86.					
	Actuals of 1884-85.	Sanctioned estimate of 1885-86.	Balance at the beginning of the year.	Receipts during the year.	Total.	Actuals of 1884-85.	Sanctioned estimate of 1885-86.	Revised estimate of 1885-86.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound fund ..	2,38,843	2,29,840	26,960	2,43,990	2,70,950	2,34,427	2,33,150	2,41,630
2. Village Service fund.	32,20,633	32,34,720	18,60,150	31,29,620	49,89,770	31,45,648	31,89,150	31,36,190
3. Irrigation-cess fund .	44,335	41,750	55,950	45,650	1,01,600	43,922	64,390	59,130
Total ..	35,03,811	35,06,310	19,43,060	34,19,260	53,62,320	34,23,997	34,86,690	34,36,950

4. Under Pound Fund there is an increase of Rs. 14,150 under Receipts and of Rs. 8,480 under Charges, as compared with the sanctioned figures. The increase is distributed over fourteen districts and does not call for remark. The attention of the Collectors of Bellary and Tanjore is drawn to the fact that the amount proposed to be transferred to agricultural services differs from the total amount to be transferred to Local Funds and Municipalities.

5. Under Village Service Fund, the receipts and charges as now estimated exhibit a decrease of Rs. 1,05,100 and Rs. 52,960, respectively. The decrease in the receipts is chiefly due to variations in the districts named in the margin. The increased receipts in North Arcot are estimated with reference to the actuals of the past two years. The large decrease in Godávari is ascribed to the revised estimate having been fixed with reference to the land-revenue demand of fasli 1294 (1884-85), and that in Salem to the contribution payable to the Village Service Fund having been ordered to be adjusted in the last kist of the fasli year, viz., April (Board's Proceedings, dated 2nd March 1885, No. 692). The decrease in the charges is the result of a gross falling off of Rs. 80,100 in twelve districts against an increase of Rs. 27,140 in five others. The variations in North Arcot and South Arcot are not explained. The expenditure in South Arcot as estimated by the Collector includes a sum of Rs. 53,234 on account of the outstanding balance sanctioned in Board's Proceedings, dated 13th March 1885, Mis. No. 2422, to be written off the accounts as irrecoverable. The debit has been struck out as the amount should properly be deducted from the balance of demand. The decrease in Kistna is due to the construction of village chavadies having been postponed in consequence of financial pressure.

	Rs.
North Arcot	+ 25,000
Godávari	— 49,990
Nellore	— 13,530
Salem	— 62,100

Decrease.	Rs.	Increase.	Rs.
South Arcot ...	28,530	North Arcot ...	25,000
Kistna ...	39,900	Other Districts.	2,140
Other Districts.	11,670		
Total ...	80,100	Total ...	27,140

6. Under Irrigation Cess Fund, the revised estimate of receipts shows an increase of Rs. 3,900, and the charges a decrease of Rs. 5,260. The former is chiefly due to the extension of the voluntary cess system to three channels in the Kulitalai taluk of the Trichinopoly district, and the latter is the result for the most part of a decrease of Rs. 9,400 in Salem, and an increase of Rs. 3,000 in Trichinopoly. The decrease in Salem is attributed partly to postponement of works owing to financial pressure, and partly to non-receipt of instructions on Collector's letter, dated 7th February 1885,

No. 350, submitting proposals for the utilization of the balance of the fund. The Board are of opinion that the expenditure of the Irrigation Cess Fund which consists of voluntary contributions in lieu of customary labor, should not be restricted on account of financial pressure. The Collector's letter of the 7th February 1885, No. 350, and his subsequent letters on the subject were disposed of in Board's Proceedings, dated 7th July 1885, No. 2000, and 19th September 1885, No. 2674.

7. *Budget Estimate for* 1886-87.—The subjoined abstract shows the budget estimates of receipts and charges for 1886-87 as compared with the revised estimates of the current year and the actuals of 1884-85 :—

Items.	Balance at the beginning of the Year.			Receipts during the Year.			Total Receipts.		
	Budget estimate for 1886-87.	Revised estimate for 1885-86.	Actuals of 1884-85.	Budget estimate for 1886-87.	Revised estimate for 1885-86.	Actuals of 1884-85.	Budget estimate for 1886-87.	Revised estimate for 1885-86.	Actuals of 1884-85.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund ..	29,320	26,960	22,542	2,43,630	2,43,990	2,38,843	2,72,950	2,70,950	2,61,385
2. Village Service Fund ..	18,53,580	18,60,150	17,85,172	32,09,000	31,29,620	32,20,633	50,62,580	49,89,770	50,05,805
3. Irrigation Cess Fund ..	42,470	55,950	55,530	46,650	45,650	44,335	89,120	1,01,600	99,865
Total ..	19,25,370	19,43,060	18,63,244	34,99,280	34,19,260	35,03,811	54,24,650	53,62,320	53,67,055

Items.	Charges.			Balance.		
	Budget estimate for 1886-87.	Revised estimate for 1885-86.	Actuals of 1884-85.	Budget estimate for 1886-87.	Revised estimate for 1885-86.	Actuals of 1884-85.
	11	12	13	14	15	16
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund ..	250,160	2,41,630	2,34,427	22,790	29,320	26,958
2. Village Service Fund.	31,99,250	31,36,190	31,45,648	18,63,330	18,53,580	18,60,157
3. Irrigation Cess Fund.	52,150	59,130	43,922	36,970	42,470	55,943
Total ..	35,01,560	34,36,950	34,23,997	19,23,090	19,25,370	19,43,058

8. *Cattle Pound Fund.*—Including the opening balance of Rs. 29,320, the total receipts of the fund are estimated at Rs. 2,72,950 or only Rs. 2,000 in excess of the revised estimate of Rs. 2,70,950. The charges are estimated at Rs. 2,50,160, of which Rs. 1,38,860 or 56 per cent. represents the commission payable to pound-keepers ; Rs. 63,100 or 25 per cent. represents the contribution to Agricultural Services and to Local and Municipal Funds as shown in the margin, and Rs. 48,200 are provided for the construction and repair of cattle pounds. The expenditure under the last head was restricted in the current year owing to financial pressure. An increase of Rs. 18,110 over the revised estimate is accordingly provided for in the ensuing year. The proposed contribution to Agricultural services in Bellary is less than the amount to be contributed to Local Funds and Municipalities by Rs. 100 owing apparently to no portion of the surplus pound collections in Municipalities having been transferred to Agricultural Services. The Collector's attention is drawn to Board's circular memorandum, dated 9th July 1873, No. 1014, upon the subject.

	Revised Estimate, 1885-86.	Budget Estimate, 1886-87.
	Rs.	Rs.
Agricultural Services ...	37,370	31,490
Local Funds	34,990	29,960
Municipalities	2,430	1,650
Total ...	74,790	63,100

9. *Village Service Fund.*—The opening balance of this fund is estimated at Rs. 18,53,580 and the receipts of the year at Rs. 32,09,000, making a total of Rs. 50,62,580. The charges are estimated at Rs. 31,99,250, leaving a balance of Rs. 18,63,330 at the end of the year.

Items.	Actuals of 1884-85.	Revised estimate, 1885-86.	Budget estimate, 1886-87.
	RS.	RS.	RS.
Receipts.			
1. Cess collected under Act IV of 1864	13,50,035	13,63,400	13,74,400
2. Merahs collected over and above the land assessment	1,58,802	1,86,810	1,87,530
3. Deduction from Land Revenue credited to this fund	9,79,745	8,25,500	9,35,380
4. Quit-rent on enfranchised inams...	6,22,902	6,30,700	6,27,200
5. Interest on Government Promissory Notes ...	34,609	33,730	32,800
6. Interest on arrears	1,738	1,900	1,920
7. Miscellaneous receipts	38,963	42,710	43,070
8. Sale of Government Promissory Notes	...	44,870	6,700
9. Advance from Provincial Services	33,839	...	...
Total ...	32,20,633	31,29,620	32,09,000
Charges.			
1. Proportionate cost of establishment in Collectors' offices	470	535	500
2. Village establishment	31,33,475	31,22,550	31,37,950
3. Construction and repair of village chavadies ...	4,785	5,900	54,300
4. Construction of ghât huts	2,078	1,800	2,000
5. Miscellaneous charges	4,840	5,405	4,500
Total ...	31,45,648	31,36,190	31,99,250
Surplus or deficit ...	+ 74,985	— 6,570	+ 9,750

10. *Receipts—Item* 1.—The increase of Rs. 11,000 under this item over the revised estimate is chiefly due to an increase of Rs. 8,000 in Trichinopoly and of Rs. 2,000 in South Canara. The Collector of the former district explains generally that the budget estimates under the several funds have been prepared with reference to the figures entered in the revised estimate for the current year and the average receipts of the past three years. The receipts in South Canara are said to have been estimated with reference to the settled demand for fasli 1294 (1884-85).

Item 3.—The increase of Rs. 1,09,880 under this item is ascribable to the fact that the contribution payable to the fund for the current official year in Salem will be adjusted in April 1886 as explained in paragraph 4 above.

11. *Charges—Item* 2.—The increase of Rs. 15,400 under this item as compared with the revised estimates is the result of variations in the undermentioned districts :—

	Increase.	Decrease.
	RS.	RS.
South Arcot	28,030	...
South Canara	...	7,800
Nellore	...	4,500
Other districts	...	330
Total ...	28,030	12,630

The estimates for South Arcot and South Canara are in accordance with the sanctioned figures of the current year. In Nellore, the decrease is due to the contemplated reduction of establishment to avoid annual deficits.

Item 3.—The provision made in the current year for the construction and repair of village chavadies was reduced owing to financial pressure. A larger amount is accordingly provided under this head for expenditure in 1886-87.

12. The balances at the end of the year exceed a lakh of rupees in South Arcot, Chingleput, Godávari, Kistna, Tinnevelly and Trichinopoly. Proposals for utilizing the surplus in South Arcot and Kistna towards the construction of village chavadies were sanctioned in Board's Proceedings, dated 16th February 1885, Mis. No. 1462, and 13th April 1885, Mis. No. 3358, but the work has been ordered to be postponed in consequence of the financial pressure (G.O., Revenue Department, dated 2nd June 1885, No. 656). In Godávari the collection of the cess has been suspended in villages where the balance is large. The balance in Chingleput will be reduced when the revision of the village establishments is completed (G.O., dated 20th October 1885, No. 1174). For the remaining districts (Tinnevelly and Trichinopoly), proposals for revision will be submitted at an early date.

13. The total debt to Provincial revenues, due on account of sums advanced to meet the annual deficits of the Village Service Fund in the Nellore district, amounted at the end of 1884-85 to Rs. 85,573. The transactions of 1885-86 are expected to result in a deficit of Rs. 6,430 and those of 1886-87 in a surplus of Rs. 770. The total debt at the end of 1886-87 will therefore be Rs. 91,233. The Collector was requested, on 30th July 1885, to submit further information with reference to his proposals for meeting the annual deficit and liquidating the debt. He should submit his report without further delay.

14. In Kurnool the Collector's estimates for 1886-87 result in a deficit of Rs. 6,700 owing to the annual expenditure exceeding the receipts and to the accumulated balance of the district, exclusive of the invested amount of Rs. 4,46,500, having been exhausted. The Board have provided for meeting the deficit by the sale of Government promissory notes. The Collector promises to submit proposals for securing equilibrium between receipts and charges.

15. *Irrigation Cess Fund.*—The opening balance of this fund is estimated at Rs. 42,470 and the receipts of the year at Rs. 46,650, total Rs. 89,120. Of this sum it is proposed to spend Rs. 52,150, leaving a balance of Rs. 36,970. The items of expenditure are specified below :—

	RS.
Irrigation establishment	32,550
Repair, &c., of channels	19,020
Proportionate cost of Collector's office establishment	230
Miscellaneous charges	350
Total ...	52,150

In Coimbatore the estimated expenditure is less than the sanctioned and revised estimates for the current year, as the available assets are smaller.

16. The delay in the submission of this report is due to the inadequacy of the establishment sanctioned for Special Fund and forest work.

APPENDIX I.

ACTUAL receipts and charges of Special Local Funds from 1880-81 to 1884-85.

Years.	CANAL AND FERRY FUND.		CATTLE POUND FUND.		VILLAGE SERVICE FUND.		IRRIGATION CESS FUND.	
	Receipts.	Charges.	Receipts.	Charges.	Receipts.	Charges.	Receipts.	Charges.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1880-81	1,09,175	1,32,280	2,05,274	1,92,550	27,48,581	29,05,490	38,614	33,106
1881-82	1,27,529	1,41,030	2,01,701	2,18,804	33,26,060	29,85,683	47,019	37,767
1882-83	1,54,251	1,67,022	2,08,769	1,99,795	32,08,076	30,74,875	38,506	35,694
1883-84	1,62,034	1,65,322	2,26,658	2,26,305	33,98,545	31,60,194	42,753	41,276
1884-85	1,57,143	1,67,319	2,38,843	2,34,427	32,20,633	31,45,648	44,335	43,922
Total ..	7,10,132	7,72,973	10,81,245	10,71,881	1,59,01,895	1,52,71,890	2,11,227	1,91,765
Average ..	1,42,026	1,54,594	2,16,249	2,14,376	31,80,379	30,54,378	42,245	38,353

APPENDIX II.

ABSTRACT estimate of receipts and charges of Special Local Funds for 1886-87 compared with the budget and revised estimates for 1885-86.

Funds.	BALANCE AT THE BEGINNING OF THE YEAR.		RECEIPTS DURING THE YEAR.			TOTAL.	
	Revised estimate, 1885-86.	Budget estimate, 1886-87.	Sanctioned estimate, 1885-86.	Revised estimate, 1885-86.	Budget estimate, 1886-87.	Revised estimate, 1885-86.	Budget estimate, 1886-87.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Canal and Ferry Fund	1,50,660	1,25,290	1,58,420	1,58,430	1,55,480	3,09,090	2,80,770
2. Cattle Pound Fund	26,960	29,320	2,29,840	2,43,990	2,43,630	2,70,950	2,72,950
3. Village Service Fund	18,60,150	18,53,580	32,34,720	31,29,620	32,09,000	49,89,770	50,62,580
4. Irrigation Cess Fund	55,950	42,470	41,750	45,650	46,650	1,01,600	89,120
Total ..	20,93,720	20,50,660	36,64,730	35,77,690	36,54,760	56,71,410	57,05,420

Funds.	EXPENDITURE DURING THE YEAR.			BALANCE AT THE END OF THE YEAR.	
	Sanctioned estimate, 1885-86.	Revised estimate, 1885-86.	Budget estimate, 1886-87.	Revised estimate, 1885-86.	Budget estimate, 1886-87.
	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.
1. Canal and Ferry Fund	2,51,870	1,83,800	2,29,120	1,25,290	51,650
2. Cattle Pound Fund	2,33,150	2,41,630	2,50,160	29,320	22,790
3. Village Service Fund	31,89,150	31,36,190	31,99,250	18,53,580	18,63,330
4. Irrigation Cess Fund	64,390	59,130	52,150	42,470	36,970
Total ..	37,38,560	36,20,750	37,30,680	20,50,660	19,74,740

APPENDIX III.

REVISED estimate of receipts and charges on account of Special Local Funds in the several districts of the Madras Presidency during the year 1885-86.

Districts.	CANAL AND FERRY FUND.					CATTLE POUND FUND.				
	Balance at the beginning of the year.	Receipts.	Total.	Charges.	Balance.	Balance at the beginning of the year.	Receipts.	Total.	Charges.	Balance.
1	2	3	4	5	6	7	8	9	10	11
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Anantapur ..	..	..	..	..	..	440	4,000	4,440	4,210	230
2. Arcot, North ..	..	..	..	..	..	1,180	12,000	13,180	12,000	1,180
3. Arcot, South ..	490	740	1,230	..	1,230	20	13,350	13,370	12,500	870
4. Bellary ..	..	..	..	..	..	520	7,150	7,670	7,160	510
5. Canara, South ..	— 10	18,880	18,870	18,870	..	30	1,560	1,590	1,480	110
6. Chingleput ..	..	..	..	..	..	1,320	8,380	9,700	5,440	4,260
7. Coimbatore ..	..	..	..	..	..	1,430	10,400	11,830	10,510	1,320
8. Cuddapah ..	730	590	1,320	..	1,320	1,400	9,300	10,700	9,300	1,400
9. Ganjam ..	..	..	..	..	..	610	3,430	4,040	3,330	710
10. Godávari ..	1,22,320	35,500	1,57,820	55,570	1,02,250	2,140	25,210	27,350	26,140	1,210
11. Kistna	26,380	5,700	32,080	13,750	18,330	1,690	34,000	35,690	34,760	930
12. Kurnool ..	..	..	..	..	..	2,250	12,210	14,460	11,700	2,760
13. Madura ..	..	..	..	..	..	1,140	13,940	15,080	13,650	1,430
14. Malabar ..	— 60	79,000	78,940	78,940	..	..	3,630	3,630	3,630	..
15. Nellore ..	..	..	..	..	..	2,720	22,030	24,750	22,200	2,550
16. Nilgiris ..	..	..	..	..	..	210	1,600	1,810	1,600	210
17. Salem	..	..	..	..	..	2,540	11,500	14,040	12,500	1,540
18. Tanjore ..	740	6,630	7,370	6,520	850	5,800	22,980	28,780	26,130	2,650
19. Tinnevelly ..	80	270	350	150	200	220	11,620	11,840	11,610	230
20. Trichinopoly ..	— 10	11,120	11,110	10,000	1,110	990	11,200	12,190	8,450	3,740
21. Vizagapatam ..	..	..	..	..	..	310	4,500	4,810	3,330	1,480
Total ..	1,50,660	1,58,430	3,09,090	1,83,800	1,25,290	26,960	2,43,990	2,70,950	2,41,630	29,320

Districts.	VILLAGE SERVICE FUND.					IRRIGATION CESS FUND.				
	Balance at the beginning of the year.	Receipts.	Total.	Charges.	Balance.	Balance at the beginning of the year.	Receipts.	Total.	Charges.	Balance.
	12	13	14	15	16	17	18	19	20	21
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Anantapur ..	9,050	3,500	12,550	1,350	11,200	..	..	..	..	..
2. Arcot, North ..	40,650	1,60,000	2,00,650	1,61,100	39,550	..	..	..	..	..
3. Arcot, South ..	1,96,340	2,85,000	4,81,340	2,21,970	2,59,370	..	..	..	..	..
4. Bellary ..	12,110	5,850	17,960	1,900	16,060	..	..	..	..	..
5. Canara, South ..	29,520	75,020	1,04,540	86,600	17,940	..	..	..	..	..
6. Chingleput ..	1,75,460	1,70,900	3,46,360	1,43,910	2,02,450	..	..	..	..	..
7. Coimbatore ..	4,530	..	4,530	..	4,530	18,510	16,200	34,710	24,580	10,130
8. Cuddapah ..	13,840	2,50,300	2,64,140	2,54,140	10,000	..	..	..	..	..
9. Ganjam ..	2,190	4,350	6,540	4,460	2,080	..	..	..	..	..
10. Godávari ..	5,24,780	2,55,810	7,80,590	2,60,650	5,19,940	..	..	..	..	..
11. Kistna ..	1,70,970	3,81,200	5,52,170	3,86,800	1,65,370	..	..	..	..	..
12. Kurnool ..	60,320	3,43,820	4,04,140	3,77,010	27,130	..	..	..	..	..
13. Madura ..	12,970	4,510	17,480	2,900	14,580	..	..	..	..	..
14. Malabar ..	58,210	90,850	1,49,060	93,050	56,010	..	..	..	..	..
15. Nellore ..	..	1,98,470	1,98,470	2,04,900	— 6,430	..	..	..	..	..
16. Nilgiris ..	590	7,000	7,590	6,330	1,260	..	..	..	..	..
17. Salem	76,500	1,71,200	2,47,700	2,40,200	7,500	27,980	11,700	39,680	15,200	24,480
18. Tanjore ..	38,400	2,80,000	3,18,400	2,80,000	38,400	180	750	930	750	180
19. Tinnevelly ..	1,60,590	2,54,040	4,14,630	2,37,690	1,76,940	..	..	..	..	..
20. Trichinopoly ..	2,72,280	1,86,600	4,58,880	1,70,100	2,88,780	9,280	1,700	26,280	18,600	7,680
21. Vizagapatam ..	850	1,200	2,050	1,130	920	..	..	..	..	..
Total ..	18,60,150	31,29,620	49,89,770	31,36,190	18,53,580	55,950	45,650	1,01,600	59,130	42,470

APPENDIX IV.

ESTIMATE of Receipts and Charges on account of Special Local Funds in the several districts of the Madras Presidency during 1886-87.

Districts.	Canal and Ferry Fund.					Cattle Pound Fund.									
	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated charges.	Balance.	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated Charges.						Balance.
									Construction and repair of pounds.	Pound establishment, &c.	Contribution.			Total.	
											Agricultural Services.	Municipalities.	Local Funds.		
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	..	..	..	..	..	230	4,000	4,230	500	3,010	270	20	260	4,060	170
2. Arcot, North	..	..	..	..	..	1,180	12,000	13,180	500	5,700	2,900	100	2,800	12,000	1,180
3. Arcot, South	1,230	700	1,930	..	1,930	870	13,300	14,170	3,000	7,310	1,250	50	1,200	12,810	1,360
4. Bellary	..	..	..	..	..	510	7,150	7,660	1,000	4,360	950	100	950	7,360	300
5. Canara, South ..	..	18,600	18,600	18,600	..	110	1,610	1,720	500	710	160	40	120	1,530	190
6. Chingleput	..	..	..	..	..	4,260	8,350	12,610	5,000	4,840	..	..	..	9,840	2,770
7. Coimbatore	..	..	..	..	..	1,320	10,400	11,720	2,800	7,390	160	60	100	10,510	1,210
8. Cuddapah	1,320	780	2,100	..	2,100	1,400	9,300	10,700	1,160	4,460	1,840	40	1,800	9,300	1,400
9. Ganjam	..	..	..	..	..	710	3,590	4,300	780	1,890	450	20	430	3,570	730
10. Godávari	1,02,250	34,500	1,36,750	1,05,400	31,350	1,210	25,210	26,420	1,950	13,210	5,200	200	5,000	25,560	860
11. Kistna	18,330	6,000	24,330	10,350	13,980	930	34,000	34,930	3,000	21,760	5,000	150	4,850	34,760	170
12. Kurnool	..	..	..	..	..	2,760	12,210	14,970	1,500	5,480	2,970	20	2,950	12,920	2,050
13. Madura	..	..	..	..	..	1,430	13,940	15,370	2,500	8,360	1,400	100	1,300	13,660	1,710
14. Malabar	..	79,000	79,000	79,000	..	..	3,600	3,600	1,600	2,000	..	..	..	3,600	..
15. Nellore	..	..	..	..	..	2,550	20,900	23,450	3,000	9,790	4,300	300	4,000	21,390	2,060
16. Nilgiris	..	..	..	..	..	210	1,600	1,810	650	750	100	50	50	1,600	216
17. Salem	..	..	..	..	..	1,540	12,000	13,540	1,000	8,400	2,050	50	2,000	13,500	40
18. Tanjore	850	6,600	7,450	6,600	850	2,650	22,980	25,630	6,000	14,660	1,000	200	800	22,660	2,970
19. Tinnevelly	200	300	500	170	330	230	11,790	12,020	3,600	7,200	490	100	400	11,790	230
20. Trichinopoly	1,110	9,000	10,110	9,000	1,110	3,740	11,200	14,940	4,000	5,750	1,000	50	950	11,750	3,190
21. Vizagapatam	..	..	..	..	..	1,480	4,500	5,980	4,160	1,830	..	..	..	5,990	— 10
Total ..	1,25,290	1,55,480	2,80,770	2,29,120	51,650	29,320	2,43,630	2,72,950	48,200	1,38,860	31,490	1,650	29,960	2,50,160	22,790

Estimated Receipts and Charges on account of Special Local Funds in the several districts of the Madras Presidency during the year 1886-87—(*Continued*).

Districts.	Village Service Fund.					Irrigation Cess Fund.				
	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated charges.	Balance.	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated charges.	Balance.
	17	18	19	20	21	22	23	24	25	26
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Anantapur	11,200	3,500	14,700	1,350	13,350	..	..	..	..	..
2. Arcot, North	39,550	1,60,000	1,99,550	1,61,100	38,450	..	..	..	..	..
3. Arcot, South	2,59,370	2,85,000	5,44,370	2,50,500	2,93,870	..	..	..	..	..
4. Bellary	16,060	5,850	21,910	1,900	20,010	..	..	..	..	..
5. Canara, South	17,940	77,020	94,960	85,300	9,660	..	..	..	..	..
6. Chingleput	2,02,450	1,64,900	3,67,350	1,42,450	2,24,900	..	..	..	..	..
7. Coimbatore	4,530	..	4,530	..	4,530	10,130	16,200	26,330	16,100	10,230
8. Cuddapah	10,000	2,50,300	2,60,300	2,54,140	6,160	..	..	..	..	..
9. Ganjam	2,080	5,160	7,240	4,940	2,300	..	..	..	..	..
10. Godávari	5,19,940	2,55,810	7,75,750	2,60,750	5,15,000	..	..	..	..	..
11. Kistna	1,65,370	3,81,200	5,46,570	4,26,800	1,19,770	..	..	..	..	..
12. Kurnool	27,130	3,50,520	3,77,650	3,77,650	..	..	..	..	..	..
13. Madura	14,580	4,510	19,090	2,950	16,140	..	..	..	..	..
14. Malabar	56,000	91,100	1,47,110	93,000	54,110	..	..	..	..	..
15. Nellore	— 6,430	2,01,170	1,94,740	2,00,400	— 5,660	..	..	..	..	..
16. Nilgiris	1,260	6,600	7,860	6,500	1,360	..	..	..	..	..
17. Salem	7,500	2,35,500	2,43,000	2,40,200	2,800	24,480	11,700	36,180	18,200	17,980
18. Tanjore	38,400	2,80,000	3,18,400	2,80,000	38,400	180	750	930	750	180
19. Tinnevelly	1,76,940	2,55,060	4,32,000	2,38,090	1,93,910	..	..	..	..	..
20. Trichinopoly	2,88,780	1,94,600	4,83,380	1,70,100	3,13,280	7,680	18,000	25,680	17,100	8,580
21. Vizagapatam	920	1,200	2,120	1,130	990	..	..	..	..	..
Total ..	18,53,580	32,09,000	50,62,580	31,99,250	18,63,330	42,470	46,650	89,120	52,150	36,970

APPENDIX V.

Revised statement showing particulars of expenditure out of the Canal and Ferry Fund for 1886-87.

Districts.	Items.	Allotment for 1886-87. By Public Works Department.	By Revenue Department.	Total.
		Rs.	Rs.	Rs.
South Canara.	Construction and repair of boats and platforms	...	2,500	
	Construction of ferry and jangar sheds.	...	2,100	
	Repair of ferry and jangar sheds	...	400	
	Establishment	...	150	
	Contribution to Local Funds	...	13,400	
	Miscellaneous	...	50	
				18,600
Godávari	Establishment	...	2,400	
	Working charges of the Rajahmundry steam ferry.	...	7,000	
	Construction of the Kovur-Munjair junction canal.	17,660	...	
	Maintenance and repair of the Kovur-Munjair junction canal.	4,000	...	
	Purchase of a steamer for Rajahmundry ferry.	59,540	...	
	Construction and repair of ferry boats	1,500	2,000	
	Construction of bridges across irrigation canals and drainage channels.	...	3,000	
	For the improvement of landing places	...	3,000	
	Public Works department supervision	4,980	...	
	Tools and plant	220	...	
	Miscellaneous	...	100	
				1,05,400
Kistna	Construction of the landing stage below the Kistna anicut.	2,800	...	
	Maintenance of the ferry road at Bezváda.	40	...	
	Cost of supervision and tools and plant.	10	...	
	Construction and repair of ferry boats	...	6,000	
	Establishment and miscellaneous charges	...	500	
	Contribution to Local Funds	...	1,000	
				10,350
Malabar	Establishment and contingencies	...	2,800	
	Contribution to Local Funds	...	76,200	
				79,000
Tanjore	Miscellaneous charges	...	100	
	Contribution to Local Funds	...	6,500	
				6,600
Tinnevelly	Establishment	...	170	
				170
Trichinopoly	Contribution to Local Funds	...	8,000	
	Other expenditure (particulars not given).	...	1,000	
				9,000
	Total	90,750	1,38,370	2,29,120

(A true Copy and Extract.)

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

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

Order—dated 15th February 1886, No. 123, Revenue.

Miscellaneous.

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

With the foregoing Proceedings, the Board of Revenue submit the revised and budget estimates of receipts and charges of the Special Local Funds noted in the margin, for the years 1885-86 and 1886-87, respectively.

2. The Canal and Ferry Fund budget was separately received and approved in G.O., dated 17th November 1885, No. 1281, but it has now been modified with reference to a communication from the Public Works Department recorded in the G.O. read above and certain alterations in his estimates since recommended by the Collector of South Canara. The modifications are set forth in paragraph 2 of the Board's Proceedings, and the estimates, as now revised, are sanctioned.

3. The estimates of the remaining funds are approved and passed, subject to the following remarks.

4. *Revised Estimate for* 1885-86.—The assets and charges of these funds amount to Rs. 53,62,320 and Rs. 34,36,950, respectively, against the sanctioned estimate of Rs. 53,74,090 and Rs. 34,86,690. The reasons for the variations are given at length in paragraphs 4 to 6 of the Board's Proceedings, but it is not clear whether the suspension of the village cess in the district of Godávari, ordered in G.O., dated 16th February 1885, No. 198, was taken into consideration in framing the estimate. It would seem that it was not, for the decrease in receipts in that district is explained to be owing not to the suspension of the cess, but to the reduction in the land-revenue demand. The estimates would therefore appear to require revision.

The decrease in charges under the Irrigation Cess Fund is attributed to the postponement of works on account of financial pressure, and the Board recommend that the expenditure of this fund, which consists of voluntary contributions in lieu of customary labor, should not be restricted in consequence of this. The Government, in this department, agree with the Board of Revenue and resolve to remit the matter for consideration in the Financial Department, at whose instance the restrictive orders in question were issued.

The year is expected to close with a balance of Rs. 19,25,370 in favor of the funds.

5. *Budget Estimate for* 1886-87.—The receipts for the ensuing year are estimated at Rs. 34,99,280 and the charges at Rs. 35,01,560, so that the balance at the beginning of the year, as set forth in the preceding paragraph, will be reduced to Rs. 19,23,090 at the end of it.

6. *Cattle Pound Fund.*—The assets of this fund aggregate Rs. 2,72,950 against Rs. 2,70,950, the revised estimate for the current year, and the charges Rs. 2,50,160 as against Rs. 2,41,630. The increase in the latter is owing to an enhanced provision for the construction and repair of cattle pounds, the expenditure on which was restricted in the current year owing to financial pressure. The items of charges are as follow:—

	Rs.
1. Contribution to Agricultural services	31,490
2. Do. to Municipalities	1,650
3. Do. to Local Funds	29,960
4. Construction and repair of cattle pounds	48,200
5. Pound establishments, &c.	1,38,860
Total	2,50,160

7. *Village Service Fund.*—The total receipts and charges of this fund compare, as shown below, with the revised estimate for the current year :—

—	Revised estimate.	Budget estimate.	Increase.
	RS.	RS.	RS.
Receipts	49,89,770	50,62,580	72,810
Charges	31,36,190	31,99,250	63,060

The increase in receipts is mainly due to the contribution payable to the fund for the current official year in Salem having been ordered to be adjusted in April 1886. The provision for the construction and repair of village chavadies in the current year having been reduced on account of financial pressure, a larger amount has been provided under this head for expenditure in 1886-87. This accounts for the increase in charges.

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

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

Proposals for utilizing the surplus have been sanctioned in the first two districts. In the third, the cess has been ordered to be suspended. In the fourth, the balance is likely to be absorbed when the revision of the village establishments is completed. In the remaining two districts, the submission of proposals for revision at an early date is promised.

8. *Irrigation Cess Fund.*—The estimates of receipts and charges of this fund require alteration with reference to G.O., dated 23rd December 1885, No. 1398, whereby the cess was ordered to be suspended in the Salem district for a period of one year and improvements to the channels were directed to be undertaken by, and at the cost of, the Public Works Department. The Board will revise the estimates accordingly.

(True Extract.)

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

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

Exd. W. H. French.

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