

Mv Cas 5252 ✓

B. N. 1209 W 4/12-5-86

No 1899 W 4/14<sup>th</sup> July 187

P/C No 5184

Govt. of (1887) Madras.

REVENUE.

Recorded  
Decided.

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9.7.7

See  
11/9/87

(9)

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Issued

Recd. 7.7.87

Encl.

G.O., 2nd June 1887, No. 538.

13 W 1877

No 1899 W 4/14<sup>th</sup> July 187

JUNE.

W 9/17

Supp. Eng. 1577  
S. L. S. 1577  
Ex. 1577

Special Local Funds.

Reviewing report of — for 1885-86.

Reviewing to act  
M. W. 1577



2ND JUNE 1887, No. 538, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 22nd February 1887, No. 328 :—

Read—the following papers :—

|                              |                                |
|------------------------------|--------------------------------|
| Board's Proceedings,         | dated 22nd May 1886, No. 1152. |
| "                            | " 3rd July " " 1524.           |
| "                            | " 25th June " " 1447.          |
| "                            | " 4th " " " 1234.              |
| "                            | " 22nd " " " 1404.             |
| "                            | " 17th May " " 1097.           |
| "                            | " 19th June " " 1385.          |
| "                            | " 26th July " " 1679.          |
| "                            | " 21st Aug. " " 1880.          |
| "                            | " 29th June " " 1463.          |
| "                            | " 3rd July " " 1523.           |
| "                            | " 4th June " " 1238.           |
| "                            | " 2nd " " " 1228.              |
| "                            | " 18th " " " 1377.             |
| "                            | " 8th " " " 1274.              |
| "                            | " 14th " " " 1334.             |
| "                            | " 22nd May " " 1160.           |
| "                            | " 8th June " " 1273.           |
| "                            | " 9th July " " 1557.           |
| "                            | " 30th June " " 1486.          |
| "                            | " 4th " " " 1239.              |
| "                            | " 12th July " " 1579.          |
| From the Collr. of S. Canara | " 15th " " " 1866.             |
| " Vizagapatam                | " 7th Aug. " " 1388.           |
| " Malabar                    | " 21st Sept. " " 4090.         |
| " Cuddapah                   | " 22nd Nov. " " 960.           |
| " Madura                     | " 24th " " " 570.              |
| " Trichinopoly               | " 13th Dec. " " 4576.          |
| " Tanjore                    | " 16th " " " 532.              |
| " Ganjam                     | " 22nd " " " 5216.             |
| " South Arcot                | " 23rd " " " 562.              |
| "                            | " 23rd " " " 563.              |
| Board's Proceedings          | " 5th Aug. " " 3059, R.S.      |
| "                            | " 13th Sept. " " 3703, Mis.    |
| "                            | " 1st Nov. " " 4512, R.S.      |
| "                            | " 6th " " " 8268, Mis.         |
| "                            | " 11th " " " 4704, R.S.        |
| "                            | " 16th " " " 4794, R.S.        |
| "                            | " 17th " " " 4824, R.S.        |
| "                            | " 23rd Dec. " " 9543, Mis.     |



Resolution—dated 22nd February 1887, No. 328.

The Board resolve to submit to Government their report for 1885-86 on the operations of the Special Local Funds under their control, viz. :—

The Cattle Pound Fund,  
The Village Service Fund,

The Canal and Ferry Fund, and  
The Irrigation Cess Fund.

2. The receipts during the year, including the opening balance on the 1st April 1885, amounted to Rs. 61,83,353 and the charges to Rs. 36,40,810, leaving a balance of Rs. 25,42,543. The subjoined statement shows the transactions of each fund :—

| Funds.                      | Balance on 1st April 1885. | Receipts in 1885-86. | Total.    | Expenditure in 1885-86. | Balance on 31st March 1886. |
|-----------------------------|----------------------------|----------------------|-----------|-------------------------|-----------------------------|
|                             | RS.                        | RS.                  | RS.       | RS.                     | RS.                         |
| 1. Cattle Pound Fund ...    | 26,958                     | 2,45,768             | 2,72,726  | 2,30,015                | 42,711                      |
| 2. Village Service Fund ... | 18,70,363                  | 35,32,734            | 54,03,097 | 31,73,396               | 22,29,701                   |
| 3. Canal and Ferry Fund ... | 1,50,663                   | 2,40,768             | 3,91,431  | 1,94,428                | 1,97,003                    |
| 4. Irrigation Cess Fund ... | 55,943                     | 60,156               | 1,16,099  | 42,971                  | 73,128                      |
| Total ...                   | 21,03,927                  | 40,79,426            | 61,83,353 | 36,40,810               | 25,42,543                   |
| Agricultural Services ...   | 1,04,679                   | 45,932               | 1,50,611  | 58,048                  | 92,563                      |
| Total ...                   | 22,08,606                  | 41,25,358            | 63,33,964 | 36,98,858               | 26,35,106                   |

3. The figures adopted throughout this report are those reported by the Accountant-General.

4. *Pound Fund.*—The following statement shows the receipts and charges under Pound Fund in the several districts, the charges including the contributions to Agricultural services and to Local and Municipal Funds :—

| Districts.          | 1884-85. |           |                 |          | 1885-86. |           |          |
|---------------------|----------|-----------|-----------------|----------|----------|-----------|----------|
|                     | Balance. | Receipts. | Total Receipts. | Charges. | Balance. | Receipts. | Total.   |
| 1                   | 2        | 3         | 4               | 5        | 6        | 7         | 8        |
|                     | RS.      | RS.       | RS.             | RS.      | RS.      | RS.       | RS.      |
| 1. Anantapur ..     | 371      | 3,851     | 4,222           | 3,780    | 442      | 4,500     | 4,942    |
| 2. Arcot, North ..  | 418      | 11,264    | 11,682          | 10,506   | 1,176    | 12,522    | 13,698   |
| 3. Arcot, South ..  | 654      | 13,396    | 14,050          | 14,032   | 18       | 11,592    | 11,610   |
| 4. Bellary ..       | 1,339    | 5,824     | 7,163           | 6,645    | 518      | 6,404     | 6,922    |
| 5. Canara, South .. | 171      | 1,511     | 1,682           | 1,655    | 27       | 1,537     | 1,564    |
| 6. Chingleput ..    | 1,031    | 8,590     | 9,621           | 8,301    | 1,320    | 8,675     | 9,995    |
| 7. Coimbatore ..    | 448      | 10,765    | 11,213          | 9,783    | 1,430    | 11,130    | 12,560   |
| 8. Cuddapah ..      | 1,550    | 9,432     | 10,982          | 9,579    | 1,403    | 8,884     | 10,287   |
| 9. Ganjam ..        | 618      | 3,304     | 3,922           | 3,212    | 610      | 3,784     | 4,394    |
| 10. Godavari ..     | 2,362    | 22,562    | 24,924          | 22,784   | 2,140    | 26,792    | 28,932   |
| 11. Kistna ..       | 3,044    | 33,329    | 36,373          | 34,686   | 1,687    | 36,609    | 38,296   |
| 12. Kurnool ..      | 1,564    | 12,445    | 14,009          | 11,761   | 2,248    | 12,961    | 15,209   |
| 13. Madura ..       | 1,713    | 13,862    | 15,575          | 14,432   | 1,143    | 13,806    | 14,949   |
| 14. Malabar ..      | 516      | 3,506     | 4,022           | 4,024    | — 2      | 4,493     | 4,491    |
| 15. Nellore ..      | 3,352    | 21,840    | 25,192          | 22,468   | 2,724    | 20,410    | 23,134   |
| 16. Nilgiris ..     | 198      | 1,406     | 1,604           | 1,395    | 209      | 1,342     | 1,551    |
| 17. Salem ..        | 353      | 11,620    | 11,973          | 9,431    | 2,542    | 11,169    | 13,711   |
| 18. Tanjore ..      | 539      | 23,579    | 24,118          | 18,316   | 5,802    | 20,423    | 26,225   |
| 19. Tinnevely ..    | 1,045    | 12,048    | 13,093          | 12,869   | 224      | 11,284    | 11,508   |
| 20. Trichinopoly .. | 1,018    | 10,262    | 11,280          | 10,293   | 987      | 12,207    | 13,194   |
| 21. Vizagapatam ..  | 338      | 4,447     | 4,785           | 4,475    | 310      | 5,244     | 5,554    |
| Total ..            | 22,542   | 2,38,843  | 2,61,385        | 2,34,427 | 26,958   | 2,45,768  | 2,72,726 |

| Districts.          | 1885-86—continued. |                                               |                     |                                   |                         |                    |          | Balance. |
|---------------------|--------------------|-----------------------------------------------|---------------------|-----------------------------------|-------------------------|--------------------|----------|----------|
|                     | Establishment.     | Construc-<br>tion and<br>repair of<br>pounds. | Miscella-<br>neous. | Contributions.                    |                         |                    | Total.   |          |
|                     |                    |                                               |                     | To Agri-<br>cultural<br>services. | To Muni-<br>cipalities. | To Local<br>Funds. |          |          |
|                     |                    |                                               |                     |                                   |                         |                    |          |          |
| 9                   | 10                 | 11                                            | 12                  | 13                                | 14                      | 15                 | 16       |          |
|                     | RS.                | RS.                                           | RS.                 | RS.                               | RS.                     | RS.                | RS.      | RS.      |
| 1. Anantapur ..     | 2,986              | 178                                           | 257                 | 588                               | 40                      | 548                | 4,597    | 345      |
| 2. Arcot, North ..  | 6,029              | 141                                           | 2                   | 3,037                             | 86                      | 2,951              | 12,246   | 1,452    |
| 3. Arcot, South ..  | 5,937              | 1,228                                         | 321                 | 1,874                             | 42                      | 1,832              | 11,234   | 376      |
| 4. Bellary ..       | 3,189              | 867                                           | 862                 | ..                                | ..                      | ..                 | 4,918    | 2,000    |
| 5. Canara, South .. | 627                | 457                                           | 140                 | ..                                | ..                      | ..                 | 1,224    | 340      |
| 6. Chingleput ..    | 4,273              | 959                                           | 555                 | ..                                | ..                      | ..                 | 5,787    | 4,208    |
| 7. Coimbatore ..    | 6,367              | 146                                           | 1,122               | ..                                | ..                      | ..                 | 7,635    | 4,925    |
| 8. Cuddapah ..      | 4,010              | 40                                            | 118                 | 2,481                             | 51                      | 2,430              | 9,130    | 1,157    |
| 9. Ganjam ..        | 1,950              | 385                                           | 132                 | 623                               | 23                      | 600                | 3,713    | 681      |
| 10. Godavari ..     | 10,924             | 216                                           | 404                 | 6,740                             | 254                     | 6,486              | 25,024   | 3,908    |
| 11. Kistna ..       | 18,833             | 1,175                                         | 2,610               | 6,824                             | 201                     | 6,623              | 36,266   | 2,030    |
| 12. Kurnool ..      | 5,556              | 38                                            | 357                 | 1,912                             | 8                       | 1,904              | 9,775    | 5,434    |
| 13. Madura ..       | 8,111              | 2                                             | 232                 | 2,673                             | 71                      | 2,602              | 13,691   | 1,258    |
| 14. Malabar ..      | 1,674              | 559                                           | 5                   | ..                                | ..                      | ..                 | 2,238    | 2,253    |
| 15. Nellore ..      | 9,566              | 1,092                                         | 294                 | 4,922                             | 220                     | 4,702              | 20,796   | 2,338    |
| 16. Nilgiris ..     | 718                | 416                                           | 19                  | ..                                | ..                      | ..                 | 1,153    | 398      |
| 17. Salem ..        | 4,276              | 545                                           | 1,263               | 2,443                             | 38                      | 2,405              | 10,970   | 2,741    |
| 18. Tanjore ..      | 12,637             | 222                                           | 1,300               | 4,528                             | 814                     | 3,664              | 23,165   | 3,060    |
| 19. Tinnevely ..    | 6,538              | 952                                           | 662                 | 1,514                             | 156                     | 1,358              | 11,180   | 328      |
| 20. Trichinopoly .. | 7,415              | 696                                           | 53                  | 2,152                             | 29                      | 2,123              | 12,468   | 726      |
| 21. Vizagapatam ..  | 1,858              | 945                                           | 2                   | ..                                | ..                      | ..                 | 2,805    | 2,749    |
| Total ..            | 1,23,474           | 11,259                                        | 10,710              | 42,311                            | 2,033                   | 40,228             | 2,30,015 | 42,711   |

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."

5. The particulars of receipts appear from the following statement :—

| Districts.          | Fines levied on stray cattle. | Sale-proceeds of impounded cattle. | Miscellaneous. | Total.   |
|---------------------|-------------------------------|------------------------------------|----------------|----------|
|                     | RS.                           | RS.                                | RS.            | RS.      |
| 1. Anantapur ..     | 4,098                         | 398                                | 4              | 4,500    |
| 2. Arcot, North ..  | 12,028                        | 494                                | ..             | 12,522   |
| 3. Arcot, South ..  | 10,395                        | 904                                | 293            | 11,592   |
| 4. Bellary ..       | 4,379                         | 1,020                              | 1,005          | 6,404    |
| 5. Canara, South .. | 1,064                         | 402                                | 71             | 1,537    |
| 6. Chingleput ..    | 8,134                         | 255                                | 286            | 8,675    |
| 7. Coimbatore ..    | 8,989                         | 1,063                              | 1,078          | 11,130   |
| 8. Cuddapah ..      | 8,253                         | 512                                | 119            | 8,884    |
| 9. Ganjam ..        | 3,585                         | 70                                 | 129            | 3,784    |
| 10. Godavari ..     | 24,890                        | 1,585                              | 317            | 26,792   |
| 11. Kistna ..       | 31,002                        | 3,008                              | 2,599          | 36,609   |
| 12. Kurnool ..      | 11,758                        | 1,199                              | 4              | 12,961   |
| 13. Madura ..       | 13,238                        | 543                                | 25             | 13,806   |
| 14. Malabar ..      | 2,849                         | 1,616                              | 28             | 4,493    |
| 15. Nellore ..      | 18,879                        | 1,338                              | 193            | 20,410   |
| 16. Nilgiris ..     | 1,235                         | 78                                 | 29             | 1,342    |
| 17. Salem ..        | 9,370                         | 705                                | 1,094          | 11,169   |
| 18. Tanjore ..      | 18,202                        | 1,400                              | 821            | 20,423   |
| 19. Tinnevely ..    | 9,957                         | 672                                | 655            | 11,284   |
| 20. Trichinopoly .. | 10,507                        | 1,196                              | 504            | 12,207   |
| 21. Vizagapatam ..  | 4,213                         | 663                                | 368            | 5,244    |
| Total ..            | 2,17,025                      | 19,121                             | 9,622          | 2,45,768 |



|            |     | Receipts.<br>RS. |
|------------|-----|------------------|
| 1884-85    | ... | 2,38,843         |
| 1885-86    | ... | 2,45,768         |
| Difference | ... | + 6,925          |

6. Compared with 1884-85 the receipts increased by Rs. 6,925 or 2.8 per cent. This was the result of a gross increase of Rs. 15,198 in thirteen districts and a gross decrease of Rs. 8,273 in eight districts as shown below:—

| Districts.           | Increase. | Districts.          | Decrease. |
|----------------------|-----------|---------------------|-----------|
|                      | RS.       |                     | RS.       |
| 1. Anantapur ...     | 649       | 1. Arcot, South ... | 1,804     |
| 2. Arcot, North ...  | 1,258     | 2. Cuddapah ...     | 548       |
| 3. Bellary ...       | 580       | 3. Madura ...       | 56        |
| 4. Canara, South ... | 26        | 4. Nellore ...      | 1,430     |
| 5. Chingleput ...    | 85        | 5. Nilgiris ...     | 64        |
| 6. Coimbatore ...    | 365       | 6. Salem ...        | 451       |
| 7. Ganjam ...        | 480       | 7. Tanjore ...      | 3,156     |
| 8. Godavari ...      | 4,230     | 8. Tinnevely ...    | 764       |
| 9. Kistna ...        | 3,280     |                     |           |
| 10. Kurnool ...      | 516       |                     |           |
| 11. Malabar ...      | 987       |                     |           |
| 12. Trichinopoly ... | 1,945     |                     |           |
| 13. Vizagapatam ...  | 797       |                     |           |
| Total ...            | 15,198    | Total ...           | 8,273     |

The increase was large in Godavari, Kistna, Trichinopoly and North Arcot. In Godavari, it is ascribed partly to increased cultivation, and partly to the greater vigilance exercised by servants of the Public Works and Local Fund Department in impounding cattle found trespassing on canal banks and road sides. In Kistna, the explanation given is that more cattle were impounded than in the preceding year. In Trichinopoly and North Arcot, the increase was the result of the large number of new pounds opened in the middle and close of the preceding year.

7. Of the districts which show a decrease, the falling off in Tanjore and South Arcot was nearly as large as the increase in them in 1884-85 compared with 1883-84. The decrease in the former is ascribed to the greater care taken by the mirasidars with their cattle, and the same cause more or less accounts for the decrease in South Arcot, Cuddapah and Nellore. In Salem, the falling off was nominal, and was due to the discontinuance of the system of granting advances to the pound-keepers for feeding charges which, when recovered, were shown under receipts.

|                                                | Decrease in<br>1885-86,<br>compared<br>with<br>1884-85. | Increase in<br>1884-85,<br>compared<br>with<br>1883-84. |
|------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
|                                                | RS.                                                     | RS.                                                     |
| Tanjore ...                                    | 3,156                                                   | 3,074                                                   |
| South Arcot ...                                | 1,804                                                   | 1,485                                                   |
| Decrease ...                                   | 4,412                                                   | 25,025                                                  |
|                                                | or 1.8 per cent. or 14.6 per cent.                      |                                                         |
| Vide telegram from Govt., dated 28th May 1885. |                                                         |                                                         |

|             | Surplus available.<br>RS. |
|-------------|---------------------------|
| 1884-85 ... | 90,917                    |
| 1885-86 ... | 1,27,283                  |

\* NOTE.—These figures have been adopted from the revised statement furnished by the Accountant-General and embodied in Board's Proceedings, No. 796, dated 31st March 1886.

8. Charges. — The total charges amounted to Rs. 2,30,015, or 1.8 per cent. less than those of 1884-85. Excluding the contribution to Agricultural services and Local and Municipal Funds, the decrease was 14.6 per cent. The decline was mainly due to the orders of Government restricting expenditure in view of financial exigencies.

9. The surplus available for transfer to the Agricultural services and to Local and Municipal Funds was thus larger than in 1884-85. Rs. 42,311 were transferred to Agricultural services, Rs. 40,228 to Local, and Rs. 2,033 to Municipal Funds, against Rs. 32,318,\* Rs. 30,059,\* and Rs. 1,582,\* respectively, in 1884-85. The distribution between Agricultural services

and Local or Municipal Funds was equal except in Tanjore, where Rs. 50 more were transferred to the former than to the latter, to adjust an over-credit made to Municipal Funds in 1884-85. Of the total charges, 53.7 per cent. were for establishment, 4.9 per cent. for construction and repair of pounds, 4.6 per cent. for miscellaneous, and 36.8 per cent. for contribution to Agricultural services and to Local and Municipal Funds. The ratio of the charges under the several heads above specified to the total receipts was 50.2, 4.6, 4.3, and 34.4 per cent. respectively.

10. The number of pounds existing at the beginning of the year, the number closed, and the number newly opened are shown below:—

| Districts.           | NUMBER OF POUNDS.         |                          |                            |                           |
|----------------------|---------------------------|--------------------------|----------------------------|---------------------------|
|                      | At the end of<br>1884-85. | Abolished in<br>1885-86. | Constructed in<br>1885-86. | At the end of<br>1885-86. |
| 1. Anantapur ...     | 134                       | ...                      | 4                          | 138                       |
| 2. Arcot, North ...  | 305                       | ...                      | ...                        | 305                       |
| 3. Arcot, South ...  | 391                       | * 3                      | 5                          | 393                       |
| 4. Bellary ...       | 199                       | ...                      | 28                         | 227                       |
| 5. Canara, South ... | 812                       | ...                      | 14                         | 826                       |
| 6. Chingleput ...    | 138                       | ...                      | 3                          | 141                       |
| 7. Coimbatore ...    | 567                       | .. †                     | ...†                       | 567                       |
| 8. Cuddapah ...      | 344                       | ...                      | ...                        | 344                       |
| 9. Ganjam ...        | 135                       | ...                      | 12                         | 147                       |
| 10. Godavari ...     | 378                       | ...                      | 4                          | 382                       |
| 11. Kistna ...       | 948                       | ...                      | 5                          | 953                       |
| 12. Kurnool ...      | 274                       | ...                      | 1                          | 275                       |
| 13. Madura ...       | 577                       | ...                      | ...                        | 577                       |
| 14. Malabar ...      | 438                       | 1                        | 5                          | 442                       |
| 15. Nellore ...      | 359                       | ...                      | 7                          | 366                       |
| 16. Nilgiris ...     | 11                        | ...                      | ...                        | 11                        |
| 17. Salem ...        | 245                       | ...                      | 3                          | 248                       |
| 18. Tanjore ...      | 215                       | 4                        | 8                          | 219                       |
| 19. Tinnevely ...    | 696                       | 3                        | 3                          | 696                       |
| 20. Trichinopoly ... | 203                       | ...                      | ...                        | 203                       |
| 21. Vizagapatam ...  | 151                       | ...                      | 6                          | 157                       |
| Total ...            | 7,520                     | 11                       | 108                        | 7,617                     |

\* The figure given by the Collector is only 1, but apparently the two pounds mentioned in paragraph 17 of his report as having been closed in the Kallakurchi taluk have not been taken into account.

† Information on these points has not yet been furnished by the Collector.

The number of pounds shown in the above statement as existing at the beginning of the year differs from that given in paragraph 8 of Board's Proceedings, dated 9th February 1886, No. 357 by 23. In the latter, the number for Bellary was by a clerical error entered as 179 instead of 199, and three pounds were inadvertently omitted by the Collectors of Tinnevely, Ganjam and Nilgiris. Only 11 pounds were closed during the year against 62 in 1884-85. On the other hand, the number newly constructed was only 108 against 435. This was due, as already observed, to the restriction imposed on expenditure. The memorandum and the map showing the distances between pounds, called for in paragraph 9 of Board's Proceedings, dated 9th February 1886, No. 357, have as yet been received from only thirteen districts.

11. The condition of the pounds was on the whole satisfactory. The following is a brief account of their condition in the several districts as reported by the Collectors:—

Anantapur.—The pounds are substantial buildings and in good order. Water-troughs were provided in the Assistant and General Duty Deputy Collector's divisions, and their want in the Penukonda division was temporarily remedied. No urgent



necessity was felt for feeding-racks in the pounds in the Head Assistant's division. In the Gooty division, feeding-racks were supplied. Shady ever-green trees were planted in most pounds and were thriving fairly.

*Arcot, North.*—Owing to restriction of expenditure, no improvement was effected as regards water-troughs and feeding-racks. All the existing pounds were in good condition.

*Arcot, South.*—All the pounds were in good condition. Most of them are thatched buildings. Owing to the financial restriction, much progress could not be made in the construction of substantial buildings.

*Bellary.*—Of the pounds in the district, sixty-five were classed as pukka and the rest as kacha. Two hundred and fourteen were provided with water-troughs, but only eighty had feeding-racks. Except at seventy-six pounds, the attempt to grow trees proved futile, the saplings withering away, but renewed attempts were being made. Of the twenty-eight new pounds opened during the year, two were constructed by the ryots at their own cost.

*Canara, South.*—The Government pounds are substantial buildings, and were in serviceable order with the exception of two, one of which will be reconstructed and the other repaired at an early date. There were feeding-racks in all the Government pounds; water-troughs existed in twenty-seven pounds. Almost all the pounds had shady trees close by. In the case of private pounds, the owners, who are ex-officio poundkeepers, made their own arrangements in regard to water-troughs, &c. These pounds also were generally in good condition.

*Chingleput.*—Of the pounds in this district, thirty-six had walls of brick and mud, ninety-nine had mud walls, and the remaining six were merely fenced enclosures. One hundred and thirty-four pounds had water-troughs and feeding-racks.

*Coimbatore.*—In this district, many of the pounds were in need of repairs, feeding-racks and water-troughs.

*Cuddapah.*—Almost all the pounds in the district had feeding-racks and water-troughs, and were in fair condition. In the Temporary Deputy Collector's division, twenty-eight villages were without pounds. The restrictive orders regarding expenditure having been removed, the number of pounds will be increased. Measures were, and will be, taken to plant trees in all the pounds.

*Ganjam.*—In this district, seventy pounds were in good condition, and eighty-one had feeding-racks and water-troughs. Trees planted about the pounds were thriving in all divisions except Chicacole.

*Godavari.*—The condition of the pounds was on the whole fair; urgent repairs alone were executed. Almost all the pounds having been already provided with water-troughs and feeding-racks, no charge was incurred on this account during the year.

*Kistna.*—Forty-six pounds were repaired and provided with appliances; 350 were in need of repairs which would have been attended to but for the orders restricting expenditure. Fifty-four were mere fenced enclosures. The pounds were generally in good working order.

*Kurnool.*—Of the 275 pounds in the district, 251 were in good order, and the rest in need of repairs. Owing to the orders restricting expenditure, the construction of water-troughs and the planting of trees were not carried out.

*Madura.*—Of the 577 pounds, 206 are substantial structures; about 446 had water-troughs and feeding-racks. Trees were planted in 220 pounds, and arrangements were being made to plant them in the remaining pounds. In regard to the thirty-one pounds closed in the Melur taluk and noticed in paragraph 9 of Board's Proceedings, dated 9th February 1886, No. 357, the Collector reports that they were constructed by the villagers themselves at a small cost of Rs. 5 or Rs. 6, and that no expenditure was incurred by Government on them.

*Malabar.*—Of the pounds at the beginning of the year, viz., 438, 161 belonged to Government; the rest were rented buildings. Three pounds were constructed and two rented during the year. Most of the Government pounds were in good condition,

and had feeding-racks and water-troughs. The private pounds had feeding-racks, but only some of them had water-troughs also.

*Nellore.*—Of the seven new pounds constructed during the year, one was built by the ryots and another by a village munsif. To two more, the ryots contributed half and two-thirds of the cost, respectively. Ninety-six pounds had feeding-racks and water-troughs. In a large number of pounds, trees were planted. Of the 36 pounds in the district, 205 were in good condition and 27 received repairs during the year.

*Nilgiris.*—Out of eleven pounds, five were substantial buildings in good condition; one was of stone and mud but with no roof; the rest were mere fenced enclosures, some of which were thatched.

*Salem.*—The pounds in this district were all in good condition and had water-troughs and feeding-racks. Attention was given to planting trees for shade.

*Tanjore.*—The condition of the pounds was on the whole satisfactory. Ninety-nine were substantial buildings; seventy-three had brick or mud walls with thatched sheds; six brick or mud walls only; nineteen were mere fenced enclosures; one was located in a private building of the village munsif; the rest had no buildings at all. One hundred and eleven had both feeding-racks and water-troughs; sixty-six more water-troughs only; three had mud pots; the rest none.

*Tinnevely.*—The number of pounds was 696. Of these, nineteen were substantial buildings. Seven had no roofs but were enclosed with brick walls. Two hundred and ten more had mud walls with thatched or tiled roofs, and a further number of 380 had mud walls only without roofs. Thirty-three pounds were mere fenced enclosures and twelve had not even these. Water-troughs existed in 507 pounds and feeding-racks in 209. There were 122 pounds with neither troughs nor feeding-racks. In 185 pounds trees were planted.

*Trichinopoly.*—The pounds were in good order and were provided with water-troughs and feeding-racks. There were trees in or close to almost all the pounds.

*Vizagapatam.*—Of the 157 pounds in the district, ten were of good construction, the rest were structures with mud walls and rough gate-ways. One hundred and twelve were in good condition and forty-five in need of repairs. Most of the pounds had water-troughs and feeding-racks. Trees were planted in almost all the pounds and were thriving.

12. The receipts and charges under Agricultural services, as reported by the Accountant-General, are noted below:—

|                            | RS.      |
|----------------------------|----------|
| Balance on 1st April 1885  | 1,04,679 |
| Receipts                   | 45,932   |
|                            | <hr/>    |
| Charges                    | 1,50,611 |
|                            | 58,048   |
|                            | <hr/>    |
| Balance on 31st March 1886 | 92,563   |

The opening balance given above differs from that entered at paragraph 11 of Board's Proceedings, 9th February 1886, No. 357. The figure now adopted is taken from the revised final statement of the Accountant-General embodied in Board's Proceedings, 31st March 1886, No. 796.

13. *Village Service Fund.*—This is the most important of the Special funds. The receipts consist of (1) the cess levied under Act IV of 1864, (2) quit-rent on enfranchised village service inams, (3) merahs collected over and above the land assessment, (4) deductions from the beriz (assessment demand), and (5) certain miscellaneous items.

14. Act IV of 1864 was extended during the year, with retrospective effect from fasli 1293 (1883-84), to the Kandigai village in the Chingleput district. This was originally a shrotriem village, but having been purchased by Government in a revenue sale, it was converted into ryotwar.

With this exception, the districts or portions of districts in which the Act was in force remained the same as in the preceding year.



15. The following statement shows the receipts under the main heads of revenue with the charges of the year. The demand, collection and balance statement calculated for the fasli year 1295 (1885-86) is given separately in the appendix :—

| Districts.             | 1884-85.                         |           |           |              | Balance on<br>31st March<br>1885. | 1885-86.                         |                                                                |
|------------------------|----------------------------------|-----------|-----------|--------------|-----------------------------------|----------------------------------|----------------------------------------------------------------|
|                        | Balance on<br>1st April<br>1884. | Receipts. | Total.    | Expenditure. |                                   | Receipts.                        |                                                                |
|                        |                                  |           |           |              |                                   | Cess under<br>Act IV of<br>1864. | Merahs<br>collected in<br>addition to<br>land assess-<br>ment. |
| 1                      | 2                                | 3         | 4         | 5            | 6                                 | 7                                | 8                                                              |
|                        | RS.                              | RS.       | RS.       | RS.          | RS.                               | RS.                              | RS.                                                            |
| 1. Anantapur .. ..     | 7,529                            | 2,678     | 10,207    | 1,156        | 9,051                             | ..                               | ..                                                             |
| 2. Arcot, North .. ..  | 59,027                           | 1,61,406  | 2,20,433  | 1,69,581     | 50,852                            | 34,892                           | 46,733                                                         |
| 3. Arcot, South .. ..  | 1,78,234                         | 2,89,776  | 4,68,010  | 2,71,668     | 1,96,342                          | 45,646                           | ..                                                             |
| 4. Bellary .. ..       | 9,280                            | 5,642     | 14,922    | 2,810        | 12,112                            | 324                              | ..                                                             |
| 5. Canara, South .. .. | 36,423                           | 68,169    | 1,04,592  | 75,068       | 29,524                            | 41,636                           | ..                                                             |
| 6. Chingleput .. ..    | 1,59,217                         | 1,57,086  | 3,16,303  | 1,40,841     | 1,75,462                          | 1,29,795                         | ..                                                             |
| 7. Coimbatore .. ..    | 3,675                            | 887       | 4,562     | 31           | 4,531                             | ..                               | ..                                                             |
| 8. Cuddapah .. ..      | 33,149                           | 2,31,743  | 2,64,892  | 2,51,051     | 13,841                            | 1,33,342                         | ..                                                             |
| 9. Ganjam .. ..        | 2,178                            | 503       | 2,681     | 494          | 2,187                             | ..                               | ..                                                             |
| 10. Godavari .. ..     | 4,94,834                         | 2,87,308  | 7,82,142  | 2,57,367     | 5,24,775                          | 1,40,509                         | ..                                                             |
| 11. Kistna .. ..       | 1,29,259                         | 4,18,032  | 5,47,291  | 3,76,323     | 1,70,968                          | 2,84,969                         | ..                                                             |
| 12. Kurnool .. ..      | 91,520                           | 3,47,796  | 4,39,316  | 3,78,993     | 60,323                            | 95,078                           | ..                                                             |
| 13. Madura .. ..       | 11,102                           | 4,754     | 15,856    | 2,884        | 12,972                            | ..                               | ..                                                             |
| 14. Malabar .. ..      | 59,884                           | 90,814    | 1,50,698  | 92,487       | 58,211                            | ..                               | 91,578                                                         |
| 15. Nellore .. ..      | ..                               | 2,08,250  | 2,08,250  | 2,08,250     | ..                                | 1,47,757                         | 118                                                            |
| 16. Nilgiris .. ..     | ..                               | 5,947     | 5,947     | 5,356        | 591                               | 5,458                            | ..                                                             |
| 17. Salem .. ..        | 72,862                           | 2,40,520  | 3,13,382  | 2,36,880     | 76,502                            | 1,23,376                         | ..                                                             |
| 18. Tanjore .. ..      | 39,344                           | 2,67,710  | 3,07,054  | 2,68,652     | 38,402                            | ..                               | ..                                                             |
| 19. Tinnevely .. ..    | 1,55,483                         | 2,43,015  | 3,98,498  | 2,37,909     | 1,60,589                          | 1,88,726                         | ..                                                             |
| 20. Trichinopoly .. .. | 2,41,360                         | 1,97,110  | 4,38,470  | 1,66,195     | 2,72,275                          | 1,29,078                         | ..                                                             |
| 21. Vizagapatam .. ..  | 812                              | 1,693     | 2,505     | 1,652        | 853                               | ..                               | ..                                                             |
| Total ..               | 17,85,172                        | 32,30,839 | 50,16,011 | 31,45,648    | 18,70,363                         | 15,00,586                        | 1,38,429                                                       |

| Districts.             | 1885-86—continued.    |                                  |           |                |           | Total including balance. | Expenditure. | Balance at the end of the year. |
|------------------------|-----------------------|----------------------------------|-----------|----------------|-----------|--------------------------|--------------|---------------------------------|
|                        | Receipts—continued.   |                                  |           |                |           |                          |              |                                 |
|                        | Deduction from beriz. | Quit-rent on enfranchised inams. | Interest. | Miscellaneous. | Total.    |                          |              |                                 |
|                        | 9                     | 10                               | 11        | 12             | 13        |                          |              |                                 |
|                        | rs.                   | rs.                              | rs.       | rs.            | rs.       | rs.                      | rs.          | rs.                             |
| 1. Anantapur .. ..     | 503                   | ..                               | ..        | 2,623          | 3,126     | 12,177                   | 1,303        | 10,874                          |
| 2. Arcot, North .. ..  | 43,425                | 14,053                           | ..        | 5,570          | 1,44,673  | 1,95,525                 | 1,51,598     | 43,927                          |
| 3. Arcot, South .. ..  | 3,14,967              | ..                               | ..        | ..             | 3,60,613  | 5,56,955                 | 2,77,964     | 2,78,991                        |
| 4. Bellary .. ..       | ..                    | 161                              | ..        | 9,326          | 9,811     | 21,923                   | 3,988        | 17,935                          |
| 5. Canara, South .. .. | 33,975                | ..                               | 1         | 52             | 75,664    | 1,05,188                 | 85,228       | 19,960                          |
| 6. Chingleput .. ..    | 18,498                | 55,331                           | 1         | ..             | 2,03,625  | 3,79,087                 | 1,41,746     | 2,37,341                        |
| 7. Coimbatore .. ..    | ..                    | ..                               | ..        | 869            | 899       | 5,430                    | 64           | 5,366                           |
| 8. Cuddapah .. ..      | 796                   | 1,56,634                         | 165       | 10,626         | 3,01,563  | 3,15,404                 | 2,53,036     | 62,368                          |
| 9. Ganjam .. ..        | 428                   | ..                               | ..        | 55             | 483       | 2,670                    | 490          | 2,180                           |
| 10. Godavari .. ..     | ..                    | 1,15,650                         | 380       | 1,209          | 2,57,748  | 7,82,523                 | 2,61,286     | 5,21,237                        |
| 11. Kistna .. ..       | 70,788                | 66,422                           | 61        | 8,687          | 4,30,927  | 6,01,895                 | 3,86,939     | 2,14,956                        |
| 12. Kurnool .. ..      | 25,045                | 1,95,115                         | 17,815    | 33,669         | 3,66,722  | 4,27,045                 | 3,71,504     | 55,541                          |
| 13. Madura .. ..       | 2,093                 | 1,880                            | 8         | 1,075          | 5,056     | 18,028                   | 2,471        | 15,557                          |
| 14. Malabar .. ..      | ..                    | ..                               | ..        | 257            | 91,835    | 1,50,046                 | 92,351       | 57,695                          |
| 15. Nellore .. ..      | 2,553                 | 53,090                           | 9         | 4,787          | 2,08,314  | 2,08,314                 | 2,08,314     | ..                              |
| 16. Nilgiris .. ..     | 1,881                 | ..                               | ..        | ..             | 7,339     | 7,930                    | 6,183        | 1,747                           |
| 17. Salem .. ..        | 1,10,005              | 523                              | 9,912     | 44,851         | 2,88,667  | 3,65,169                 | 2,36,089     | 1,29,080                        |
| 18. Tanjore .. ..      | 2,86,975              | 1,427                            | ..        | 13             | 2,88,415  | 3,26,817                 | 2,79,969     | 46,848                          |
| 19. Tinnevely .. ..    | 64,026                | 3,029                            | 14        | 126            | 2,55,921  | 4,16,510                 | 2,37,173     | 1,79,337                        |
| 20. Trichinopoly .. .. | 84,216                | 11,250                           | 6,024     | 27             | 2,30,595  | 5,02,870                 | 1,74,854     | 3,28,016                        |
| 21. Vizagapatam .. ..  | ..                    | 738                              | ..        | ..             | 738       | 1,591                    | 846          | 745                             |
| Total .. ..            | 10,60,174             | 6,75,303                         | 34,390    | 1,23,852       | 35,32,734 | 54,03,097                | 31,73,396    | 22,29,701                       |

Including the balance at the beginning of the year, viz., Rs. 18,70,363, the total receipts amounted to Rs. 54,03,097 and the expenditure to Rs. 31,73,396, leaving a balance of Rs. 22,29,701.

16. The following statement shows the variations in the receipts under the several items as compared with the figures for 1884-85 :—

| Districts.          | Cess under Act IV of 1864. | Merahs collected in addition to land assessment. | Deduction from beriz or demand. | Quit-rent on enfranchised inams. | Interest and Miscellaneous. | Total.   |
|---------------------|----------------------------|--------------------------------------------------|---------------------------------|----------------------------------|-----------------------------|----------|
|                     | RS.                        | RS.                                              | RS.                             | RS.                              | RS.                         | RS.      |
| 1. Anantapur ..     | ..                         | ..                                               | ..                              | ..                               | ..                          | ..       |
| 2. Arcot, North ..  | 14,115                     | 19,685                                           | 7,174                           | 1,824                            | 170                         | 448      |
| 3. Arcot, South ..  | 11,859                     | ..                                               | 58,978                          | ..                               | 2,165                       | 16,733   |
| 4. Bellary ..       | 35                         | ..                                               | 327                             | 50                               | 4,411                       | 4,169    |
| 5. Canara, South .. | 1,044                      | ..                                               | 8,492                           | ..                               | 47                          | 7,495    |
| 6. Chingleput ..    | 25,254                     | ..                                               | 4,328                           | 17,403                           | 446                         | 46,539   |
| 7. Coimbatore ..    | ..                         | ..                                               | ..                              | ..                               | 12                          | 12       |
| 8. Cuddapah ..      | 28,663                     | ..                                               | 93                              | 39,130                           | 1,934                       | 69,820   |
| 9. Ganjam ..        | ..                         | ..                                               | 168                             | ..                               | 188                         | 20       |
| 10. Godavari ..     | 24,398                     | ..                                               | ..                              | 5,279                            | 117                         | 29,560   |
| 11. Kistna ..       | 15,491                     | 1,569                                            | 6,006                           | 1,731                            | 3,248                       | 12,895   |
| 12. Kurnool ..      | 11,959                     | ..                                               | 3,135                           | 6,245                            | 16,347                      | 18,926   |
| 13. Madura ..       | ..                         | ..                                               | 645                             | 347                              | 600                         | 302      |
| 14. Malabar ..      | ..                         | 843                                              | ..                              | ..                               | 178                         | 1,021    |
| 15. Nellore ..      | 25,275                     | 38                                               | 796                             | 3,105                            | 29,150                      | 64       |
| 16. Nilgiris ..     | 336                        | ..                                               | 1,056                           | ..                               | 1,392                       | 1,392    |
| 17. Salem ..        | 4,037                      | ..                                               | 10                              | 156                              | 43,944                      | 48,147   |
| 18. Tanjore ..      | ..                         | ..                                               | 20,381                          | 1,427                            | 1,103                       | 20,705   |
| 19. Tinnevely ..    | 10,764                     | ..                                               | 308                             | 1,825                            | 9                           | 12,906   |
| 20. Trichinopoly .. | 28,205                     | ..                                               | 3,228                           | 2,246                            | 194                         | 33,485   |
| 21. Vizagapatam ..  | ..                         | ..                                               | ..                              | 955                              | ..                          | 955      |
| Total ..            | 1,50,551                   | 20,373                                           | 80,829                          | 53,117                           | 37,771                      | 3,01,895 |

There was an increase under all items except "merahs."

17. *Village Service Cess.*—The receipts under this head rose from Rs. 13,50,035 to Rs. 15,00,586, being an increase of Rs. 1,50,551. All the districts, except Godavari and South Canara, contributed to it. The reasons assigned are, in South Arcot, Chingleput, Cuddapah, Kistna, Kurnool, Tinnevely and Trichinopoly, prompt collection of balances; in Nellore, change of kistbundi in the preceding year from December to March which left a large sum for collection in 1885-86; in Salem and North Arcot, the favorable character of the season. The decrease in Godavari was due to the suspension of the levy of the cess throughout the year as compared with its suspension during only a portion of the preceding one, in those villages in which there were large surplus balances. In South Canara, the decrease is ascribed to the smaller amount of arrears outstanding for collection at the beginning of the year.

18. *Merahs collected over and above the Land Assessment.*—The receipts from this source declined from Rs. 1,58,802 to Rs. 1,38,429. The bulk of the decrease was in North Arcot (Rs. 19,685) and was the result of smaller arrears which remained for collection. In Ganjam, Rs. 21,464 appear from the Collector's report to have been collected as "merahs." Notwithstanding the repeated instructions given for the inclusion of these collections in the demand, collection and balance statements and in the returns rendered to the Accountant-General, they have been again omitted by the Collector.

19. *Deductions from the Beriz or Demand.*—The nature and origin of the deductions now paid will be separately reported upon in reply to G.O., dated 3rd December 1885, No. 1341. The deductions amounted to Rs. 10,60,174 against Rs. 9,79,345 in 1884-85. Nearly the whole of the increase occurred in South Arcot (Rs. 58,978) and Tanjore (Rs. 20,381), and was due to the collection of previous years' arrears. In Tanjore, the collections were suspended in the preceding year owing to the disastrous floods. In South Canara, there was an increase of Rs. 8,492, which is attributed to the change of kistbundi in 1884-85, which left a large sum for collection in 1885-86. In Chingleput, the increase (Rs. 4,328) was the result of a corresponding increase in the Land Revenue demand. The decrease (Rs. 7,174) in North Arcot was due to the smaller amount of arrears at the beginning of the year, and also to the introduction of the new settlement. The reason given for the decrease, Rs. 6,006, in Kistna, is not clear. It is that the whole amount to be transferred to Village Service Fund from ryotwar was not so transferred within the year owing to the substitution of the



fasli for the official year in the accounts of this fund. The Collector will explain the matter more fully. The variations in the other districts are small and do not call for remark.

20. *Quit-rent on enfranchised Village Service Inams.*—The collections under this head rose from Rs. 6,22,186 in 1884-85 to Rs. 6,75,303, being an increase of 8.5 per cent. The bulk of the increase was in Cuddapah and Chingleput and is attributed to prompt collection. In Tanjore, the variations under quit-rent and miscellaneous should be taken together, as the former was, by mistake, included with the latter in the preceding year; the net increase is then only Rs. 324, which is due to short collections in 1884-85 owing to unfavorable season. The increase in Tinnevely (Rs. 1,825) is due to the collection of quit-rent on enfranchised village service inams in eight taluks in 1885-86 against four in 1884-85. The reason for the increase in Nellore and Trichinopoly is the same as that for the increase under cess collections. The decrease in North Arcot (Rs. 1,824), in Godavari (Rs. 5,279), and in Kurnool (Rs. 6,245) was due to the smaller amount of arrears outstanding at the beginning of the year.

21. *Miscellaneous.*—This comprises the following items:—

|                                                                                     | 1884-85. | 1885-86. |
|-------------------------------------------------------------------------------------|----------|----------|
|                                                                                     | RS.      | RS.      |
| 1. Sale-proceeds of promissory notes ... ..                                         | ...      | 44,776   |
| 2. Interest on promissory notes ... ..                                              | 34,609   | 33,711   |
| 3. Interest on arrears of revenue ... ..                                            | 1,854    | 679      |
| 4. Receipts from service inams of vacant offices and from relinquished inams ... .. | 21,526   | 60,735   |
| 5. Loans from Provincial services ... ..                                            | 33,839   | 4,752    |
| 6. Other items ... ..                                                               | 27,528   | 13,589   |
| Total ...                                                                           | 1,19,356 | 1,58,242 |

The total of the miscellaneous items for 1884-85 given above differs from that given in paragraph 13 of Board's Proceedings, dated 9th February 1886, No. 357, by Rs. 1,116, which sum was erroneously shown by the Collector of Tanjore under miscellaneous instead of under quit-rent as stated in paragraph 20 *supra*.

22. In Salem, promissory notes for Rs. 45,000 were sold to supplement the deficiency in the collections which occurs annually between August and October. This accounts for the decrease under "interest" from "promissory notes." The falling off in the item "interest on arrears of revenue" was due to the order (G.O., dated 21st November 1884, No. 1288) making it chargeable only from the end of the year instead of from the kist (instalment) dates. The increase under item 4 was to some extent due to the receipts falling under this head having been classed in some districts with "other items" in 1884-85. There were also larger collections in the year under report in Kurnool, Bellary and Kistna, due, as explained in the first two districts, to prompt collections and greater vigilance in enforcing the rules.

23. The *invested* surplus to the credit of the fund amounted to Rs. 8,22,400 and appertained to the districts noted below:—

| Districts.         | Nominal value of securities. | Interest calculated at 4 per cent. | Commission at $\frac{1}{2}$ per cent. on interest. | Interest credited to the fund. |
|--------------------|------------------------------|------------------------------------|----------------------------------------------------|--------------------------------|
| Kurnool .. ..      | RS. 4,46,500                 | RS. 17,860                         | RS. 45                                             | RS. 17,815                     |
| Salem .. ..        | 2,25,900                     | ..                                 | ..                                                 | 9,911                          |
| Trichinopoly .. .. | 1,50,000                     | 6,000                              | 15                                                 | 5,985                          |
| Total ..           | 8,22,400                     | ..                                 | ..                                                 | 33,711                         |

\* Details for these columns not given by the Collector.

24. The following is the usual statement showing the aggregate receipts of the fund classified under the heads "contribution by Government" and "payment by ryots":—

| Districts.             | PAYMENT BY RYOTS.          |                                                  |                                 |                | CONTRIBUTION BY GOVERNMENT. |                                  |                                 |                                                                                     | Total receipts. |                |
|------------------------|----------------------------|--------------------------------------------------|---------------------------------|----------------|-----------------------------|----------------------------------|---------------------------------|-------------------------------------------------------------------------------------|-----------------|----------------|
|                        | Cess under Act IV of 1864. | Merais collected in addition to land assessment. | Deduction from beriz or demand. | Miscellaneous. | Total.                      | Quit-rent on enfranchised inams. | Deduction from beriz or demand. | Receipts from service inams of vacant offices and assessment on relinquished inams. |                 | Miscellaneous. |
|                        | RS.                        | RS.                                              | RS.                             | RS.            | RS.                         | RS.                              | RS.                             | RS.                                                                                 | RS.             | RS.            |
| 1. Anantapur .. ..     | 34,892                     | 46,733                                           | ..                              | 1,342          | 82,967                      | 14,053                           | 503                             | 2,458                                                                               | 165             | 3,126          |
| 2. Arcot, North .. ..  | 45,646                     | ..                                               | 1,55,378                        | ..             | 2,01,024                    | ..                               | 43,425                          | 3,948                                                                               | 280             | 61,706         |
| 3. Arcot, South .. ..  | ..                         | ..                                               | ..                              | ..             | 324                         | 161                              | 1,59,689                        | ..                                                                                  | ..              | 1,59,689       |
| 4. Bellary .. ..       | 41,636                     | ..                                               | ..                              | 1              | 41,637                      | ..                               | 33,975                          | 9,257                                                                               | 69              | 9,487          |
| 5. Canara, South .. .. | 1,29,795                   | ..                                               | ..                              | ..             | 1,29,795                    | 55,831                           | 18,498                          | ..                                                                                  | 52              | 34,027         |
| 6. Chingleput .. ..    | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | ..                              | ..                                                                                  | 1               | 73,880         |
| 7. Coimbatore .. ..    | 1,33,342                   | ..                                               | ..                              | (1) 10,791     | 1,44,133                    | 1,56,634                         | 796                             | ..                                                                                  | ..              | 899            |
| 8. Cuddapah .. ..      | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | 428                             | ..                                                                                  | ..              | 3,01,563       |
| 9. Ganjam .. ..        | 1,40,509                   | ..                                               | ..                              | 380            | 1,40,889                    | 1,15,650                         | ..                              | 55                                                                                  | ..              | 483            |
| 10. Godavari .. ..     | 2,84,969                   | ..                                               | ..                              | 61             | 2,85,030                    | 66,422                           | 70,788                          | 669                                                                                 | 540             | 1,16,859       |
| 11. Kistna .. ..       | ..                         | ..                                               | 25,045                          | ..             | 1,25,137                    | 1,95,115                         | ..                              | 8,686                                                                               | 1               | 1,45,897       |
| 12. Kurnool .. ..      | 95,078                     | ..                                               | ..                              | (2) 5,014      | ..                          | ..                               | ..                              | 33,668                                                                              | (2) 12,801      | 2,41,585       |
| 13. Madura .. ..       | ..                         | 91,578                                           | ..                              | 8              | 8                           | 1,880                            | 2,093                           | 1,060                                                                               | 15              | 5,048          |
| 14. Malabar .. ..      | 1,47,757                   | 118                                              | ..                              | 257            | 91,835                      | ..                               | ..                              | ..                                                                                  | ..              | 91,835         |
| 15. Nellore .. ..      | 5,458                      | ..                                               | ..                              | 9              | 1,47,884                    | 53,090                           | 2,553                           | 35                                                                                  | (5) 4,752       | 60,430         |
| 16. Nilgiris .. ..     | ..                         | ..                                               | ..                              | ..             | 5,458                       | ..                               | 1,881                           | ..                                                                                  | ..              | 1,881          |
| 17. Salem .. ..        | 1,23,376                   | ..                                               | ..                              | 2              | 4,78,065                    | 523                              | (4) 1,10,005                    | ..                                                                                  | 74              | 1,10,602       |
| 18. Tanjore .. ..      | 1,88,726                   | ..                                               | 44,194                          | ..             | 44,194                      | 1,427                            | 2,42,781                        | ..                                                                                  | 13              | 2,44,221       |
| 19. Tinnevely .. ..    | ..                         | ..                                               | 18,247                          | 24             | 2,06,997                    | 3,029                            | 45,779                          | ..                                                                                  | 116             | 48,924         |
| 20. Trichinopoly .. .. | 1,29,078                   | ..                                               | 84,216                          | (2) 5,985      | 2,19,318                    | 11,250                           | ..                              | ..                                                                                  | 27              | 11,277         |
| 21. Vizagapatnam .. .. | ..                         | ..                                               | ..                              | 39             | ..                          | 738                              | ..                              | ..                                                                                  | ..              | 738            |
| Total .. ..            | 15,00,586                  | 1,38,429                                         | 3,27,080                        | 78,600         | 20,44,695                   | 6,75,303                         | 7,33,094                        | 60,735                                                                              | 18,907          | 14,88,039      |
|                        |                            |                                                  |                                 |                |                             |                                  |                                 |                                                                                     |                 | 35,32,734      |

(1) Rs. 10,724, collections from suspended and dismissed village servants.  
 (2) Interest on Government securities.  
 (3) Rs. 9,911 (interest on Government securities); Rs. 44,776 (sale of Government Promissory notes).  
 (4) Government assignment.  
 (5) Loan from Provincial services.



The classification of beriz deductions will probably need revision with reference to the result of the inquiry ordered in G.O., dated 3rd December 1885, No. 1341.

25. The total expenditure amounted to Rs. 31,73,396 against Rs. 31,45,648 in 1884-85, showing an increase of Rs. 27,748 or 0·8 per cent. The variations for the several districts are noted below :—

| Districts.           | Increase. | Districts.          | Decrease. |
|----------------------|-----------|---------------------|-----------|
|                      | RS.       |                     | RS.       |
| 1. Anantapur ...     | 147       | 1. Arcot, North ... | 17,983    |
| 2. Arcot, South ...  | 6,296     | 2. Ganjam ...       | 4         |
| 3. Bellary ...       | 1,178     | 3. Kurnool ...      | 7,489     |
| 4. Canara, South ... | 10,160    | 4. Madura ...       | 413       |
| 5. Chingleput ...    | 905       | 5. Malabar ...      | 136       |
| 6. Coimbatore ...    | 33        | 6. Salem ...        | 791       |
| 7. Cuddapah ...      | 1,985     | 7. Tinnevelly ...   | 736       |
| 8. Godáviri ...      | 3,919     | 8. Vizagapatam ...  | 806       |
| 9. Kistna ...        | 10,616    |                     |           |
| 10. Nellore ...      | 64        |                     |           |
| 11. Nilgiris ...     | 827       |                     |           |
| 12. Tanjore ...      | 11,317    |                     |           |
| 13. Trichinopoly ... | 8,659     |                     |           |
| Total ...            | 56,106    | Total ...           | 28,358    |

The increase was large in Tanjore (Rs. 11,317), Kistna (Rs. 10,616), South Canara (Rs. 10,160), Trichinopoly (Rs. 8,659) and South Arcot (Rs. 6,296). The increase in Tanjore, Kistna, South Arcot and South Canara was due to payment of arrears of salaries to village servants. In Trichinopoly, the increase is ascribed to regular payment to village servants. The large decrease in North Arcot followed a corresponding decrease in the receipts from "merahs." In Kurnool, the falling off was due to a large number of village servants not having drawn their pay in the latter part of the year.

26. In Nellore, the year closed with a deficit of Rs. 4,752. Adding this to the deficit of previous years, the total amount due to Provincial funds was Rs. 90,325. The Collector's proposals for remedying this state of things have just been received and will be separately submitted to Government.

27. In some of the districts, there were large surplus balances as noted in the margin. The balance in Salem will be required to meet the deficit in the collections between August and October which occurs every year. Proposals for utilizing the surplus in South Arcot have been approved in Board's Proceedings, dated 19th January 1887, No. 82. In Kistna a portion of the balance will be devoted, now that the financial pressure has ceased, to the construction of village *chavadies*. The Collector promises also to submit shortly proposals for the revision of village establishments. In Godáviri, the revision of the village establishments having been sanctioned, further accumulations will be prevented and meanwhile cess collections have been suspended so as to absorb the surplus. For the remaining three districts, proposals for revision of village establishments will be shortly submitted for the sanction of Government.

28. *Canal and Ferry Fund.*—The following statement shows the receipts and charges of the fund as compared with those of 1884-85 :—

| Districts.          | 1884-85. |           |          |              | 1885-86. |           |          |
|---------------------|----------|-----------|----------|--------------|----------|-----------|----------|
|                     | 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 ..  | 410      | 83        | 493      | ..           | 493      | 671       | 1,164    |
| 2. Canara, South .. | — 5      | 19,090    | 19,085   | 19,098       | — 13     | 18,883    | 18,870   |
| 3. Cuddapah ..      | 156      | 577       | 733      | ..           | 733      | 675       | 1,408    |
| 4. Godáviri ..      | 1,33,109 | 35,253    | 1,68,362 | 46,041       | 1,22,321 | 1,17,323  | 2,39,644 |
| 5. Kistna ..        | 23,249   | 6,174     | 29,423   | 3,044        | 26,379   | 6,477     | 32,856   |
| 6. Malabar ..       | — 22     | 82,396    | 82,374   | 82,432       | — 58     | 79,257    | 79,199   |
| 7. Tanjore ..       | 3,897    | 4,854     | 8,751    | 8,015        | 736      | 7,553     | 8,289    |
| 8. Tinnevelly ..    | 48       | 30        | 78       | ..           | 78       | 515       | 593      |
| 9. Trichinopoly ..  | — 3      | 8,686     | 8,683    | 8,689        | — 6      | 9,414     | 9,408    |
| Total ..            | 1,60,839 | 1,57,143  | 3,17,982 | 1,67,319     | 1,50,663 | 2,40,768  | 3,91,431 |

| Districts.               | 1885-86—cont.  |                                    |                                                  |                              |                |          |          |
|--------------------------|----------------|------------------------------------|--------------------------------------------------|------------------------------|----------------|----------|----------|
|                          | Charges.       |                                    |                                                  |                              |                |          | Balance. |
|                          | Establishment. | Construction and repair of canals. | Construction and repair of boats, platforms, &c. | Contribution to Local Funds. | Miscellaneous. | Total.   |          |
|                          |                |                                    |                                                  |                              |                |          |          |
| <hr/>                    |                |                                    |                                                  |                              |                |          |          |
|                          | RS.            | RS.                                | RS.                                              | RS.                          | RS.            | RS.      | RS.      |
| 1. Arcot, South .. .. .  | ..             | ..                                 | ..                                               | ..                           | ..             | ..       | 1,164    |
| 2. Canara, South .. .. . | 132            | ..                                 | 1,454                                            | 17,050                       | 232            | 18,868   | 2        |
| 3. Cuddapah .. .. .      | ..             | ..                                 | ..                                               | ..                           | 1              | 1        | 1,407    |
| 4. Godáviri .. .. .      | 34             | * 37,216                           | 21,517                                           | ..                           | 4,590          | 63,357   | 1,76,287 |
| 5. Kistna .. .. .        | ..             | ..                                 | 14,880                                           | 1,004                        | ..             | 15,884   | 16,972   |
| 6. Malabar .. .. .       | ..             | ..                                 | ..                                               | 77,568                       | 1,687          | 79,255   | — 56     |
| 7. Tanjore .. .. .       | ..             | ..                                 | ..                                               | 8,000                        | 18             | 8,018    | 27       |
| 8. Tinnevely .. .. .     | ..             | ..                                 | ..                                               | ..                           | ..             | ..       | 593      |
| 9. Trichinopoly .. .. .  | ..             | ..                                 | ..                                               | 8,500                        | 545            | 9,045    | 363      |
| Total ..                 | 166            | 37,216                             | 37,851                                           | 1,12,122                     | 7,073          | 1,94,428 | 1,97,003 |

\* Construction of Kovur-Munjair junction canal as given by the Public Works Department .. 29,710  
Cost of supervision, tools and plant, calculated at 2½ per cent. .. 7,278

Total .. 36,988

The Canal and Ferry Act (I of 1870) was extended in the year under report to 26 ferries—one in Cuddapah, one in South Canara and twenty-four in Godáviri; nineteen of the latter were to be worked by the villagers themselves without the levy of any fees. Most of the ferries were as usual leased, and the receipts during the year amounted to Rs. 2,40,768 against Rs. 1,57,143 in the previous year, showing an increase of Rs. 83,625. The marginal\* figures show the variations in each district. The increase in Godáviri was chiefly due to the imperial share of the cost of the Kovur-Munjair junction canal having been adjusted to the credit of the fund in the year under report. The increase in Tanjore is explained by the fact that the collections in 1884-85 were small owing to disastrous floods. In Tinnevelly Rs. 480, being the net income up to 1885-86 of eight ferries erroneously credited to the Local Funds, were refunded by the District Board, who have now ceased to exercise any control over them. To these eight ferries the Act had been extended in 1872. The other ferries in the district it is also proposed to bring under the operation of the Act. The decrease in Malabar is



attributed to the low bids at the sale of ferries, and that in South Canara, partly to the smaller arrears outstanding for collection at the beginning of the year and partly to loss by the resale of certain leases for default of the renters.

29. The charges amounted to Rs. 1,94,428 against Rs. 1,67,319 in 1884-85, showing an increase of Rs. 27,109. Nearly the whole of the increase was in the districts of Godáviri and Kistna. In the former, it was due to the larger sum contributed to the Kovur-Munjair junction canal and to the construction of new boats; in the latter, partly to the second of these causes and partly to the increased outlay on the landing stage at Bezvada. The sum (Rs. 19,200) originally provided for the landing stage proved insufficient and a revised estimate, amounting to Rs. 21,566 or Rs. 2,366 more than the original estimate, was sanctioned in G.O., dated 2nd August 1886, No. 1918-W. Details of the charges in the Godáviri district where the largest sum was spent are shown below:—

|                                                 |     |     |                |
|-------------------------------------------------|-----|-----|----------------|
| 1. Contribution to Kovur-Munjair junction canal | ... | ... | RS. (a) 37,216 |
| 2. Landing-place for Radhary boats              | ... | ... | 2,474          |
| 3. Construction and repair of ferry boats       | ... | ... | 12,403         |
| 4. Expenses of the ferry steamer at Rajahmundry | ... | ... | (b) 6,640      |
| 5. Miscellaneous                                | ... | ... | (c) 4,624      |
| Total                                           | ... | ... | 63,357         |

(a) Exclusive of Rs. 1,746, being expenditure for 1884-85 adjusted by the Collector in 1885-86.

(b) Exclusive of Rs. 832, being expenditure for 1884-85.

(c) Of this, details are known for only Rs. 106; the remainder has been entered in accordance with the figures of the Accountant-General, but the details of it are not known; they will be ascertained.

The Collector should have reported separately the cost of repairs and of supervision and tools and plant. The expenditure upon the Kovur-Munjair junction canal up to end of 1885-86 amounted to Rs. 1,29,022 against the sanctioned estimate of Rs. 1,45,525, and if the amount provided in the budget for 1886-87, viz., Rs. 17,664, is fully utilized within that year, the sanctioned estimate will be exceeded by Rs. 1,161. A further grant of Rs. 4,000 has been recently sanctioned for 1887-88, which indicates that the estimates are under revision. Rs. 60,000 due from Imperial funds towards the construction of the canal were credited during the year. The share due by the Local Fund Board still remains to be paid. No charges were incurred in Tinnevely, South Arcot and Cuddapah, the renters having agreed to bear all incidental expenditure. The small expenditure of one rupee in Cuddapah was on account of the registration fee of the contract bond. In South Canara, Malabar, Tanjore and Trichinopoly the expenditure consisted mostly of transfers to Local Funds for expenditure on roads leading to the ferries.

30. The following statement shows the demand, collection and balance of the fund:—

| Districts.          | DEMAND.  |          |          | COLLECTION. |              |              | BALANCE. |          |        |
|---------------------|----------|----------|----------|-------------|--------------|--------------|----------|----------|--------|
|                     | Arrears. | Current. | Total.   | Arrears.    | Current.     | Total.       | Arrears. | Current. | Total. |
| 1                   | 2        | 3        | 4        | 5           | 6            | 7            | 8        | 9        | 10     |
|                     | RS.      | RS.      | RS.      | RS.         | RS.          | RS.          | RS.      | RS.      | RS.    |
| 1. Arcot, South ..  | 152      | 739      | 891      | 152         | 519          | 671          | ..       | 220      | 220    |
| 2. Canara, South .. | 2,811    | 18,064   | 20,875   | (r) 522     | (r) 720      | (r) 1,242    | 118      | 850      | 968    |
| 3. Cuddapah ..      | ..       | 776      | 776      | ..          | 675          | 675          | ..       | 101      | 101    |
| 4. Godáviri ..      | 3,582    | 35,451   | 39,033   | (r) 3,185   | (r) 33,830   | (r) 37,015   | 149      | 1,621    | 1,770  |
| 5. Kistna ..        | 960      | 6,915    | 7,875    | (r) 248     | (r) 6,335    | (r) 6,583    | 93       | 649      | 742    |
| 6. Malabar ..       | 340      | 79,484   | 79,824   | (r) 798     | (r) 79,257   | (r) 79,257   | ..       | 227      | 227    |
| 7. Tanjore ..       | 1,684    | 7,380    | 9,064    | (r) 340     | (r) 6,309    | (r) 7,553    | 440      | 1,071    | 1,511  |
| 8. Tinnevely ..     | ..       | 349      | 349      | ..          | 349          | 349          | ..       | ..       | ..     |
| 9. Trichinopoly ..  | 1,906    | 9,220    | 11,126   | 194         | 9,220        | 9,414        | 1,712    | ..       | 1,712  |
| Total ..            | 11,435   | 1,58,378 | 1,69,813 | (r) 7,015   | (r) 1,52,919 | (r) 1,59,934 | 2,512    | 4,739    | 7,251  |

(r) Remissions.

|                                                                                           |            |
|-------------------------------------------------------------------------------------------|------------|
| Arrear demand above entered                                                               | RS. 11,435 |
| Balance shown in paragraph 31 of Board's Proceedings, dated 9th February 1886, No. 357 .. | 11,407     |
| Difference ..                                                                             | 28         |

|                  | As entered in para. 31. | As entered in col. 2. | Difference. |
|------------------|-------------------------|-----------------------|-------------|
|                  | RS.                     | RS.                   | RS.         |
| Arcot, South ..  | 121                     | 152                   | + 31        |
| Canara, South .. | 2,813                   | 2,811                 | - 2         |
| Malabar ..       | 341                     | 340                   | - 1         |

*Arrear Demand.*—The arrear demand of 1884-85 brought forward differs from the balance shown in paragraph 31 of Board's Proceedings, dated 9th February 1886, No. 357. The difference in Malabar is the result of rounding of fractions. In South Arcot, the collections, and in South Canara, the balance quoted last year erroneously included certain sums which have now been omitted.

31. The total collections entered in column 7 of the above statement differ from the receipts entered in paragraph 28. The difference is accounted for as noted below:—

|                                                                                                          |              |
|----------------------------------------------------------------------------------------------------------|--------------|
| As per column 7 of statement in paragraph 28                                                             | RS. 2,40,768 |
| Deduct amount credited to the Canal and Ferry Fund in Godáviri                                           | 60,000       |
| Do. advances included on both sides of the account (Canara, South)                                       | 152          |
| Do. certain miscellaneous items excluded in the demand, collection and balance statement (Canara, South) | 84           |
| Do. advance collections (Kistna)                                                                         | 474          |
| Do. amount refunded by the District Board (Tinnevely) after the close of the year                        | 166          |
| Do. amount which requires explanation by the Collector of Godáviri                                       | 20,308       |
| Total Deductions                                                                                         | 81,184       |
| Remainder                                                                                                | 1,59,584     |
| Add collections in 1884-85 for 1885-86 (Kistna Rs. 332, Canara, South, Rs. 18)                           | 350          |
| As per column 7 of statement in paragraph 30                                                             | 1,59,934     |

32. The arrear balance at the end of the year was large in Trichinopoly. It relates to 1883-84. The Collector has Board's Proceedings, dated 17th November 1886, No. 4824 R.S. been requested to take steps to collect the amount without delay.

33. *Irrigation Cess Fund.*—The following statement shows the receipts and charges under this fund:—

| Districts.         | 1884-85. |           |        |              | 1885-86. |           |          |              |          |
|--------------------|----------|-----------|--------|--------------|----------|-----------|----------|--------------|----------|
|                    | Balance. | Receipts. | Total. | Expenditure. | Balance. | Receipts. | Total.   | Expenditure. | Balance. |
|                    | RS.      | RS.       | RS.    | RS.          | RS.      | RS.       | RS.      | RS.          | RS.      |
| 1. Coimbatore ..   | 15,863   | 18,291    | 34,154 | 15,641       | 18,513   | 19,667    | 38,180   | 17,852       | 20,328   |
| 2. Madura ..       | 485      | ..        | 485    | 485          | ..       | ..        | ..       | ..           | ..       |
| 3. Salem ..        | 26,210   | 12,049    | 38,259 | 10,282       | 27,977   | 12,939    | 40,916   | 9,544        | 31,372   |
| 4. Tanjore ..      | 233      | 767       | 1,000  | 823          | 177      | 781       | 958      | 527          | 431      |
| 5. Trichinopoly .. | 12,739   | 13,228    | 25,967 | 16,691       | 9,276    | 26,769    | 36,045   | 15,048       | 20,997   |
| Total ..           | 55,530   | 44,335    | 99,865 | 43,922       | 55,943   | 60,156    | 1,16,099 | 42,971       | 73,128   |

The Irrigation Cess Fund has ceased to exist in Madura, the receipts and expenditure having been transferred to the Public Works Department with reference to G.O., dated 26th December 1884, No. 1426. The receipts in Coimbatore include a sum of Rs. 9,384, being fines imposed under section 6 of Act I of 1858 at double the value of labor which each ryot was bound to contribute. Taking 4 annas as the value of each man's labor, this amount would show that a very large number of people were fined; the attention of the Collector has been separately drawn to the fact. Owing to the large accumulation of the balance in the Salem district which at the beginning of 1884-85 amounted to Rs. 26,210, orders were issued in G.O., dated 23rd December



1885, No. 1398, to reduce it by the suspension of the cess for a year. The orders, however, were received by the Collector too late to be given effect to in the year. The large increase in the receipts (Rs. 13,541) in the Trichinopoly district is attributed to the greater vigilance exercised over collection.

34. Of the total charges, Rs. 31,334 were under establishment, Rs. 10,818 under improvement of channels and korambus (dams), and Rs. 819 under miscellaneous.

35. The following statement shows the demand, collection and balance of the fund:—

| Districts.              | DEMAND.   |            | COLLECTION.         |            | BALANCE.  |          |
|-------------------------|-----------|------------|---------------------|------------|-----------|----------|
|                         | Arrears.  | Current.   | Arrears.            | Current.   | Arrears.  | Current. |
| 1. Coimbatore .. .. .   | Rs. 6,092 | Rs. 18,818 | Rs. 1,333           | Rs. 18,331 | Rs. 4,759 | Rs. 487  |
| 2. Salem .. .. .        | 3,576     | 11,743     | 3,492               | 8,024      | 84        | 3,719    |
| 3. Tanjore .. .. .      | 10        | 771        | 10                  | 771        | ..        | ..       |
| 4. Trichinopoly .. .. . | * 6,527   | 22,100     | { 6,464<br>(r) 2 }  | 20,305     | 61        | 1,795    |
| Total ..                | 16,205    | 53,432     | { 11,299<br>(r) 2 } | 47,431     | 4,904     | 6,001    |

(r) Remissions.

\* The difference between these figures and those entered in the report for 1884-85 is due to subsequent revision of the demand for fasli 1294 (1884-85).

In the receipts, there is a difference of Rs. 3 in Coimbatore and of Rs. 1,423 in Salem between the figures shown in paragraph 33 *supra* and those given in the above statement. That in Coimbatore is due to an adjustment by the Accountant-General; in Salem, to the exclusion of excess collections and advances recovered during the year from the demand, collection and balance statement.

36. The following statement shows the amount recommended by Collectors under the several funds to be written off the accounts as irrecoverable:—

| Districts.             | VILLAGE SERVICE FUND. |                           | IRRIGATION CESS FUND. |                           |
|------------------------|-----------------------|---------------------------|-----------------------|---------------------------|
|                        | Faslis.               | Amount to be written off. | Faslis.               | Amount to be written off. |
| 1. South Arcot .. .. . | 1292 ..               | Rs. A. P.<br>289 9 1      | ..                    | ..                        |
| 2. Coimbatore .. .. .  | ..                    | ..                        | 1289-90 ..            | 4,289 0 0                 |
| 3. Kistna .. .. .      | 1289-94 ..            | * 2,644 0 0               | ..                    | ..                        |
| 4. Salem .. .. .       | 1291-94 ..            | 21 14 6                   | ..                    | ..                        |
| 5. Tinnevely .. .. .   | 1293-94 ..            | 10 2 7                    | ..                    | ..                        |

\* As per demand, collection and balance statement for December 1886.

Sanction is granted for writing off the whole amount from the accounts.

37. The Board regret the delay in the submission of this report, which was due to the fact that returns were not completely received till the end of October 1886. From some districts, explanations of discrepancies were received only in January.

(A true Copy and Extract.)

(Signed) H. A. SIM,  
Acting Sub-Secretary.

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

APPENDIX.  
DEMAND, Collection and Balance of the Village Service Fund for Fasli 1295 (1885-86).

| CESS UNDER ACT IV OF 1864. |           |           |        |                             |          |          |           |          |          |              |          | MERAHS COLLECTED IN ADDITION TO THE LAND ASSESSMENT. |     |  |  |  |  |
|----------------------------|-----------|-----------|--------|-----------------------------|----------|----------|-----------|----------|----------|--------------|----------|------------------------------------------------------|-----|--|--|--|--|
| Districts.                 | Demand.   |           |        | Collections and remissions. |          | Balance. |           | Demand.  |          | Collections. |          | Balance.                                             |     |  |  |  |  |
|                            | Arrears.  | Current.  | RS.    | Arrears.                    | Current. | RS.      | Current.  | Arrears. | Current. | RS.          | Arrears. | Current.                                             | RS. |  |  |  |  |
|                            |           |           |        |                             |          |          |           |          |          |              |          |                                                      |     |  |  |  |  |
| 1                          | 2         | 3         | 4      | 5                           | 6        | 7        | 8         | 9        | 10       | 11           | 12       | 13                                                   |     |  |  |  |  |
| 1. Anantapur ..            | RS. 2,409 | 22,592    | 2,409  | 22,592                      | ..       | ..       | RS. 4,130 | 59,463   | 3,919    | 42,054       | 211      | RS. 17,409                                           |     |  |  |  |  |
| 2. Arcot, North ..         | 10,572    | 37,666    | 9,658  | 34,183                      | 430      | 3,483    | ..        | ..       | ..       | ..           | ..       | ..                                                   |     |  |  |  |  |
| 3. Arcot, South ..         | 59        | 240       | 47     | 240                         | ..       | ..       | ..        | ..       | ..       | ..           | ..       | ..                                                   |     |  |  |  |  |
| 4. Bellary ..              | 565       | 43,561    | 442    | 43,107                      | 90       | 454      | ..        | ..       | ..       | ..           | ..       | ..                                                   |     |  |  |  |  |
| 5. Canara, South ..        | 6,496     | 1,16,596  | 33     | 1,12,581                    | 171      | 4,015    | ..        | ..       | ..       | ..           | ..       | ..                                                   |     |  |  |  |  |
| 6. Chingleput ..           | 15,289    | 1,11,203  | 10,793 | 1,04,764                    | 4,496    | 6,439    | ..        | ..       | ..       | ..           | ..       | ..                                                   |     |  |  |  |  |
| 7. Coimbatore ..           | ..        | ..        | 1,868  | 1,38,614                    | ..       | 2,666    | ..        | ..       | ..       | 172          | ..       | ..                                                   |     |  |  |  |  |
| 8. Cuddapah ..             | 2,916     | 1,41,280  | 884    | 2,53,416                    | 164      | 4,311    | ..        | ..       | ..       | ..           | ..       | ..                                                   |     |  |  |  |  |
| 9. Ganjam ..               | 10,918    | 2,57,727  | 5,518  | 88,849                      | 3,769    | 588      | ..        | ..       | ..       | ..           | ..       | ..                                                   |     |  |  |  |  |
| 10. Godavari ..            | 1,792     | 89,437    | 1,631  | ..                          | 20       | ..       | ..        | ..       | ..       | ..           | ..       | ..                                                   |     |  |  |  |  |
| 11. Kistna ..              | ..        | ..        | 181    | ..                          | ..       | ..       | ..        | ..       | ..       | ..           | ..       | ..                                                   |     |  |  |  |  |
| 12. Kurnool ..             | ..        | ..        | ..     | ..                          | ..       | ..       | ..        | ..       | ..       | ..           | ..       | ..                                                   |     |  |  |  |  |
| 13. Madura ..              | 29,950    | 1,49,897  | 23,157 | 1,30,796                    | 6,086    | 19,101   | ..        | 1        | ..       | 90,865       | ..       | ..                                                   |     |  |  |  |  |
| 14. Malabar ..             | ..        | ..        | 707    | 2,923                       | ..       | ..       | 10        | 141      | 4        | 132          | 6        | 9                                                    |     |  |  |  |  |
| 15. Nellore ..             | 3,196     | 4,955     | 1      | 2,671                       | 272      | 2,284    | ..        | ..       | ..       | ..           | ..       | ..                                                   |     |  |  |  |  |
| 16. Nilgiris ..            | 3,966     | 1,21,568  | 2,970  | 1,19,118                    | 940      | 2,450    | ..        | ..       | ..       | ..           | ..       | ..                                                   |     |  |  |  |  |
| 17. Salem ..               | ..        | ..        | 56     | ..                          | ..       | ..       | ..        | ..       | ..       | ..           | ..       | ..                                                   |     |  |  |  |  |
| 18. Tanjore ..             | 3,231     | 1,78,197  | 3,208  | 1,76,087                    | 7        | 2,110    | ..        | ..       | ..       | ..           | ..       | ..                                                   |     |  |  |  |  |
| 19. Tinnevely ..           | 3,989     | 1,06,117  | 16     | 1,05,442                    | 58       | 675      | ..        | ..       | ..       | ..           | ..       | ..                                                   |     |  |  |  |  |
| 20. Trichinopoly ..        | ..        | ..        | 35     | ..                          | ..       | ..       | ..        | ..       | ..       | ..           | ..       | ..                                                   |     |  |  |  |  |
| 21. Vizagapatnam ..        | ..        | ..        | ..     | ..                          | ..       | ..       | ..        | ..       | ..       | ..           | ..       | ..                                                   |     |  |  |  |  |
| Total ..                   | 95,348    | 13,81,036 | 74,833 | 13,32,460                   | 16,453   | 48,576   | 4,141     | 1,50,641 | 3,924    | 1,33,223     | 217      | 17,418                                               |     |  |  |  |  |

(r) Remissions.



## Demand, Collection and Balance of the Village Service Fund for Fasli 1295 (1885-86)—cont.

| Districts.          | DEDUCTION FROM DEMAND. |          |                             |              | QUITT-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        |
| 1. Anantapur ..     | RS. 409                | 660      | RS. 409                     | RS. 340      | RS. 500                           | RS. 320  | RS. 4,065 | RS. 13,931 | RS. 1,389                   | RS. 12,806 | RS. 2,726 | RS. 1,125 |
| 2. Arcot, North ..  | 6,607                  | 47,533   | 6,107                       | 35,162       | 44,582                            | 12,371   | ..        | ..         | ..                          | ..         | ..        | ..        |
| 3. Arcot, South ..  | 1,61,551               | 2,78,454 | 1,06,969                    | 2,45,906     | ..                                | 32,548   | ..        | ..         | ..                          | ..         | ..        | ..        |
| 4. Bellary ..       | ..                     | 467      | ..                          | 455          | ..                                | 12       | 114       | 119        | { (r) 73 }                  | ..         | ..        | ..        |
| 5. Canara, South .. | ..                     | 33,975   | ..                          | 33,975       | ..                                | ..       | ..        | ..         | { (r) 52 }                  | ..         | ..        | ..        |
| 6. Chingleput ..    | ..                     | 14,821   | ..                          | 14,821       | ..                                | ..       | 12,162    | 42,709     | { (r) 52 }                  | 37,114     | 80        | 5,695     |
| 7. Coimbatore ..    | ..                     | 745      | ..                          | 664          | 531                               | 81       | 30,836    | 1,29,256   | 14,850                      | 1,18,859   | 15,986    | 10,397    |
| 8. Cuddapah ..      | 561                    | 432      | ..                          | 432          | ..                                | ..       | ..        | ..         | ..                          | ..         | ..        | ..        |
| 9. Ganjam ..        | ..                     | ..       | ..                          | ..           | ..                                | ..       | ..        | ..         | ..                          | ..         | ..        | ..        |
| 10. Godavari ..     | ..                     | ..       | ..                          | ..           | ..                                | ..       | ..        | ..         | ..                          | ..         | ..        | ..        |
| 11. Kistna ..       | 831                    | 72,120   | { (r) 539 }                 | { 72,051 }   | 284                               | ..       | 2,628     | 1,10,614   | { (r) 167 }                 | 1,08,439   | 16        | 2,175     |
| 12. Kurnool ..      | 831                    | 24,266   | { (r) 60 }                  | { 24,253 }   | 516                               | 69       | 2,204     | 61,523     | { (r) 1,036 }               | 61,237     | 677       | 286       |
| 13. Madura ..       | ..                     | 2,086    | { (r) 255 }                 | { 2,036 }    | ..                                | 13       | 2,830     | 1,91,253   | { (r) 1,267 }               | 1,88,445   | ..        | 2,808     |
| 14. Malabar ..      | ..                     | ..       | ..                          | ..           | ..                                | 50       | ..        | 1,699      | { (r) 1,563 }               | 1,699      | ..        | ..        |
| 15. Nellore ..      | 698                    | 2,736    | 658                         | 2,338        | 40                                | 398      | 13,012    | 52,938     | { (r) 326 }                 | 46,547     | 1,971     | 6,391     |
| 16. Nilgiris ..     | 926                    | 1,586    | 926                         | 1,586        | ..                                | ..       | ..        | ..         | { (r) 5 }                   | 410        | ..        | 2         |
| 17. Salem ..        | 8                      | 1,10,000 | 8                           | 1,10,000     | ..                                | ..       | 28        | 412        | { (r) 23 }                  | ..         | ..        | 55        |
| 18. Tanjore ..      | 12,680                 | 2,76,099 | 12,680                      | 2,70,041     | ..                                | 6,058    | 54        | 366        | { (r) 40 }                  | 311        | 14        | 2,851     |
| 19. Tinnevely ..    | 27                     | 63,867   | 11                          | 63,867       | 16                                | 136      | 106       | 7,353      | 106                         | 4,502      | 20        | 257       |
| 20. Trichinopoly .. | 1,015                  | 63,505   | 1,015                       | 63,359       | ..                                | ..       | 212       | 9,305      | 904                         | 9,048      | ..        | 401       |
| 21. Vizagapatnam .. | ..                     | ..       | ..                          | ..           | ..                                | ..       | ..        | 1,009      | 212                         | 608        | ..        | ..        |
| Total ..            | 1,76,144               | 9,93,352 | { (r) 1,29,412 }            | { 9,41,296 } | 46,469                            | 52,056   | 69,175    | 6,22,487   | { (r) 44,445 }              | 5,90,144   | 21,490    | 32,343    |
|                     |                        |          | { (r) 263 }                 |              |                                   |          |           |            | { (r) 3,240 }               |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |
|                     |                        |          |                             |              |                                   |          |           |            |                             |            |           |           |

(r) Remissions.

## Demand, Collection and Balance of the Village Service Fund for Fasli 1295 (1885-86)—cont.

| Districts.          | MISCELLANEOUS. |          |                            |           |                             |          | TOTAL.    |           |                                |           |          |          |
|---------------------|----------------|----------|----------------------------|-----------|-----------------------------|----------|-----------|-----------|--------------------------------|-----------|----------|----------|
|                     | Demand.        |          | Balance.                   |           | Collections and remissions. |          | Demand.   |           | Collections and remissions.    |           | Balance. |          |
|                     | Arrears.       | Current. | Arrears.                   | Current.  | Arrears.                    | Current. | Arrears.  | Current.  | Arrears.                       | Current.  | Arrears. | Current. |
|                     | 26             | 27       | 28                         | 29        | 30                          | 31       | 32        | 33        | 34                             | 35        | 36       | 37       |
| 1. Anantapur ..     | RS. 1,565      | 2,392    | { RS. 660<br>{ (r) 409     | RS. 2,304 | 496                         | 88       | RS. 1,974 | 3,052     | { RS. 1,069<br>{ (r) 409       | 2,644     | 496      | 408      |
| 2. Arcot, North ..  | 1,086          | 5,359    | 641                        | 2,060     | 445                         | 3,299    | 18,297    | 1,48,878  | 14,415                         | 1,14,674  | 3,882    | 34,204   |
| 3. Arcot, South ..  | ..             | 108      | ..                         | 108       | ..                          | ..       | 1,62,123  | 3,16,228  | { 1,16,627<br>{ (r) 484        | 2,80,197  | 45,012   | 36,031   |
| 4. Bellary ..       | 6,833          | 19,311   | { RS. 2,925<br>{ (r) 3,613 | 10,090    | 295                         | 9,221    | 7,006     | 20,137    | { RS. 3,013<br>{ (r) 3698      | 10,904    | 295      | 9,233    |
| 5. Canara, South .. | ..             | 41       | ..                         | 41        | ..                          | ..       | 565       | 77,577    | { RS. 442<br>{ (r) 33          | 77,123    | 90       | 454      |
| 6. Chingleput ..    | ..             | ..       | ..                         | ..        | ..                          | ..       | 18,658    | 1,74,126  | { RS. 18,343<br>{ (r) 64       | 1,64,516  | 251      | 9,610    |
| 7. Coimbatore ..    | ..             | 660      | ..                         | 660       | ..                          | ..       | ..        | 660       | ..                             | 660       | ..       | ..       |
| 8. Cuddapah ..      | 6,264          | 7,652    | 2,553                      | 7,606     | 3,711                       | 46       | 52,950    | 2,48,856  | 28,226                         | 2,31,893  | 24,724   | 16,963   |
| 9. Ganjam ..        | ..             | 250      | ..                         | 250       | ..                          | ..       | ..        | 854       | ..                             | 854       | ..       | ..       |
| 10. Godavari ..     | ..             | 1,628    | ..                         | 1,628     | ..                          | ..       | 5,544     | 2,53,522  | { RS. 4,313<br>{ (r) 1,051     | 2,48,681  | 180      | 4,841    |
| 11. Kistna ..       | 1,319          | 7,821    | { RS. 118<br>{ (r) 66      | 7,807     | 1,135                       | 14       | 15,272    | 3,99,191  | { RS. 6,066<br>{ (r) 2,741     | 3,94,511  | 5,865    | 4,680    |
| 12. Kurnool ..      | 209            | 44,890   | { RS. 96<br>{ (r) 93       | 44,824    | 20                          | 66       | 5,662     | 3,49,846  | { RS. 3,054<br>{ (r) 2,092     | 3,46,371  | 516      | 3,475    |
| 13. Madura ..       | 510            | 767      | 321                        | 663       | 189                         | 104      | 510       | 4,552     | 321                            | 4,398     | 189      | 154      |
| 14. Malabar ..      | ..             | 8        | ..                         | 8         | ..                          | ..       | 1         | 90,873    | 1                              | 90,873    | ..       | ..       |
| 15. Nellore ..      | ..             | 20       | ..                         | 18        | ..                          | 2        | 43,670    | 2,05,732  | { RS. 34,534<br>{ (r) 1,033    | 1,79,831  | 8,103    | 25,901   |
| 16. Nilgiris ..     | ..             | ..       | ..                         | ..        | ..                          | ..       | 4,122     | 6,541     | { RS. 3,849<br>{ (r) 1         | 4,257     | 272      | 2,284    |
| 17. Salem ..        | ..             | 49,338   | ..                         | 49,338    | ..                          | ..       | 4,002     | 2,81,318  | { RS. 2,983<br>{ (r) 79        | 2,78,866  | 940      | 2,452    |
| 18. Tanjore ..      | 482            | 1,361    | 359                        | 1,072     | 123                         | 289      | 13,216    | 2,77,826  | 13,079                         | 2,71,424  | 137      | 6,402    |
| 19. Tinnevely ..    | ..             | 63       | ..                         | 63        | ..                          | ..       | 3,364     | 2,49,480  | { RS. 3,325<br>{ (r) 16        | 2,44,519  | 23       | 4,961    |
| 20. Trichinopoly .. | ..             | ..       | ..                         | ..        | ..                          | ..       | 5,935     | 1,81,971  | { RS. 5,819<br>{ (r) 35        | 1,80,903  | 81       | 1,068    |
| 21. Vizagapatnam .. | ..             | 7        | 4                          | 3,044     | 3                           | ..       | 212       | 1,009     | { RS. 212<br>{ (r) 212         | 608       | ..       | 401      |
| Total ..            | 18,275         | 1,44,713 | { RS. 7,577<br>{ (r) 4,181 | 1,31,584  | 6,417                       | 13,129   | 3,63,083  | 32,92,229 | { RS. 2,00,291<br>{ (r) 11,736 | 31,28,707 | 91,056   | 1,63,522 |

(r) Remission.



ORDER—dated 2nd June 1887, No. 538, Revenue.

Miscellaneous.

The following abstract exhibits the transactions of the various special Local Funds under the control of the Board of Revenue during the year 1885-86:—

|                                                        | Receipts including balance. | Expenditure. | Balance.  |
|--------------------------------------------------------|-----------------------------|--------------|-----------|
|                                                        | RS.                         | RS.          | RS.       |
| 1. Cattle Pound Fund, including Agricultural services. | 4,23,337                    | 2,88,063     | 1,35,274  |
| 2. Village Service Fund ...                            | 54,03,097                   | 31,73,396    | 22,29,701 |
| 3. Canal and Ferry Fund...                             | 3,91,431                    | 1,94,428     | 1,97,003  |
| 4. Irrigation Cess Fund ...                            | 1,16,099                    | 42,971       | 73,128    |
| Total ...                                              | 63,33,964                   | 36,98,858    | 26,35,106 |

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

|                                  | Total Receipts. | Charges. | Balance. |
|----------------------------------|-----------------|----------|----------|
|                                  | RS.             | RS.      | RS.      |
| (a) Cattle Pound Fund proper ... | 2,72,726        | 2,30,015 | 42,711   |
| (b) Agricultural services ...    | 1,50,611        | 58,048   | 92,563   |

|                 |              |
|-----------------|--------------|
| * 1884-1885 ... | RS. 2,38,843 |
| 1885-1886 ...   | 2,45,768     |
|                 | + 6,925      |

|                 |              |
|-----------------|--------------|
| † 1884-1885 ... | RS. 1,70,468 |
| 1885-1886 ...   | 1,45,443     |
|                 | — 25,025     |

|           | Contribution to Agricultural Services. | Contribution to Municipalities. | Contribution to Local Funds. | Total. |
|-----------|----------------------------------------|---------------------------------|------------------------------|--------|
|           | RS.                                    | RS.                             | RS.                          | RS.    |
| † 1884-85 | 32,318                                 | 1,582                           | 30,059                       | 63,959 |
| 1885-86   | 42,311                                 | 2,033                           | 40,228                       | 84,572 |

Agricultural services in adjustment of a similar sum credited in excess to Municipal Funds in the previous year.

The receipts under (b) amounted to Rs. 45,932 and the charges to Rs. 58,048, so that the balance at the credit of Agricultural services was reduced from Rs. 1,04,679 at the beginning of the year to Rs. 92,563 at its close.

3. During the year under review 108 pounds were newly constructed against 11 closed, and the total number rose accordingly from 7,520 at the beginning to 7,617 at the end of the year. The condition of the pounds was on the whole fair, but owing to financial restrictions it was not possible to effect much improvement, nor

The receipts\* under (a) were slightly in excess of those of the preceding year. The increase is ascribed to increased cultivation, greater vigilance in impounding cattle exercised by servants of Public Works and Local Fund Departments, and increase in the number of pounds. The charges † exclusive of contributions to Agricultural services and Local Municipal Funds show a large falling off due to the orders of Government restricting expenditure. The surplus available for transfer to Agricultural services, &c., was thus larger than in the previous year, and the amount ‡ actually transferred was Rs. 84,572 against Rs. 63,959. The contribution made to Agricultural services corresponded with the total of the contributions made to Local and Municipal Funds, except in the Tanjore district where Rs. 50 more were transferred to

even to execute the required repairs or to provide the necessary appliances in certain districts. The same cause accounts also for the considerable decrease\* in the number of pounds newly constructed during the year. The restrictive orders regarding expenditure having since been withdrawn, the Government hope that the report for 1886-87 will show better progress in these respects. The Board will call upon such of the Collectors as have not already done so to submit, without further delay, the memorandum and the map showing the distances between pounds, &c., called for in paragraph 9 of their Proceedings, dated 9th February 1886, No. 357.

4. *Village Service Fund*.—The receipts of this fund, including the opening balance, amounted to Rs. 54,03,097 and the charges to Rs. 31,73,396, so that the balance at the end of the year was Rs. 22,29,701 against Rs. 18,70,363 at its commencement. There was an increase in the receipts † of over 3 lakhs of rupees which is chiefly ascribed to the prompt collection of the demand, both arrear and current. The charges also exhibit an increase of Rs. 27,748, due to payment of arrears of salaries to village servants. They were, however, well within the re-

ceipts in all the districts but Nellore, where the year closed as usual with a deficit of Rs. 4,752. Proposals for remedying this recurring deficit have been submitted by the Board in their Proceedings, dated 31st March 1887, No. 659, which will be separately disposed of. The explanation called for from the Collector of Kistna in paragraph 19 of the Board's Proceedings read above should be submitted for the information of Government.

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. Government desire, however, to be informed of the circumstances under which it was found necessary in the Coimbatore district to impose fines to the extent of Rs. 9,384 under section 6 of Act I of 1858.

6. The Government regret to have again to notice the great delay in the submission of the report under review which was due on the 31st July 1886, but was not received till the 15th March 1887. They request that stringent measures may be adopted to enforce punctuality on the part of Collectors, the want of which is stated to have been the cause of the delay in the submission of the present report.

(True Extract.)

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

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

Exd. W. H. French.



Govt. of (1887) Madras.  
REVENUE.

No 1899 wa/14<sup>th</sup> July/87  
Recorded  
1845 Lot  
hr

Issued  
Recd. Encl.

G.O., 2nd June 1887, No. 538.

No 1899 wa/14<sup>th</sup> July/87

JUNE.

Ch. Engr. for Sur.  
Engr.  
Surp. Engrs

Special Local Funds.  
Reviewing report of — for 1885-86.

With order

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.         |
| " "                                   | 31st July " " 543.       |
| Read Cuddapah Report,                 | 11th June " " 1704       |
| Read again Board's Proceedings,       | 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.    | (3) Canal and Ferry Fund. |
| (2) Village Service 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.



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.

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, Godáviri, 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. Godáviri ... ..     | 252       |
| 5. Chingleput ... ..    | 451       | 5. Kistna ... ..       | 72        |
| 6. Coimbatore ... ..    | 335       | 6. Madura ... ..       | 1,091     |
| 7. Kurnool ... ..       | 1,946     | 7. Nilgiris ... ..     | 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. Godáviri ... ..     | 2,286     |
| 5. Chingleput ... ..    | 450       | 5. Madura ... ..       | 368       |
| 6. Cuddapah ... ..      | 469       | 6. Nilgiris ... ..     | 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 Godáviri, 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 Bhadráchalum 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, Godáviri, Kurnool, Nilgiris 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         |
| Godáviri ... .. | 849                                       | 5,323                                              | 16          |
| Kurnool ... ..  | 5,339                                     | 2,848                                              | 22          |
| Nilgiris ... .. | 2,826                                     | 132                                                | 66          |
| Tanjore ... ..  | 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         |
| Godáviri .. ..     | 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. Godavari ...     | 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. Nilgiris ...     | 10                     | ...                   | ...                     | 10                     |
| 17. Salem ...        | 188                    | ...                   | 57                      | 245                    |
| 18. Tanjore ..       | 164                    | ...                   | 51                      | 215                    |
| 19. Tinnevely ...    | 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 Melur 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 pukka 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 pukka-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.

*Godavari.*—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 pukka-built.

*Kistna.*—Of the 948 pounds, eleven are pukka-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 pukka 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 pukka 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 pukka-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.

*Tinnevely*.—Out of 695 pounds, only three are pukka-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 pukka 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   |
| Charges                    | 57,055   |
| Total                      | 1,61,843 |
| 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.                   |           |           |              | 1884-85.                    |                            |                                                      |                       | Total including balance. | Expenditure. | Balance at the end of the year. |                                  |            |                |           |
|---------------------|----------------------------|-----------|-----------|--------------|-----------------------------|----------------------------|------------------------------------------------------|-----------------------|--------------------------|--------------|---------------------------------|----------------------------------|------------|----------------|-----------|
|                     | Balance on 1st April 1883. | Receipts. | Total.    | Expenditure. | Receipts.                   |                            |                                                      |                       |                          |              |                                 |                                  |            |                |           |
|                     |                            |           |           |              | Balance on 31st March 1884. | 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.    |
| 1. Anantapur ..     | RS. 5,368                  | RS. 3,354 | RS. 8,722 | RS. 1,193    | RS. 7,529                   | RS. 225                    | RS. 66,418                                           | RS. 50,599            | RS. 15,877               | RS. 26       | RS. 2,453                       | RS. 2,678                        | RS. 10,907 | RS. 1,156      | RS. 9,051 |
| 2. Arcot, North ..  | 49,793                     | 1,56,381  | 2,06,184  | 1,47,157     | 59,027                      | 20,777                     | 20,777                                               | 50,599                | 15,877                   | ..           | ..                              | 1,61,407                         | 2,20,434   | 1,69,581       | 50,583    |
| 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                        | ..                                                   | 25,483                | 111                      | ..           | ..                              | 5,642                            | 14,322     | 2,810          | 12,112    |
| 5. Canara, South .. | 28,466                     | 86,727    | 1,15,193  | 78,770       | 36,423                      | 42,680                     | ..                                                   | 14,170                | 37,928                   | 439          | ..                              | 68,169                           | 1,04,592   | 73,068         | 29,524    |
| 6. Chingleput ..    | 1,04,207                   | 2,00,677  | 3,04,884  | 1,43,667     | 1,59,217                    | 1,04,541                   | ..                                                   | ..                    | ..                       | ..           | ..                              | 1,57,086                         | 3,16,303   | 1,40,841       | 1,75,462  |
| 7. Coimbatore ..    | 2,284                      | 1,409     | 3,693     | 18           | 3,675                       | ..                         | ..                                                   | ..                    | ..                       | ..           | ..                              | 887                              | 4,562      | 31             | 4,531     |
| 8. Cuddayah ..      | 36,473                     | 2,48,925  | 2,85,398  | 2,52,249     | 33,149                      | 1,04,679                   | ..                                                   | 703                   | 1,17,504                 | 356          | ..                              | 2,21,743                         | 2,64,892   | 2,51,051       | 13,841    |
| 9. Ganjam ..        | 2,200                      | 537       | 2,737     | 559          | 2,178                       | ..                         | ..                                                   | 260                   | 1,20,929                 | ..           | ..                              | 503                              | 2,681      | 494            | 2,187     |
| 10. Godavari ..     | 4,52,368                   | 3,04,491  | 7,56,859  | 2,62,025     | 4,94,834                    | 1,64,907                   | ..                                                   | ..                    | ..                       | 200          | ..                              | 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          | ..                              | 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                 | 1,583                    | ..           | 481                             | 4,764                            | 15,856     | 2,884          | 12,972    |
| 14. Malabar ..      | 59,976                     | 91,843    | 1,51,819  | 91,935       | 59,884                      | ..                         | 90,735                                               | ..                    | ..                       | ..           | 79                              | 90,814                           | 1,50,698   | 92,487         | 58,211    |
| 15. Nellore ..      | 21,454                     | 2,12,906  | 2,34,360  | 2,34,360     | ..                          | 1,22,482                   | 80                                                   | 1,757                 | 49,985                   | 106          | ..                              | 2,08,250                         | 2,08,250   | 2,08,250       | ..        |
| 16. Nilgiris ..     | ..                         | 1,941     | 1,941     | 1,941        | ..                          | 5,192                      | ..                                                   | 825                   | ..                       | ..           | ..                              | 5,947                            | 5,947      | 5,356          | 591       |
| 17. Salem ..        | 2,39,069                   | 3,09,563  | 2,36,701  | 72,862       | 1,19,339                    | ..                         | ..                                                   | 1,09,995              | 367                      | ..           | ..                              | 2,40,520                         | 3,13,382   | 2,36,880       | 76,502    |
| 18. Tanjore ..      | 70,494                     | 2,79,462  | 3,17,242  | 2,77,898     | 39,344                      | ..                         | ..                                                   | 2,66,594              | 1,204                    | ..           | 1,116                           | 2,67,710                         | 3,07,054   | 2,68,652       | 38,402    |
| 19. Tinnevely ..    | 37,780                     | 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 .. | 1,33,364                   | 1,95,794  | 4,12,482  | 1,71,122     | 2,41,360                    | 1,00,873                   | ..                                                   | 80,988                | 9,004                    | ..           | 68                              | 1,97,110                         | 4,38,470   | 1,66,195       | 2,72,275  |
| 21. Vizagapatam ..  | 2,16,688                   | 281       | 1,541     | 729          | 812                         | ..                         | ..                                                   | ..                    | 1,693                    | ..           | ..                              | 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                  | 1,68,802                                             | 9,79,345              | 6,22,186                 | 36,463       | 84,009                          | 32,30,840                        | 50,16,012  | 31,45,648      | 18,70,364 |

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

(g) Interest on Government securities.  
(h) Receipts from Service Inams of vacant offices.

(i) Interest on Government securities.  
(j) Receipts from Service Inams of vacant offices.

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. Godavari ..     | 23,510                     | 5,524                            | ..      | 803                   | 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. Tinnevely ..    | 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, Godavari, Kistna, Kurnool, Nellore, Nilgiris, Salem, Tinnevely and Trichinopoly ; in seven taluks of the Cuddapah district, in the Wajajpet 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 Tinnevely 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 Godavari 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 Nilgiris, 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 Godavari 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                                         | 31,609 |
| (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 1 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. | Merchandise collected in addition to assessment. | Deduction from beriz. | Miscellaneous. | Total.     | Quit-rent on enfranchised inams. | Deduction from beriz. | Receipts from service inams of offices and assessment on relinquished inams. | Miscellaneous. | Total.          |
| 1. Anantapur     | Rs. 20,777                 | Rs. 66,418                                       | Rs. 1,26,202          | Rs. 26         | Rs. 87,221 | Rs. 15,877                       | Rs. 295               | Rs. 7,710                                                                    | Rs. 2,453      | Rs. 2,678       |
| 2. Arcot, North  | 33,787                     | ..                                               | ..                    | ..             | 1,59,989   | ..                               | 50,599                | ..                                                                           | ..             | 1,61,407        |
| 3. Arcot, South  | 289                        | ..                                               | ..                    | ..             | 42,686     | 111                              | 1,29,787              | ..                                                                           | ..             | 2,89,776        |
| 4. Bellary       | 42,680                     | ..                                               | ..                    | 6              | 1,04,980   | 37,928                           | 25,483                | ..                                                                           | 4,915          | 8,042           |
| 5. Canara, South | 1,04,541                   | ..                                               | ..                    | 439            | 1,05,035   | 1,17,504                         | 14,170                | ..                                                                           | 8              | 68,169          |
| 6. Chingleput    | 1,04,679                   | ..                                               | ..                    | 356            | 1,05,035   | 1,17,504                         | 703                   | 845                                                                          | 542            | 1,57,086        |
| 7. Coimbatore    | 1,64,907                   | ..                                               | ..                    | 200            | 1,65,107   | 1,20,929                         | 260                   | 8,378                                                                        | 123            | 2,31,743        |
| 8. Cuddapah      | 2,69,478                   | 1,569                                            | ..                    | 393            | 2,71,440   | 64,691                           | 76,794                | 5,093                                                                        | 1,272          | 2,87,308        |
| 9. Ganjam        | 83,119                     | ..                                               | 28,180                | 5,013          | 1,16,314   | 2,01,360                         | ..                    | ..                                                                           | 14             | 4,18,032        |
| 10. Godavari     | ..                         | ..                                               | ..                    | 2              | 90,735     | 1,533                            | 2,738                 | ..                                                                           | 12,802         | 3,47,796        |
| 11. Kistna       | ..                         | 90,735                                           | ..                    | 2              | 1,22,668   | 49,985                           | 1,757                 | ..                                                                           | 17,320         | 4,754           |
| 12. Kurnool      | 1,22,482                   | 80                                               | ..                    | 106            | 1,22,668   | 49,985                           | 1,757                 | ..                                                                           | 1              | 90,814          |
| 13. Madura       | 5,122                      | ..                                               | ..                    | ..             | 6,122      | ..                               | 825                   | ..                                                                           | 33,839         | 2,08,250        |
| 14. Malabar      | 1,19,339                   | ..                                               | ..                    | 10             | 1,30,158   | 367                              | 1,09,995              | ..                                                                           | ..             | 6,947           |
| 15. Nellore      | ..                         | ..                                               | ..                    | ..             | 41,055     | ..                               | 2,25,539              | ..                                                                           | ..             | 1,10,362        |
| 16. Nilgiris     | 1,77,962                   | ..                                               | 41,055                | 122            | 1,96,243   | 1,204                            | 45,559                | ..                                                                           | 1,116          | 2,67,710        |
| 17. Salem        | 1,00,873                   | ..                                               | 80,988                | 5,985          | 1,88,038   | 9,004                            | ..                    | ..                                                                           | 9              | 2,43,015        |
| 18. Tanjore      | ..                         | ..                                               | ..                    | ..             | ..         | 1,693                            | ..                    | ..                                                                           | 68             | 1,97,110        |
| 19. Tinnevely    | ..                         | ..                                               | ..                    | ..             | ..         | ..                               | ..                    | ..                                                                           | ..             | 1,693           |
| 20. Trichinopoly | ..                         | ..                                               | ..                    | ..             | ..         | ..                               | ..                    | ..                                                                           | ..             | ..              |
| 21. Vizagapatam  | ..                         | ..                                               | ..                    | ..             | ..         | ..                               | ..                    | ..                                                                           | ..             | ..              |
| 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         | 14,03,753       |
|                  |                            |                                                  |                       |                |            |                                  |                       |                                                                              |                | 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. Godavari ... ..      | 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. Tinnevely ... ..    | 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, Tinnevely, 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 Tinnevely 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:—



| CESS UNDER ACT IV OF 1864. |          |            |          |                             |          |          |          |          |          | MERAS COLLECTED IN ADDITION TO THE LAND ASSESSMENT. |          |          |                             |          |          |          |          |          |  |
|----------------------------|----------|------------|----------|-----------------------------|----------|----------|----------|----------|----------|-----------------------------------------------------|----------|----------|-----------------------------|----------|----------|----------|----------|----------|--|
| Districts.                 | Demand.  |            |          | Collections and remissions. |          |          | Balance. |          |          | Demand.                                             |          |          | Collections and remissions. |          |          | Balance. |          |          |  |
|                            | Arrears. | Current.   | Arrears. | Current.                    | Arrears. | Current. | 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       |                             |          |          |          |          |          |  |
| 1. Anantapur ..            | RS. ..   | RS. 20,777 | RS. ..   | RS. 20,777                  | RS. ..   | RS. ..   | RS. ..   | RS. ..   | RS. ..   | RS. ..                                              | RS. ..   | RS. ..   | RS. ..                      | RS. ..   | RS. ..   | RS. ..   | RS. ..   | RS. ..   |  |
| 2. Arcot, North ..         | 9,963    | 35,824     | 6,425    | 27,362                      | 3,538    | 8,462    | 10,342   | 58,040   | 10,318   | 52,529                                              | 24       | 5,511    |                             |          |          |          |          |          |  |
| 3. Arcot, South ..         | 31       | 276        | 13       | 276                         | 18       | ..       | ..       | ..       | ..       | ..                                                  | ..       | ..       | ..                          | ..       | ..       | ..       | ..       | ..       |  |
| 4. Bellary ..              | 7,593    | 32,556     | 7,517    | 32,088                      | 41       | 568      | ..       | ..       | ..       | ..                                                  | ..       | ..       | ..                          | ..       | ..       | ..       | ..       | ..       |  |
| 5. Canara, South ..        | 13,638   | 1,16,717   | 13,546   | 90,996                      | 4        | 25,721   | ..       | ..       | ..       | ..                                                  | ..       | ..       | ..                          | ..       | ..       | ..       | ..       | ..       |  |
| 6. Chingleput ..           | ..       | ..         | 33,616   | 71,063                      | 5,542    | 43,417   | ..       | ..       | ..       | ..                                                  | ..       | ..       | ..                          | ..       | ..       | ..       | ..       | ..       |  |
| 7. Coimbatore ..           | 39,158   | 1,14,480   | 27,331   | ..                          | ..       | ..       | 2,340    | 21,887   | 2,193    | 12,875                                              | 147      | 9,012    |                             |          |          |          |          |          |  |
| 8. Cuddapah ..             | ..       | ..         | 1,030    | 1,37,578                    | 2,346    | 15,971   | ..       | ..       | ..       | ..                                                  | ..       | ..       | ..                          | ..       | ..       | ..       | ..       | ..       |  |
| 9. Ganjam ..               | 30,707   | 1,53,549   | 37,117   | 2,32,362                    | 5,539    | 29,429   | 2,978    | ..       | 1,568    | ..                                                  | ..       | ..       | ..                          | ..       | ..       | ..       | ..       | ..       |  |
| 10. Godavari ..            | 51,252   | 2,61,791   | 13,338   | 69,880                      | 751      | 14,952   | ..       | ..       | 218      | ..                                                  | ..       | ..       | ..                          | ..       | ..       | ..       | ..       | ..       |  |
| 11. Kistna ..              | 17,916   | 84,832     | ..       | ..                          | ..       | ..       | ..       | ..       | ..       | ..                                                  | ..       | ..       | ..                          | ..       | ..       | ..       | ..       | ..       |  |
| 12. Kurnool ..             | ..       | ..         | 32,203   | 90,298                      | 8,699    | 9,768    | 556      | 90,990   | 365      | 90,370                                              | 191      | 620      |                             |          |          |          |          |          |  |
| 13. Madura ..              | ..       | ..         | 4,190    | ..                          | ..       | ..       | ..       | ..       | ..       | ..                                                  | ..       | ..       | ..                          | ..       | ..       | ..       | ..       | ..       |  |
| 14. Malabar ..             | ..       | ..         | ..       | ..                          | ..       | ..       | ..       | ..       | ..       | ..                                                  | ..       | ..       | ..                          | ..       | ..       | ..       | ..       | ..       |  |
| 15. Nellore ..             | 45,092   | 1,00,066   | 16,795   | 1,01,801                    | 1,837    | 2,594    | ..       | ..       | ..       | ..                                                  | ..       | ..       | ..                          | ..       | ..       | ..       | ..       | ..       |  |
| 16. Nilgiris ..            | ..       | ..         | 19,512   | ..                          | ..       | ..       | ..       | ..       | ..       | ..                                                  | ..       | ..       | ..                          | ..       | ..       | ..       | ..       | ..       |  |
| 17. Salem ..               | 19,295   | 1,04,395   | 1,696    | 1,58,450                    | 4        | 23,826   | ..       | ..       | ..       | ..                                                  | ..       | ..       | ..                          | ..       | ..       | ..       | ..       | ..       |  |
| 18. Tanjore ..             | ..       | ..         | 27,294   | 73,579                      | 43       | 35,405   | ..       | ..       | ..       | ..                                                  | ..       | ..       | ..                          | ..       | ..       | ..       | ..       | ..       |  |
| 19. Tinnevely ..           | 21,212   | 1,82,276   | ..       | ..                          | ..       | ..       | ..       | ..       | ..       | ..                                                  | ..       | ..       | ..                          | ..       | ..       | ..       | ..       | ..       |  |
| 20. Trichinopoly ..        | 28,157   | 1,08,984   | ..       | ..                          | ..       | ..       | ..       | ..       | ..       | ..                                                  | ..       | ..       | ..                          | ..       | ..       | ..       | ..       | ..       |  |
| 21. Vizagapatnam ..        | ..       | ..         | ..       | ..                          | ..       | ..       | ..       | ..       | ..       | ..                                                  | ..       | ..       | ..                          | ..       | ..       | ..       | ..       | ..       |  |
| Total ..                   | 2,84,014 | 13,16,623  | 2,34,707 | 11,06,510                   | 28,352   | 2,10,113 | 16,220   | 1,71,010 | 14,448   | 1,55,850                                            | 1,554    | 15,160   |                             |          |          |          |          |          |  |

\* Remissions.

| DEDUCTIONS FROM BEZIR. |            |          |            |                             |            |           |            |           |            | QUIT-RENT ON ENFRANCHISED INAMS. |           |           |                             |            |           |           |           |            |           |           |
|------------------------|------------|----------|------------|-----------------------------|------------|-----------|------------|-----------|------------|----------------------------------|-----------|-----------|-----------------------------|------------|-----------|-----------|-----------|------------|-----------|-----------|
| Districts.             | 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        | 22                          | 23         | 24        | 25        | 22        | 23         | 24        | 25        |
| 1. Anantapur ..        | RS. 18,614 | RS. 225  | RS. 18,491 | RS. 225                     | RS. 12,647 | RS. 5,693 | RS. 14,262 | RS. 3,330 | RS. 12,495 | RS. 2,363                        | RS. 1,837 | RS. 1,837 | RS. 3,330                   | RS. 12,495 | RS. 2,363 | RS. 1,837 | RS. 3,330 | RS. 12,495 | RS. 2,363 | RS. 1,837 |
| 2. Arcot, North ..     | 9,963      | 35,824   | 81,328     | 30,832                      | 1,13,989   | 62,339    | 1,74,661   | 118       | 111        | 66                               | 7         | 7         | 118                         | 111        | 66        | 7         | 118       | 111        | 66        | 7         |
| 3. Arcot, South ..     | 1,95,317   | 2,37,000 | 315        | 315                         | 25,483     | 12,144    | 2,025      | 14,847    | 2,025      | 12,144                           | 2,025     | 14,847    | 2,025                       | 12,144     | 2,025     | 14,847    | 2,025     | 12,144     | 2,025     | 14,847    |
| 4. Bellary ..          | 12         | 25,483   | 2,025      | 12,144                      | 2,025      | 12,144    | 2,025      | 14,847    | 2,025      | 12,144                           | 2,025     | 14,847    | 2,025                       | 12,144     | 2,025     | 14,847    | 2,025     | 12,144     | 2,025     | 14,847    |
| 5. Canara, South ..    | 2,025      | 14,847   | 2,025      | 12,144                      | 2,025      | 12,144    | 2,025      | 14,847    | 2,025      | 12,144                           | 2,025     | 14,847    | 2,025                       | 12,144     | 2,025     | 14,847    | 2,025     | 12,144     | 2,025     | 14,847    |
| 6. Chingleput ..       | 2,025      | 14,847   | 2,025      | 12,144                      | 2,025      | 12,144    | 2,025      | 14,847    | 2,025      | 12,144                           | 2,025     | 14,847    | 2,025                       | 12,144     | 2,025     | 14,847    | 2,025     | 12,144     | 2,025     | 14,847    |
| 7. Coimbatore ..       | 817        | 558      | 378        | 325                         | 439        | 233       | 63,531     | 1,27,303  | 45,921     | 71,583                           | 17,610    | 55,720    | 45,921                      | 71,583     | 17,610    | 55,720    | 45,921    | 71,583     | 17,610    | 55,720    |
| 8. Cuddapah ..         | 9          | 260      | 260        | 260                         | 260        | 260       | 260        | 260       | 260        | 260                              | 260       | 260       | 260                         | 260        | 260       | 260       | 260       | 260        | 260       | 260       |
| 9. Ganjam ..           | ..         | ..       | ..         | ..                          | ..         | ..        | ..         | ..        | ..         | ..                               | ..        | ..        | ..                          | ..         | ..        | ..        | ..        | ..         | ..        | ..        |
| 10. Godavari ..        | ..         | ..       | ..         | ..                          | ..         | ..        | ..         | ..        | ..         | ..                               | ..        | ..        | ..                          | ..         | ..        | ..        | ..        | ..         | ..        | ..        |
| 11. Kistna ..          | 8,357      | 75,210   | 6,720      | 70,074                      | 432        | 5,136     | 17,573     | 61,752    | 2,495      | 13,668                           | 1,410     | 10,729    | 2,495                       | 13,668     | 1,410     | 10,729    | 2,495     | 13,668     | 1,410     | 10,729    |
| 12. Kurnool ..         | 2,699      | 27,441   | 2,616      | 25,412                      | ..         | 2,929     | 32,624     | 1,97,561  | 3,716      | 16,226                           | 2,882     | 12,273    | 3,716                       | 16,226     | 2,882     | 12,273    | 3,716     | 16,226     | 2,882     | 12,273    |
| 13. Madura ..          | 1,083      | 1,656    | 1,083      | 1,656                       | ..         | ..        | 4,167      | 885       | ..         | ..                               | 201       | 15        | ..                          | ..         | ..        | ..        | ..        | ..         | ..        | ..        |
| 14. Malabar ..         | 116        | 2,074    | 31         | 1,726                       | 85         | 348       | 23,821     | 35,614    | 17,687     | 32,298                           | 3,439     | 3,316     | 17,687                      | 32,298     | 3,439     | 3,316     | 17,687    | 32,298     | 3,439     | 3,316     |
| 15. Nellore ..         | ..         | ..       | ..         | ..                          | ..         | ..        | ..         | ..        | ..         | ..                               | ..        | ..        | ..                          | ..         | ..        | ..        | ..        | ..         | ..        | ..        |
| 16. Nilgiris ..        | ..         | 1,10,000 | 2,195      | 1,09,995                    | ..         | ..        | ..         | ..        | ..         | ..                               | ..        | ..        | ..                          | ..         | ..        | ..        | ..        | ..         | ..        | ..        |
| 17. Salem ..           | ..         | 2,78,161 | 1,000      | 2,65,615                    | ..         | 12,646    | 188        | 336       | ..         | ..                               | ..        | 59        | ..                          | ..         | ..        | ..        | ..        | ..         | ..        | ..        |
| 18. Tanjore ..         | 3,195      | 63,814   | 126        | 63,592                      | 27         | 222       | 470        | 1,118     | ..         | ..                               | ..        | 384       | ..                          | ..         | ..        | ..        | ..        | ..         | ..        | ..        |
| 19. Tinnevely ..       | 346        | 63,814   | 193        | 63,592                      | ..         | ..        | ..         | ..        | ..         | ..                               | ..        | ..        | ..                          | ..         | ..        | ..        | ..        | ..         | ..        | ..        |
| 20. Trichinopoly ..    | 40,432     | 63,638   | 39,817     | 41,171                      | ..         | 22,517    | 3,296      | 9,372     | ..         | ..                               | ..        | 3,486     | ..                          | ..         | ..        | ..        | ..        | ..         | ..        | ..        |
| 21. Vizagapatnam ..    | ..         | ..       | ..         | ..                          | ..         | ..        | 212        | 1,905     | ..         | ..                               | ..        | 424       | ..                          | ..         | ..        | ..        | ..        | ..         | ..        | ..        |
| Total ..               | 2,73,013   | 9,44,211 | 1,54,822   | 8,28,386                    | 1,15,095   | 1,20,825  | 1,84,729   | 6,07,939  | 1,41,117   | 4,80,994                         | 30,894    | 1,26,945  | 1,41,117                    | 4,80,994   | 30,894    | 1,26,945  | 1,41,117  | 4,80,994   | 30,894    | 1,26,945  |

\* Remissions.



| Districts.          | MISCELLANEOUS. |        |          |        |         |                             |           |          |           |          | TOTAL.   |           |          |          |
|---------------------|----------------|--------|----------|--------|---------|-----------------------------|-----------|----------|-----------|----------|----------|-----------|----------|----------|
|                     | Demand.        |        |          |        |         | Collections and remissions. |           |          |           |          | Balance. |           |          |          |
|                     | Arrears.       |        | Current. |        | Total.  | Arrears.                    |           | Current. |           | Total.   | Arrears. |           | Current. |          |
|                     | 26             | 27     | 28       | 29     |         | 30                          | 31        | 32       | 33        |          | 34       | 35        | 36       | 37       |
| 1. Anantapur ..     | Rs. 1,143      | 2,113  | Rs. 478  | 1,975  | Rs. 665 | 1,143                       | 2,338     | Rs. 478  | 2,338     | Rs. 478  | 35,414   | 2,200     | Rs. 665  | Rs. 138  |
| 2. Arcot, North ..  | 4,277          | 5,620  | 3,275    | 4,460  | 1,002   | 88,926                      | 1,421,78  | 88,926   | 1,421,78  | 35,414   | 87,753   | 1,21,023  | 3,512    | 21,155   |
| 3. Arcot, South ..  | ..             | ..     | ..       | ..     | ..      | 2,05,280                    | 2,72,824  | 2,05,280 | 2,72,824  | 87,753   | 563      | 2,02,023  | 1,17,627 | 70,801   |
| 4. Bellary ..       | 1,902          | 8,783  | 531      | 4,303  | 843     | 2,011                       | 9,491     | 2,011    | 9,491     | 563      | 531      | 5,095     | 927      | 4,396    |
| 5. Canara, South .. | ..             | 6      | ..       | 6      | ..      | 7,593                       | 58,145    | 7,593    | 58,145    | 531      | 7,517    | 57,577    | 41       | 569      |
| 6. Chingleput ..    | 229            | 218    | 229      | 218    | ..      | 32,259                      | 1,74,100  | 32,259   | 1,74,100  | 32,094   | 35       | 1,24,992  | 47       | 49,108   |
| 7. Coimbatore ..    | ..             | 887    | ..       | 887    | ..      | ..                          | ..        | ..       | ..        | ..       | ..       | ..        | ..       | ..       |
| 8. Cuddapah ..      | 10,004         | 7,772  | 5,422    | 3,311  | 4,582   | 1,13,510                    | 2,50,113  | 1,13,510 | 2,50,113  | 85,337   | 2,193    | 1,46,282  | 28,173   | 1,03,831 |
| 9. Ganjam ..        | ..             | 263    | ..       | 263    | ..      | 2,340                       | 22,410    | 2,340    | 22,410    | 50,773   | 50,773   | 13,398    | 147      | 9,012    |
| 10. Godavari ..     | ..             | 1,474  | ..       | 1,474  | ..      | 57,438                      | 2,70,418  | 57,438   | 2,70,418  | 1,365    | ..       | 2,36,536  | 5,290    | 33,882   |
| 11. Kistna ..       | 2,002          | 5,883  | 428      | 5,071  | 893     | 82,162                      | 4,04,636  | 82,162   | 4,04,636  | 69,501   | 13,205   | 3,68,530  | 9,456    | 46,106   |
| 12. Kurnool ..      | 3,017          | 39,157 | 2,755    | 32,341 | ..      | 46,256                      | 3,48,991  | 46,256   | 3,48,991  | 34,965   | 7,858    | 3,12,821  | 3,433    | 36,170   |
| 13. Madura ..       | 1,423          | 369    | ..       | 239    | 252     | 6,673                       | 2,910     | 6,673    | 2,910     | 1,954    | ..       | 2,765     | 453      | 145      |
| 14. Malabar ..      | ..             | 79     | ..       | 79     | ..      | 556                         | 91,069    | 556      | 91,069    | 865      | ..       | 90,449    | 191      | 620      |
| 15. Nellore ..      | 52             | 55     | ..       | 55     | ..      | 69,085                      | 1,37,902  | 69,085   | 1,37,902  | 49,877   | ..       | 1,24,453  | 12,223   | 13,449   |
| 16. Nilgiris ..     | ..             | ..     | ..       | ..     | ..      | ..                          | ..        | ..       | ..        | ..       | ..       | ..        | ..       | ..       |
| 17. Salem ..        | ..             | 10,824 | ..       | 10,824 | ..      | 19,483                      | 2,35,555  | 19,483   | 2,35,555  | 16,881   | ..       | 2,22,897  | 1,939    | 2,558    |
| 18. Tanjore ..      | ..             | ..     | ..       | ..     | ..      | ..                          | ..        | ..       | ..        | ..       | ..       | ..        | ..       | ..       |
| 19. Tinnevely ..    | ..             | 138    | ..       | ..     | ..      | 3,195                       | 2,78,161  | 3,195    | 2,78,161  | 2,195    | ..       | 2,65,515  | ..       | 12,546   |
| 20. Trichinopoly .. | 419            | 6,240  | ..       | 6,229  | 324     | 22,028                      | 2,47,346  | 22,028   | 2,47,346  | 20,108   | ..       | 2,22,907  | 31       | 24,439   |
| 21. Vizagapatam ..  | ..             | ..     | ..       | ..     | ..      | 72,304                      | 1,88,284  | 72,304   | 1,88,284  | 70,245   | ..       | 1,26,865  | 401      | 61,419   |
| Total ..            | 24,468         | 89,880 | 13,421   | 71,956 | 8,561   | 7,82,444                    | 31,29,663 | 7,82,444 | 31,29,663 | 5,88,515 | ..       | 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. |                  | Difference. |
|-------------------|-------------|------------------|-------------|
|                   | RS.         |                  | 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     | Tinnevely ...    | + 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 Tinnevely 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 Godavari 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 Nilgiri 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 Nilgiris has submitted a demand, collection and balance statement for the fasli and not for the official year.

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. Godavari      | 5,290        | 33,882   |
| 6. Kistna        | 5,543        | 46,106   |
| 7. Kurnool       | 1,527        | 36,170   |
| 8. Nellore       | 12,223       | 13,449   |
| 9. Tinnevely     | 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. Godavari      | 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. Tinnevely     | 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).                                                          |                          |                                                  |                              |                |          | Balance. |
|---------------------|-------------------------------------------------------------------------------|--------------------------|--------------------------------------------------|------------------------------|----------------|----------|----------|
|                     | Charges.                                                                      |                          |                                                  |                              |                |          |          |
|                     | 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       |          |
|                     | 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. Godavari ..      | 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. Tinnevely ..     | ..                                                                            | ..                       | ..                                               | ..                           | ..             | ..       | 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 Tinnevely 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.

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 Godavari 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 <i>Godavari</i> | 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   | (r) 335     | (r) 575  | 1,465    | 1,348    |
| 3. Cuddapah      | ...      | 390      | ...         | 390      | 403      | 3,179    |
| 4. Godavari      | 3,187    | 34,531   | 2,784       | 31,352   | ...      | 960      |
| 5. Kistna        | 569      | 6,982    | 569         | 6,022    | ...      | 341      |
| 6. Malabar       | 566      | 82,737   | (r) 566     | 82,396   | ...      | 1,684    |
| 7. Tanjore       | 889      | 6,517    | (r) 868     | 4,833    | ...      | ...      |
| 8. Tinnevely     | ...      | 30       | ...         | 30       | ...      | ...      |
| 9. Trichinopoly  | 1,581    | 10,229   | (r) 856     | 8,985    | 662      | 1,244    |
| Total ..         | 11,220   | 1,59,752 | (r) 2,625   | 1,50,300 | 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 Godavari (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. |            |
| 1. Coimbatore ..   | Rs. 11,188 | Rs. 16,227 | Rs. 27,415 | Rs. 11,552   | Rs. 15,863 | Rs. 18,291 | Rs. 34,154 | Rs. 15,641   | Rs. 18,513 |
| 2. Madura ..       | .. 485     | .. 485     | .. 485     | .. 485       | .. 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  | .. 15,691    | .. 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:—

|                                              |            |
|----------------------------------------------|------------|
| Establishment ..                             | Rs. 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.  |
| 1. Coimbatore ..   | Rs. 5,973 | Rs. 18,409 | Rs. 1,431         | Rs. 16,859 | Rs. 4,542 | Rs. 1,550 |
| 2. Salem ..        | .. 3,370  | .. 8,407   | .. 2,535          | .. 8,407   | .. 835    | .. 10     |
| 3. Tanjore ..      | .. 3      | .. 774     | .. 3              | .. 764     | ..        | ..        |
| 4. Trichinopoly .. | .. 6,272  | .. 13,357  | .. 6,144          | .. 7,084   | .. 7      | .. 6,273  |
| Total ..           | 15,618    | 40,947     | 10,113<br>(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   | ..                    | ..                        | ..    |
| Tinnevely ..  | 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.                               |                             |             | CHARGES.                                |                             |                             | Remarks.                                                                                                                                                                                                                                          |
|------------------|-------------------------|-----------------------------------------|-----------------------------|-------------|-----------------------------------------|-----------------------------|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                  |                         | As per Accountant-General's statements. | As per Collectors' reports. | Difference. | As per Accountant-General's statements. | As per Collectors' reports. | Difference.                 |                                                                                                                                                                                                                                                   |
| Anantapur ..     | Village Service Fund .. | Rs. 3,354                               | Rs. 3,317                   | Rs. 37      | Rs. ..                                  | Rs. ..                      | Rs. ..                      | This is the result of transfers from Land Revenue to the Village Service Fund and <i>vice versa</i> 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 .. | 1,55,391                                | 1,60,219                    | (a) 8,828   | 1,47,157                                | 1,47,117                    | (b) — 40                    | (c) Amount transferred to <i>ryotwar</i> by the Accountant-General.                                                                                                                                                                               |
| Arcot, South ..  | Pound Fund ..           | ..                                      | ..                          | ..          | 2,48,874                                | 2,49,746                    | .. 872                      | (d) Proportionate cost of controlling establishment not adjusted by the Collector before the submission of his Special Fund report.                                                                                                               |
|                  | Village Service 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. |
| 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                        | <i>Vide</i> remark (b).                                                                                                                                                                                                                           |
| Chingleput ..    | Canal and Ferry Fund .. | ..                                      | ..                          | ..          | 18,241                                  | 18,236                      | — 5                         | <i>Vide</i> remark (b).                                                                                                                                                                                                                           |
|                  | Pound Fund ..           | 8,139                                   | 8,175                       | (c) 36      | 7,851                                   | 7,884                       | (d) 33                      | (e) This is stated to be the amount adjusted as per Accountant-General's letter.                                                                                                                                                                  |
| Coimbatore ..    | Village Service Fund .. | ..                                      | ..                          | ..          | 1,45,677                                | 1,45,616                    | — 51                        | (f) This is the difference of the above amount and the cost of controlling establishment.                                                                                                                                                         |
|                  | Pound Fund ..           | 10,430                                  | 10,461                      | .. 31       | 10,353                                  | 10,444                      | + 91                        | <i>Vide</i> remark (b).                                                                                                                                                                                                                           |
| Cuddapah ..      | Irrigation Cess Fund .. | 16,227                                  | 16,362                      | + 135       | 11,552                                  | 12,022                      | 470                         | * This difference is due to a certain adjustment having been made in different years in the Collector's and the Accountant-General's figures.                                                                                                     |
|                  | 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                    | — 62                        | Do. do. do.                                                                                                                                                                                                                                       |
|                  |                         |                                         |                             |             |                                         |                             | (f) — 62                    | (g) Amount adjusted in different years by the Accountant-General and the Collector.                                                                                                                                                               |
|                  |                         |                                         |                             |             |                                         |                             | (f) <i>Vide</i> remark (b). |                                                                                                                                                                                                                                                   |

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. |                                                                                                                                                                                                                                               |
| Ganjam ..   | Village Service Fund .. | Rs. 537                                 | Rs. 4,508                   | Rs. 3,971   | Rs. 559                                 | Rs. 4,594                   | Rs. 4,035   | (g) Merals were not included by the Accountant-General.                                                                                                                                                                                       |
| Godavari .. | Pound Fund ..           | 22,814                                  | 23,383                      | (h) 569     | 25,070                                  | 25,065                      | — 5         | <i>Vide</i> remark (b).                                                                                                                                                                                                                       |
|             | Village Service Fund .. | 3,04,491                                | 3,04,533                    | * 42        | 2,62,025                                | 2,61,846                    | + 179       | (h) The amount credited by the Collector under instructions from the Accountant-General.                                                                                                                                                      |
|             |                         |                                         |                             |             |                                         |                             |             | * 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. |
|             |                         |                                         |                             |             |                                         |                             |             | + 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.                                                                                                     |
|             |                         |                                         |                             |             |                                         |                             |             | Cost of controlling establishment adjusted by the Collector after submitting his Special Fund report.                                                                                                                                         |
|             |                         |                                         |                             |             |                                         |                             |             | (i) This is the amount of adjustments carried out by the Accountant-General in 1882-83 and by the Collector in 1883-84.                                                                                                                       |
|             |                         |                                         |                             |             |                                         |                             |             | (j) <i>Vide</i> remark (b).                                                                                                                                                                                                                   |
|             |                         |                                         |                             |             |                                         |                             |             | (j) This is stated to be due to an adjustment effected first by the Accountant-General and afterwards by the Collector.                                                                                                                       |
|             |                         |                                         |                             |             |                                         |                             |             | (k) Out of this a sum of Rs. 88 is the cost of controlling establishment— <i>vide</i> remark (a).                                                                                                                                             |
|             |                         |                                         |                             |             |                                         |                             |             | (l) <i>Vide</i> remark (b).                                                                                                                                                                                                                   |
|             |                         |                                         |                             |             |                                         |                             |             | (m) <i>Vide</i> remark (b).                                                                                                                                                                                                                   |
|             |                         |                                         |                             |             |                                         |                             |             | (n) Credit from Provincial services to meet the deficit.                                                                                                                                                                                      |
|             |                         |                                         |                             |             |                                         |                             |             | (o) <i>Vide</i> remark (b).                                                                                                                                                                                                                   |
|             |                         |                                         |                             |             |                                         |                             |             | (p) Credit from Provincial services to meet the deficit.                                                                                                                                                                                      |
|             |                         |                                         |                             |             |                                         |                             |             | (q) This represents the adjustment effected under instructions from the Accountant-General.                                                                                                                                                   |
|             |                         |                                         |                             |             |                                         |                             |             | 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, &amp;c.—(Continued).

| Districts.   | Funds.                  | Receipts.                               |                             | Charges.                                |                             | Difference. | Remarks.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--------------|-------------------------|-----------------------------------------|-----------------------------|-----------------------------------------|-----------------------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|              |                         | As per Accountant-General's statements. | As per Collectors' reports. | As per Accountant-General's statements. | As per Collectors' reports. |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Salem        | Pound Fund ..           | Rs. ..                                  | Rs. ..                      | Rs. 9,142                               | Rs. 8,779                   | Rs. -- 363  | This is the contribution to Agricultural services for the quarter ending 30th June 1881, adjusted by the Accountant-General in 1883-84. <i>Vide</i> remark (b). 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. <i>Vide</i> remark (b). 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. <i>Vide</i> remark (b). <i>Vide</i> remark (b). <i>Vide</i> remark (b). This amount was credited by the Accountant-General and Collector in different years' accounts. <i>Vide</i> remark (b). <i>Vide</i> remark (b). The difference of Rs. 6 on both sides of the account minus Rs. 3, the cost of controlling establishment. <i>Vide</i> remark (b). <i>Vide</i> remark (b). <i>Vide</i> remark (b). |
|              | Village Service Fund .. | Rs. ..                                  | Rs. ..                      | Rs. 2,36,701                            | Rs. 2,36,641                | Rs. -- 60   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|              | Irrigation Cess Fund .. | Rs. ..                                  | Rs. ..                      | Rs. 10,981                              | Rs. 12,676                  | Rs. 1,695   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|              | Pound Fund ..           | Rs. ..                                  | Rs. ..                      | Rs. 21,622                              | Rs. 21,617                  | Rs. -- 5    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Tanjore      | Village Service Fund .. | Rs. ..                                  | Rs. ..                      | Rs. 2,77,895                            | Rs. 2,77,827                | Rs. -- 68   | This is the contribution to Agricultural services for the quarter ending 30th June 1881, adjusted by the Accountant-General in 1883-84. <i>Vide</i> remark (b). 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. <i>Vide</i> remark (b). 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. <i>Vide</i> remark (b). <i>Vide</i> remark (b). <i>Vide</i> remark (b). This amount was credited by the Accountant-General and Collector in different years' accounts. <i>Vide</i> remark (b). <i>Vide</i> remark (b). The difference of Rs. 6 on both sides of the account minus Rs. 3, the cost of controlling establishment. <i>Vide</i> remark (b). <i>Vide</i> remark (b). <i>Vide</i> remark (b). |
|              | Canal and Ferry Fund .. | Rs. ..                                  | Rs. ..                      | Rs. 6,069                               | Rs. 6,067                   | Rs. -- 2    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|              | Pound Fund ..           | Rs. ..                                  | Rs. ..                      | Rs. 11,267                              | Rs. 11,264                  | Rs. -- 3    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|              | Village Service Fund .. | Rs. ..                                  | Rs. ..                      | Rs. 2,48,581                            | Rs. 2,48,511                | Rs. -- 70   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Tinnevely    | Pound Fund ..           | Rs. ..                                  | Rs. ..                      | Rs. 10,439                              | Rs. 10,442                  | Rs. 3       | This is the contribution to Agricultural services for the quarter ending 30th June 1881, adjusted by the Accountant-General in 1883-84. <i>Vide</i> remark (b). 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. <i>Vide</i> remark (b). 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. <i>Vide</i> remark (b). <i>Vide</i> remark (b). <i>Vide</i> remark (b). This amount was credited by the Accountant-General and Collector in different years' accounts. <i>Vide</i> remark (b). <i>Vide</i> remark (b). The difference of Rs. 6 on both sides of the account minus Rs. 3, the cost of controlling establishment. <i>Vide</i> remark (b). <i>Vide</i> remark (b). <i>Vide</i> remark (b). |
|              | Village Service Fund .. | Rs. ..                                  | Rs. ..                      | Rs. 1,71,122                            | Rs. 1,71,074                | Rs. -- 48   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|              | Canal and Ferry Fund .. | Rs. ..                                  | Rs. ..                      | Rs. 11,078                              | Rs. 11,075                  | Rs. -- 3    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|              | Irrigation Cess Fund .. | Rs. ..                                  | Rs. ..                      | Rs. 18,012                              | Rs. 18,008                  | Rs. -- 4    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Trichinopoly | Pound Fund ..           | Rs. ..                                  | Rs. ..                      | Rs. 10,330                              | Rs. 10,438                  | Rs. 108     | This is the contribution to Agricultural services for the quarter ending 30th June 1881, adjusted by the Accountant-General in 1883-84. <i>Vide</i> remark (b). 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. <i>Vide</i> remark (b). 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. <i>Vide</i> remark (b). <i>Vide</i> remark (b). <i>Vide</i> remark (b). This amount was credited by the Accountant-General and Collector in different years' accounts. <i>Vide</i> remark (b). <i>Vide</i> remark (b). The difference of Rs. 6 on both sides of the account minus Rs. 3, the cost of controlling establishment. <i>Vide</i> remark (b). <i>Vide</i> remark (b). <i>Vide</i> remark (b). |
|              | Village Service Fund .. | Rs. ..                                  | Rs. ..                      | Rs. ..                                  | Rs. ..                      | Rs. ..      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|              | Canal and Ferry Fund .. | Rs. ..                                  | Rs. ..                      | Rs. ..                                  | Rs. ..                      | Rs. ..      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|              | Irrigation Cess Fund .. | Rs. ..                                  | Rs. ..                      | Rs. ..                                  | Rs. ..                      | Rs. ..      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

(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:—

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

Constructed by private individuals and made over to Government management.

Cuddapah Taluk—  
1 Pound at Chabali.  
1 do. at Kommalur.  
1 do. at Tavaripalle.  
Jammalamadugu Taluk—  
1 Pound at Mangapatnam.  
1 do. at Obanpet.  
1 do. at Arvatipalle.  
1 do. at Yemmulachintala.  
1 do. at Jureddy Kottapalle.

Constructed at Government expense.

Jammalamadugu Taluk—  
1 Pound at Kondapur.  
Cuddapah Taluk—  
1 Pound at Vedarur.  
1 do. at Alamkhanpalle.  
Pulivendla Taluk—  
1 Pound at Gandikovur.  
1 do. at Murarichintala.  
Madanapalle Taluk—  
1 Pound at Aghaharam.

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.

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

\* One newly constructed in the year.  
for the construction of two more pounds in the villages of Sibbala and Settipalle in the

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<br>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. | RS. A. P. |
| Nagarazpet .. ..                                                | 89 7 6                    | 47 4 0                | 1 12 0           | ..             | ..        | ..        | ..        |
| Musapet .. ..                                                   | 128 15 0                  | 94 0 0                | 2 5 6            | 4 0 0          | ..        | ..        | ..        |
| 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     | ..        |
| Deduct collections in March 1885, but remitted in April 1885 .. |                           |                       |                  |                |           | 127 0 0   | ..        |
|                                                                 |                           |                       |                  |                |           | 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,<br>1883-84. | Current year,<br>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       | 17,396    |



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,<br>1883-84. | Current year,<br>1884-85. | Increase. | Decrease. |
|-----|-------------------------------------------------------------------------------------------------------------------------------|------------------------|---------------------------|-----------|-----------|
| 1   | Payment to village servants .. .. .                                                                                           | Rs. 2,30,254           | Rs. 2,28,906              | Rs. ..    | Rs. 1,348 |
| 2   | Do. to ghāt taluk .. .. .                                                                                                     | 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 Nilgiris, 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 Saidāpet." 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 Saidāpet."

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 Nilgiris.

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   |
|                                                  | <hr/>    |
| (5) Miscellaneous ... ..                         | 31,637   |
|                                                  | 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

\* Paragraph 9 of the Board's Proceedings. the Board to ascertain whether the existing number of them is sufficient to meet actual requirements.

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. Tinnevely,    |
| 3. Godavari,    | 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.



Gobt. of (1886) Madras.

REVENUE.

B. No. 1209 Wd/12 May 1886

Recorded.

Sd/- J. S. S. W.

Issued

Recd.

Encl.

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

B. No. 1209 Wd/12 May 1886

APRIL.

Special Local Fund Report

for 1884-85, reviewed.

With order

2ND JUNE 1887, No. 538, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 22nd February 1887, No. 328 :—

Read—the following papers :—

|                              |                                |
|------------------------------|--------------------------------|
| Board's Proceedings,         | dated 22nd May 1886, No. 1152. |
| "                            | " 3rd July " " 1524.           |
| "                            | " 25th June " " 1447.          |
| "                            | " 4th " " " 1234.              |
| "                            | " 22nd " " " 1404.             |
| "                            | " 17th May " " 1097.           |
| "                            | " 19th June " " 1385.          |
| "                            | " 26th July " " 1679.          |
| "                            | " 21st Aug. " " 1880.          |
| "                            | " 29th June " " 1463.          |
| "                            | " 3rd July " " 1523.           |
| "                            | " 4th June " " 1238.           |
| "                            | " 2nd " " " 1228.              |
| "                            | " 18th " " " 1377.             |
| "                            | " 8th " " " 1274.              |
| "                            | " 14th " " " 1334.             |
| "                            | " 22nd May " " 1160.           |
| "                            | " 8th June " " 1273.           |
| "                            | " 9th July " " 1557.           |
| "                            | " 30th June " " 1486.          |
| "                            | " 4th " " " 1239.              |
| "                            | " 12th July " " 1579.          |
| "                            | " 15th " " " 1866.             |
| From the Collr. of S. Canara | " 7th Aug. " " 1388.           |
| Vizagapatam                  | " 21st Sept. " " 4090.         |
| Malabar                      | " 22nd Nov. " " 960.           |
| Cuddapah                     | " 24th " " " 570.              |
| Madura                       | " 13th Dec. " " 4576.          |
| Trichinopoly                 | " 16th " " " 532.              |
| Tanjore                      | " 22nd " " " 5216.             |
| Ganjam                       | " 23rd " " " 562.              |
| South Arcot                  | " 23rd " " " 563.              |
| Board's Proceedings          | " 5th Aug. " " 3059, R.S.      |
| "                            | " 13th Sept. " " 3703, Mis.    |
| "                            | " 1st Nov. " " 4512, R.S.      |
| "                            | " 6th " " " 8268, Mis.         |
| "                            | " 11th " " " 4704, R.S.        |
| "                            | " 16th " " " 4794, R.S.        |
| "                            | " 17th " " " 4824, R.S.        |
| "                            | " 23rd Dec. " " 9543, Mis.     |



Resolution—dated 22nd February 1887, No. 328.

The Board resolve to submit to Government their report for 1885-86 on the operations of the Special Local Funds under their control, viz. :—

The Cattle Pound Fund,  
The Village Service Fund,

The Canal and Ferry Fund, and  
The Irrigation Cess Fund.

2. The receipts during the year, including the opening balance on the 1st April 1885, amounted to Rs. 61,83,353 and the charges to Rs. 36,40,810, leaving a balance of Rs. 25,42,543. The subjoined statement shows the transactions of each fund :—

| Funds.                      | Balance on<br>1st April<br>1885. | Receipts in<br>1885-86. | Total.    | Expenditure<br>in 1885-86. | Balance on<br>31st March<br>1886. |
|-----------------------------|----------------------------------|-------------------------|-----------|----------------------------|-----------------------------------|
|                             | RS.                              | RS.                     | RS.       | RS.                        | RS.                               |
| 1. Cattle Pound Fund ...    | 26,958                           | 2,45,768                | 2,72,726  | 2,30,015                   | 42,711                            |
| 2. Village Service Fund ... | 18,70,363                        | 35,32,734               | 54,03,097 | 31,73,396                  | 22,29,701                         |
| 3. Canal and Ferry Fund ... | 1,50,663                         | 2,40,768                | 3,91,431  | 1,94,428                   | 1,97,003                          |
| 4. Irrigation Cess Fund ... | 55,943                           | 60,156                  | 1,16,099  | 42,971                     | 73,128                            |
| Total ...                   | 21,03,927                        | 40,79,426               | 61,83,353 | 36,40,810                  | 25,42,543                         |
| Agricultural Services ...   | 1,04,679                         | 45,932                  | 1,50,611  | 58,048                     | 92,563                            |
| Total ...                   | 22,08,606                        | 41,25,358               | 63,33,964 | 36,98,858                  | 26,35,106                         |

3. The figures adopted throughout this report are those reported by the Accountant-General.

4. *Pound Fund.*—The following statement shows the receipts and charges under Pound Fund in the several districts, the charges including the contributions to Agricultural services and to Local and Municipal Funds :—

| Districts.          | 1884-85. |           |                 |          | 1885-86. |           |          |
|---------------------|----------|-----------|-----------------|----------|----------|-----------|----------|
|                     | Balance. | Receipts. | Total Receipts. | Charges. | Balance. | Receipts. | Total.   |
| 1                   | 2        | 3         | 4               | 5        | 6        | 7         | 8        |
|                     | RS.      | RS.       | RS.             | RS.      | RS.      | RS.       | RS.      |
| 1. Anantapur ..     | 371      | 3,851     | 4,222           | 3,780    | 442      | 4,500     | 4,942    |
| 2. Arcot, North ..  | 418      | 11,264    | 11,682          | 10,506   | 1,176    | 12,522    | 13,698   |
| 3. Arcot, South ..  | 654      | 13,396    | 14,050          | 14,032   | 18       | 11,592    | 11,610   |
| 4. Bellary ..       | 1,339    | 5,824     | 7,163           | 6,645    | 518      | 6,404     | 6,922    |
| 5. Canara, South .. | 171      | 1,511     | 1,682           | 1,655    | 27       | 1,537     | 1,564    |
| 6. Chingleput ..    | 1,031    | 8,590     | 9,621           | 8,301    | 1,320    | 8,675     | 9,995    |
| 7. Coimbatore ..    | 448      | 10,765    | 11,213          | 9,783    | 1,430    | 11,130    | 12,560   |
| 8. Cuddapah ..      | 1,650    | 9,432     | 10,982          | 9,579    | 1,403    | 8,884     | 10,287   |
| 9. Ganjam ..        | 518      | 3,304     | 3,822           | 3,212    | 610      | 3,784     | 4,394    |
| 10. Godavari ..     | 2,362    | 22,562    | 24,924          | 22,784   | 2,140    | 26,792    | 28,932   |
| 11. Kistna ..       | 3,044    | 33,329    | 36,373          | 34,686   | 1,687    | 36,609    | 38,296   |
| 12. Kurnool ..      | 1,564    | 12,445    | 14,009          | 11,761   | 2,248    | 12,961    | 15,209   |
| 13. Madura ..       | 1,713    | 13,862    | 15,575          | 14,432   | 1,143    | 13,806    | 14,949   |
| 14. Malabar ..      | 516      | 3,506     | 4,022           | 4,024    | — 2      | 4,493     | 4,491    |
| 15. Nellore ..      | 3,352    | 21,840    | 25,192          | 22,468   | 2,724    | 20,410    | 23,134   |
| 16. Nilgiris ..     | 198      | 1,406     | 1,604           | 1,395    | 209      | 1,342     | 1,551    |
| 17. Salem ..        | 353      | 11,620    | 11,973          | 9,431    | 2,542    | 11,169    | 13,711   |
| 18. Tanjore ..      | 539      | 23,579    | 24,118          | 18,316   | 5,802    | 20,423    | 26,225   |
| 19. Tinnevely ..    | 1,045    | 12,043    | 13,088          | 12,869   | 224      | 11,284    | 12,508   |
| 20. Trichinopoly .. | 1,018    | 10,262    | 11,280          | 10,293   | 987      | 12,207    | 13,194   |
| 21. Vizagapatam ..  | 338      | 4,447     | 4,785           | 4,475    | 310      | 5,244     | 5,554    |
| Total ..            | 22,542   | 2,38,843  | 2,61,385        | 2,34,427 | 26,958   | 2,45,768  | 2,72,726 |

| Districts.          | 1885-86—continued. |                                    |                |                           |                    |                 | Balance. |        |
|---------------------|--------------------|------------------------------------|----------------|---------------------------|--------------------|-----------------|----------|--------|
|                     | Establishment.     | Construction and repair of pounds. | Miscellaneous. | Contributions.            |                    |                 |          | Total. |
|                     |                    |                                    |                | To Agricultural services. | To Municipalities. | To Local Funds. |          |        |
|                     |                    |                                    |                |                           |                    |                 |          |        |
| 9                   | 10                 | 11                                 | 12             | 13                        | 14                 | 15              | 16       |        |
|                     | RS.                | RS.                                | RS.            | RS.                       | RS.                | RS.             | RS.      | RS.    |
| 1. Anantapur ..     | 2,986              | 178                                | 257            | 588                       | 40                 | 548             | 4,597    | 345    |
| 2. Arcot, North ..  | 6,029              | 141                                | 2              | 3,037                     | 86                 | 2,951           | 12,246   | 1,452  |
| 3. Arcot, South ..  | 5,937              | 1,228                              | 321            | 1,874                     | 42                 | 1,832           | 11,234   | 376    |
| 4. Bellary ..       | 3,189              | 867                                | 862            | ..                        | ..                 | ..              | 4,918    | 2,004  |
| 5. Canara, South .. | 627                | 457                                | 140            | ..                        | ..                 | ..              | 1,224    | 340    |
| 6. Chingleput ..    | 4,273              | 959                                | 555            | ..                        | ..                 | ..              | 5,787    | 4,208  |
| 7. Coimbatore ..    | 6,367              | 146                                | 1,122          | ..                        | ..                 | ..              | 7,635    | 4,925  |
| 8. Cuddapah ..      | 4,010              | 40                                 | 118            | 2,481                     | 51                 | 2,430           | 9,130    | 1,157  |
| 9. Ganjam ..        | 1,950              | 385                                | 132            | 623                       | 23                 | 600             | 3,713    | 681    |
| 10. Godavari ..     | 10,924             | 216                                | 404            | 6,740                     | 254                | 6,486           | 25,024   | 3,908  |
| 11. Kistna ..       | 18,833             | 1,175                              | 2,610          | 6,824                     | 201                | 6,623           | 36,266   | 2,030  |
| 12. Kurnool ..      | 5,556              | 38                                 | 357            | 1,912                     | 8                  | 1,904           | 9,775    | 5,434  |
| 13. Madura ..       | 8,111              | 2                                  | 232            | 2,673                     | 71                 | 2,602           | 13,691   | 1,258  |
| 14. Malabar ..      | 1,674              | 559                                | 5              | ..                        | ..                 | ..              | 2,238    | 2,253  |
| 15. Nellore ..      | 9,566              | 1,092                              | 294            | 4,922                     | 220                | 4,702           | 20,796   | 2,338  |
| 16. Nilgiris ..     | 718                | 416                                | 19             | ..                        | ..                 | ..              | 1,153    | 398    |
| 17. Salem ..        | 4,276              | 545                                | 1,263          | 2,443                     | 38                 | 2,405           | 10,970   | 2,741  |
| 18. Tanjore ..      | 12,637             | 222                                | 1,300          | 4,528                     | 814                | 3,664           | 23,165   | 3,060  |
| 19. Tinnevely ..    | 6,538              | 952                                | 662            | 1,514                     | 156                | 1,358           | 11,180   | 328    |
| 20. Trichinopoly .. | 7,415              | 696                                | 53             | 2,152                     | 29                 | 2,123           | 12,468   | 726    |
| 21. Vizagapatam ..  | 1,858              | 945                                | 2              | ..                        | ..                 | ..              | 2,805    | 2,749  |
| Total ..            | 1,23,474           | 11,259                             | 10,710         | 42,311                    | 2,033              | 40,228          | 2,30,015 | 42,711 |

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."

5. The particulars of receipts appear from the following statement :—

| Districts.          | Fines levied on stray cattle. | Sale-proceeds of impounded cattle. | Miscellaneous. | Total.   |
|---------------------|-------------------------------|------------------------------------|----------------|----------|
|                     | RS.                           | RS.                                | RS.            | RS.      |
| 1. Anantapur ..     | 4,098                         | 398                                | 4              | 4,500    |
| 2. Arcot, North ..  | 12,028                        | 494                                | ..             | 12,522   |
| 3. Arcot, South ..  | 10,395                        | 904                                | 293            | 11,592   |
| 4. Bellary ..       | 4,379                         | 1,020                              | 1,005          | 6,404    |
| 5. Canara, South .. | 1,064                         | 402                                | 71             | 1,537    |
| 6. Chingleput ..    | 8,134                         | 255                                | 286            | 8,675    |
| 7. Coimbatore ..    | 8,989                         | 1,063                              | 1,078          | 11,130   |
| 8. Cuddapah ..      | 8,253                         | 512                                | 119            | 8,884    |
| 9. Ganjam ..        | 3,585                         | 70                                 | 129            | 3,784    |
| 10. Godavari ..     | 24,890                        | 1,585                              | 317            | 26,792   |
| 11. Kistna ..       | 31,002                        | 3,008                              | 2,599          | 36,609   |
| 12. Kurnool ..      | 11,758                        | 1,199                              | 4              | 12,961   |
| 13. Madura ..       | 13,238                        | 543                                | 25             | 13,806   |
| 14. Malabar ..      | 2,849                         | 1,616                              | 23             | 4,493    |
| 15. Nellore ..      | 18,879                        | 1,338                              | 193            | 20,410   |
| 16. Nilgiris ..     | 1,235                         | 78                                 | 29             | 1,342    |
| 17. Salem ..        | 9,370                         | 705                                | 1,094          | 11,169   |
| 18. Tanjore ..      | 18,202                        | 1,400                              | 821            | 20,423   |
| 19. Tinnevely ..    | 9,957                         | 672                                | 655            | 11,284   |
| 20. Trichinopoly .. | 10,507                        | 1,196                              | 504            | 12,207   |
| 21. Vizagapatam ..  | 4,213                         | 663                                | 368            | 5,244    |
| Total ..            | 2,17,025                      | 19,121                             | 9,622          | 2,45,768 |



|                |     |     |     | Receipts. |
|----------------|-----|-----|-----|-----------|
|                |     |     |     | RS.       |
| 1884-85        | ... | ... | ... | 2,38,843  |
| 1885-86        | ... | ... | ... | 2,45,768  |
| Difference ... |     |     |     | + 6,925   |

6. Compared with 1884-85 the receipts increased by Rs. 6,925 or 2·8 per cent. This was the result of a gross increase of Rs. 15,198 in thirteen districts and a gross decrease of Rs. 8,273 in eight districts as shown below:—

| Districts.       |     | Increase. | Districts.      |     | Decrease. |
|------------------|-----|-----------|-----------------|-----|-----------|
|                  |     | RS.       |                 |     | RS.       |
| 1. Anantapur     | ... | 649       | 1. Arcot, South | ... | 1,804     |
| 2. Arcot, North  | ... | 1,258     | 2. Cuddapah     | ... | 548       |
| 3. Bellary       | ... | 580       | 3. Madura       | ... | 56        |
| 4. Canara, South | ... | 26        | 4. Nellore      | ... | 1,430     |
| 5. Chingleput    | ... | 85        | 5. Nilgiris     | ... | 64        |
| 6. Coimbatore    | ... | 365       | 6. Salem        | ... | 451       |
| 7. Ganjam        | ... | 480       | 7. Tanjore      | ... | 3,156     |
| 8. Godáviri      | ... | 4,230     | 8. Tinnevely    | ... | 764       |
| 9. Kistna        | ... | 3,230     |                 |     |           |
| 10. Kurnool      | ... | 516       |                 |     |           |
| 11. Malabar      | ... | 987       |                 |     |           |
| 12. Trichinopoly | ... | 1,945     |                 |     |           |
| 13. Vizagapatam  | ... | 797       |                 |     |           |
| Total ...        |     | 15,198    | Total ...       |     | 8,273     |

The increase was large in Godáviri, Kistna, Trichinopoly and North Arcot. In Godáviri, it is ascribed partly to increased cultivation, and partly to the greater vigilance exercised by servants of the Public Works and Local Fund Department in impounding cattle found trespassing on canal banks and road sides. In Kistna, the explanation given is that more cattle were impounded than in the preceding year. In Trichinopoly and North Arcot, the increase was the result of the large number of new pounds opened in the middle and close of the preceding year.

7. Of the districts which show a decrease, the falling off in Tanjore and South Arcot was nearly as large as the increase in them in 1884-85 compared with 1883-84. The decrease in the former is ascribed to the greater care taken by the mirasidars with their cattle, and the same cause more or less accounts for the decrease in South Arcot, Cuddapah and Nellore. In Salem, the falling off was nominal, and was due to the discontinuance of the system of granting advances to the pound-keepers for feeding charges which, when recovered, were shown under receipts.

| CHARGES.     |     |                                                      |                                                      |
|--------------|-----|------------------------------------------------------|------------------------------------------------------|
|              |     | Including contribution to Agricultural services, &c. | Excluding contribution to Agricultural services, &c. |
|              |     | RS.                                                  | RS.                                                  |
| 1884-85      | ... | 2,34,427                                             | 1,70,468                                             |
| 1885-86      | ... | 2,30,015                                             | 1,45,443                                             |
| Decrease ... |     | 4,412                                                | 25,025                                               |
|              |     | or 1·8 per cent. or 14·6 per cent.                   |                                                      |

Vide telegram from Govt., dated 28th May 1885.

|         |     | Surplus available. |
|---------|-----|--------------------|
|         |     | RS.                |
| 1884-85 | ... | 90,917             |
| 1885-86 | ... | 1,27,283           |

\* NOTE.—These figures have been adopted from the revised statement furnished by the Accountant-General and embodied in Board's Proceedings, No. 796, dated 31st March 1886.

8. Charges.—The total charges amounted to Rs. 2,30,015, or 1·8 per cent. less than those of 1884-85. Excluding the contribution to Agricultural services and Local and Municipal Funds, the decrease was 14·6 per cent. The decline was mainly due to the orders of Government restricting expenditure in view of financial exigencies.

9. The surplus available for transfer to the Agricultural services and to Local and Municipal Funds was thus larger than in 1884-85. Rs. 42,311 were transferred to Agricultural services, Rs. 40,228 to Local, and Rs. 2,033 to Municipal Funds, against Rs. 32,318,\* Rs. 30,059,\* and Rs. 1,582,\* respectively, in 1884-85. The distribution between Agricultural services

and Local or Municipal Funds was equal except in Tanjore, where Rs. 50 more were transferred to the former than to the latter, to adjust an over-credit made to Municipal Funds in 1884-85. Of the total charges, 53·7 per cent. were for establishment, 4·9 per cent. for construction and repair of pounds, 4·6 per cent. for miscellaneous, and 36·8 per cent. for contribution to Agricultural services and to Local and Municipal Funds. The ratio of the charges under the several heads above specified to the total receipts was 50·2, 4·6, 4·3, and 34·4 per cent. respectively.

10. The number of pounds existing at the beginning of the year, the number closed, and the number newly opened are shown below:—

| Districts.       | NUMBER OF POUNDS.      |                       |                         |                        |
|------------------|------------------------|-----------------------|-------------------------|------------------------|
|                  | At the end of 1884-85. | Abolished in 1885-86. | Constructed in 1885-86. | At the end of 1885-86. |
| 1. Anantapur     | 134                    | ...                   | 4                       | 138                    |
| 2. Arcot, North  | 305                    | ...                   | ...                     | 305                    |
| 3. Arcot, South  | 391                    | * 3                   | 5                       | 393                    |
| 4. Bellary       | 199                    | ...                   | 28                      | 227                    |
| 5. Canara, South | 812                    | ...                   | 14                      | 826                    |
| 6. Chingleput    | 138                    | ...                   | 3                       | 141                    |
| 7. Coimbatore    | 567                    | ...                   | ...                     | 567                    |
| 8. Cuddapah      | 344                    | ...                   | ...                     | 344                    |
| 9. Ganjam        | 135                    | ...                   | 12                      | 147                    |
| 10. Godáviri     | 378                    | ...                   | 4                       | 382                    |
| 11. Kistna       | 948                    | ...                   | 5                       | 953                    |
| 12. Kurnool      | 274                    | ...                   | 1                       | 275                    |
| 13. Madura       | 577                    | ...                   | ...                     | 577                    |
| 14. Malabar      | 438                    | 1                     | 5                       | 442                    |
| 15. Nellore      | 359                    | ...                   | 7                       | 366                    |
| 16. Nilgiris     | 11                     | ...                   | ...                     | 11                     |
| 17. Salem        | 245                    | ...                   | 3                       | 248                    |
| 18. Tanjore      | 215                    | 4                     | 8                       | 219                    |
| 19. Tinnevely    | 696                    | 3                     | 3                       | 696                    |
| 20. Trichinopoly | 203                    | ...                   | ...                     | 203                    |
| 21. Vizagapatam  | 151                    | ...                   | 6                       | 157                    |
| Total ...        | 7,520                  | 11                    | 108                     | 7,617                  |

\* The figure given by the Collector is only 1, but apparently the two pounds mentioned in paragraph 17 of his report as having been closed in the Kallakurchi taluk have not been taken into account.

† Information on these points has not yet been furnished by the Collector.

The number of pounds shown in the above statement as existing at the beginning of the year differs from that given in paragraph 8 of Board's Proceedings, dated 9th February 1886, No. 357 by 23. In the latter, the number for Bellary was by a clerical error entered as 179 instead of 199, and three pounds were inadvertently omitted by the Collectors of Tinnevely, Ganjam and Nilgiris. Only 11 pounds were closed during the year against 62 in 1884-85. On the other hand, the number newly constructed was only 108 against 435. This was due, as already observed, to the restriction imposed on expenditure. The memorandum and the map showing the distances between pounds, called for in paragraph 9 of Board's Proceedings, dated 9th February 1886, No. 357, have as yet been received from only thirteen districts.

11. The condition of the pounds was on the whole satisfactory. The following is a brief account of their condition in the several districts as reported by the Collectors:—

Anantapur.—The pounds are substantial buildings and in good order. Water-troughs were provided in the Assistant and General Duty Deputy Collector's divisions, and their want in the Penukonda division was temporarily remedied. No urgent



necessity was felt for feeding-racks in the pounds in the Head Assistant's division. In the Gooty division, feeding-racks were supplied. Shady ever-green trees were planted in most pounds and were thriving fairly.

*Arcot, North.*—Owing to restriction of expenditure, no improvement was effected as regards water-troughs and feeding-racks. All the existing pounds were in good condition.

*Arcot, South.*—All the pounds were in good condition. Most of them are thatched buildings. Owing to the financial restriction, much progress could not be made in the construction of substantial buildings.

*Bellary.*—Of the pounds in the district, sixty-five were classed as pukka and the rest as kacha. Two hundred and fourteen were provided with water-troughs, but only eighty had feeding-racks. Except at seventy-six pounds, the attempt to grow trees proved futile, the saplings withering away, but renewed attempts were being made. Of the twenty-eight new pounds opened during the year, two were constructed by the ryots at their own cost.

*Canara, South.*—The Government pounds are substantial buildings, and were in serviceable order with the exception of two, one of which will be reconstructed and the other repaired at an early date. There were feeding-racks in all the Government pounds; water-troughs existed in twenty-seven pounds. Almost all the pounds had shady trees close by. In the case of private pounds, the owners, who are ex-officio poundkeepers, made their own arrangements in regard to water-troughs, &c. These pounds also were generally in good condition.

*Chingleput.*—Of the pounds in this district, thirty-six had walls of brick and mud, ninety-nine had mud walls, and the remaining six were merely fenced enclosures. One hundred and thirty-four pounds had water-troughs and feeding-racks.

*Coimbatore.*—In this district, many of the pounds were in need of repairs, feeding-racks and water-troughs.

*Cuddapah.*—Almost all the pounds in the district had feeding-racks and water-troughs, and were in fair condition. In the Temporary Deputy Collector's division, twenty-eight villages were without pounds. The restrictive orders regarding expenditure having been removed, the number of pounds will be increased. Measures were, and will be, taken to plant trees in all the pounds.

*Ganjam.*—In this district, seventy pounds were in good condition, and eighty-one had feeding-racks and water-troughs. Trees planted about the pounds were thriving in all divisions except Chicacole.

*Godavari.*—The condition of the pounds was on the whole fair; urgent repairs alone were executed. Almost all the pounds having been already provided with water-troughs and feeding-racks, no charge was incurred on this account during the year.

*Kistna.*—Forty-six pounds were repaired and provided with appliances; 350 were in need of repairs which would have been attended to but for the orders restricting expenditure. Fifty-four were mere fenced enclosures. The pounds were generally in good working order.

*Kurnool.*—Of the 275 pounds in the district, 251 were in good order, and the rest in need of repairs. Owing to the orders restricting expenditure, the construction of water-troughs and the planting of trees were not carried out.

*Madura.*—Of the 577 pounds, 206 are substantial structures; about 446 had water-troughs and feeding-racks. Trees were planted in 220 pounds, and arrangements were being made to plant them in the remaining pounds. In regard to the thirty-one pounds closed in the Melur taluk and noticed in paragraph 9 of Board's Proceedings, dated 9th February 1886, No. 357, the Collector reports that they were constructed by the villagers themselves at a small cost of Rs. 5 or Rs. 6, and that no expenditure was incurred by Government on them.

*Malabar.*—Of the pounds at the beginning of the year, viz., 438, 161 belonged to Government; the rest were rented buildings. Three pounds were constructed and two rented during the year. Most of the Government pounds were in good condition,

and had feeding-racks and water-troughs. The private pounds had feeding-racks, but only some of them had water-troughs also.

*Nellore.*—Of the seven new pounds constructed during the year, one was built by the ryots and another by a village munsif. To two more, the ryots contributed half and two-thirds of the cost, respectively. Ninety-six pounds had feeding-racks and water-troughs. In a large number of pounds, trees were planted. Of the 36 pounds in the district, 205 were in good condition and 27 received repairs during the year.

*Nilgiris.*—Out of eleven pounds, five were substantial buildings in good condition; one was of stone and mud but with no roof; the rest were mere fenced enclosures, some of which were thatched.

*Salem.*—The pounds in this district were all in good condition and had water-troughs and feeding-racks. Attention was given to planting trees for shade.

*Tanjore.*—The condition of the pounds was on the whole satisfactory. Ninety-nine were substantial buildings; seventy-three had brick or mud walls with thatched sheds; six brick or mud walls only; nineteen were mere fenced enclosures; one was located in a private building of the village munsif; the rest had no buildings at all. One hundred and eleven had both feeding-racks and water-troughs; sixty-six more water-troughs only; three had mud pots; the rest none.

*Tinnevely.*—The number of pounds was 696. Of these, nineteen were substantial buildings. Seven had no roofs but were enclosed with brick walls. Two hundred and ten more had mud walls with thatched or tiled roofs, and a further number of 380 had mud walls only without roofs. Thirty-three pounds were mere fenced enclosures and twelve had not even these. Water-troughs existed in 507 pounds and feeding-racks in 209. There were 122 pounds with neither troughs nor feeding-racks. In 185 pounds trees were planted.

*Trichinopoly.*—The pounds were in good order and were provided with water-troughs and feeding-racks. There were trees in or close to almost all the pounds.

*Vizagapatam.*—Of the 157 pounds in the district, ten were of good construction, the rest were structures with mud walls and rough gate-ways. One hundred and twelve were in good condition and forty-five in need of repairs. Most of the pounds had water-troughs and feeding-racks. Trees were planted in almost all the pounds and were thriving.

12. The receipts and charges under Agricultural services, as reported by the Accountant-General, are noted below:—

|                            | RS.      |
|----------------------------|----------|
| Balance on 1st April 1885  | 1,04,679 |
| Receipts                   | 45,932   |
|                            | Total    |
| Charges                    | 1,50,611 |
|                            | 58,048   |
| Balance on 31st March 1886 | 92,563   |

The opening balance given above differs from that entered at paragraph 11 of Board's Proceedings, 9th February 1886, No. 357. The figure now adopted is taken from the revised final statement of the Accountant-General embodied in Board's Proceedings, 31st March 1886, No. 796.

13. *Village Service Fund.*—This is the most important of the Special funds. The receipts consist of (1) the cess levied under Act IV of 1864, (2) quit-rent on enfranchised village service inams, (3) merahs collected over and above the land assessment, (4) deductions from the beriz (assessment demand), and (5) certain miscellaneous items.

14. Act IV of 1864 was extended during the year, with retrospective effect from fasli 1293 (1883-84), to the Kandigai village in the Chingleput district. This was originally a shrotriem village, but having

G.O., dated 19th February 1886, No. 138. been purchased by Government in a revenue sale, it was converted into ryotwar. With this exception, the districts or portions of districts in which the Act was in force remained the same as in the preceding year.



15. The following statement shows the receipts under the main heads of revenue with the charges of the year. The demand, collection and balance statement calculated for the fasli year 1295 (1885-86) is given separately in the appendix :—

| Districts.          | 1884-85.                   |           |            |              | 1885-86.                    |                            |                                                  |
|---------------------|----------------------------|-----------|------------|--------------|-----------------------------|----------------------------|--------------------------------------------------|
|                     | Balance on 1st April 1884. | Receipts. | Total.     | Expenditure. | Balance on 31st March 1885. | Receipts.                  |                                                  |
|                     |                            |           |            |              |                             | Cess under Act IV of 1864. | Merahs collected in addition to land assessment. |
| 1                   | 2                          | 3         | 4          | 5            | 6                           | 7                          | 8                                                |
| 1. Anantapur ..     | Rs. 7,529                  | Rs. 2,678 | Rs. 10,207 | Rs. 1,156    | Rs. 9,051                   | Rs. ..                     | Rs. ..                                           |
| 2. Arcot, North ..  | 59,027                     | 1,61,406  | 2,20,433   | 1,69,581     | 50,852                      | 34,892                     | 46,733                                           |
| 3. Arcot, South ..  | 1,78,234                   | 2,89,776  | 4,68,010   | 2,71,668     | 1,96,342                    | 45,646                     | ..                                               |
| 4. Bellary ..       | 9,280                      | 5,642     | 14,922     | 2,810        | 12,112                      | 324                        | ..                                               |
| 5. Canara, South .. | 36,423                     | 68,169    | 1,04,592   | 75,068       | 29,524                      | 41,636                     | ..                                               |
| 6. Chingleput ..    | 1,59,217                   | 1,57,086  | 3,16,303   | 1,40,841     | 1,75,462                    | 1,29,795                   | ..                                               |
| 7. Coimbatore ..    | 3,675                      | 887       | 4,562      | 31           | 4,531                       | ..                         | ..                                               |
| 8. Cuddapah ..      | 33,149                     | 2,31,743  | 2,64,892   | 2,51,051     | 13,841                      | 1,33,342                   | ..                                               |
| 9. Ganjam ..        | 2,178                      | 503       | 2,681      | 494          | 2,187                       | ..                         | ..                                               |
| 10. Godavari ..     | 4,94,834                   | 2,87,308  | 7,82,142   | 2,57,367     | 5,24,775                    | 1,40,509                   | ..                                               |
| 11. Kistna ..       | 1,29,259                   | 4,18,032  | 5,47,291   | 3,76,323     | 1,70,968                    | 2,84,969                   | ..                                               |
| 12. Kurnool ..      | 91,520                     | 3,47,796  | 4,39,316   | 3,78,993     | 60,323                      | 95,078                     | ..                                               |
| 13. Madura ..       | 11,102                     | 4,754     | 15,856     | 2,884        | 12,972                      | ..                         | ..                                               |
| 14. Malabar ..      | 59,834                     | 90,814    | 1,50,698   | 92,487       | 58,211                      | ..                         | 91,578                                           |
| 15. Nellore ..      | ..                         | 2,08,250  | 2,08,250   | ..           | ..                          | 1,47,757                   | 118                                              |
| 16. Nilgiris ..     | ..                         | 5,947     | 5,947      | 5,356        | 591                         | 5,458                      | ..                                               |
| 17. Salem ..        | 72,862                     | 2,40,520  | 3,13,382   | 2,36,880     | 76,502                      | 1,23,376                   | ..                                               |
| 18. Tanjore ..      | 39,344                     | 2,67,710  | 3,07,054   | 2,68,652     | 38,402                      | ..                         | ..                                               |
| 19. Tinnevely ..    | 1,55,483                   | 2,43,015  | 3,98,498   | 2,37,909     | 1,60,589                    | 1,88,726                   | ..                                               |
| 20. Trichinopoly .. | 2,41,360                   | 1,97,110  | 4,38,470   | 1,66,195     | 2,72,275                    | 1,29,078                   | ..                                               |
| 21. Vizagapatam ..  | 812                        | 1,693     | 2,505      | 1,652        | 853                         | ..                         | ..                                               |
| Total ..            | 17,85,172                  | 32,30,839 | 50,16,011  | 31,45,648    | 18,70,363                   | 15,00,586                  | 1,38,429                                         |

| Districts.          | 1885-86—continued.    |                                  |           |                |           | Total including balance. | Expenditure. | Balance at the end of the year. |
|---------------------|-----------------------|----------------------------------|-----------|----------------|-----------|--------------------------|--------------|---------------------------------|
|                     | Receipts—continued.   |                                  |           |                |           |                          |              |                                 |
|                     | Deduction from beriz. | Quit-rent on enfranchised inams. | Interest. | Miscellaneous. | Total.    |                          |              |                                 |
|                     | 9                     | 10                               | 11        | 12             | 13        |                          |              |                                 |
|                     | rs.                   | rs.                              | rs.       | rs.            | rs.       | rs.                      | rs.          | rs.                             |
| 1. Anantapur ..     | 503                   |                                  |           | 2,623          | 3,126     | 12,177                   | 1,303        | 10,874                          |
| 2. Arcot, North ..  | 43,425                | 14,053                           |           | 5,570          | 1,44,673  | 1,95,525                 | 1,51,598     | 43,927                          |
| 3. Arcot, South ..  | 3,14,967              |                                  |           |                | 3,60,613  | 5,56,955                 | 2,77,964     | 2,78,999                        |
| 4. Bellary ..       |                       | 161                              |           | 9,326          | 9,811     | 21,923                   | 3,988        | 17,935                          |
| 5. Canara, South .. | 33,975                |                                  | 1         | 62             | 75,664    | 1,05,188                 | 85,228       | 19,960                          |
| 6. Chingleput ..    | 18,498                | 55,331                           | 1         |                | 2,03,625  | 3,79,087                 | 1,41,746     | 2,37,341                        |
| 7. Coimbatore ..    |                       |                                  |           | 899            | 899       | 5,430                    | 64           | 5,366                           |
| 8. Cuddapah ..      | 796                   | 1,56,634                         | 165       | 10,626         | 3,01,563  | 3,15,404                 | 2,53,036     | 62,368                          |
| 9. Ganjam ..        | 428                   |                                  |           | 55             | 483       | 2,670                    | 490          | 2,180                           |
| 10. Godavari ..     |                       | 1,15,650                         | 380       | 1,209          | 2,57,748  | 7,82,523                 | 2,61,286     | 5,21,237                        |
| 11. Kistna ..       | 70,788                | 66,422                           | 61        | 8,687          | 4,30,927  | 6,01,895                 | 3,86,939     | 2,14,956                        |
| 12. Kurnool ..      | 25,045                | 1,95,115                         | 17,815    | 33,669         | 3,66,722  | 4,27,045                 | 3,71,504     | 55,541                          |
| 13. Madura ..       | 2,093                 | 1,880                            | 8         | 1,075          | 5,056     | 18,028                   | 2,471        | 15,557                          |
| 14. Malabar ..      |                       |                                  |           | 257            | 91,835    | 1,50,046                 | 92,351       | 57,695                          |
| 15. Nellore ..      | 2,553                 | 53,090                           | 9         | 4,787          | 2,08,314  | 2,08,314                 | 2,08,314     |                                 |
| 16. Nilgiris ..     | 1,881                 |                                  |           |                | 7,339     | 7,930                    | 6,183        | 1,747                           |
| 17. Salem ..        | 1,10,005              | 523                              | 9,912     | 44,851         | 2,88,667  | 3,65,169                 | 2,36,089     | 1,29,080                        |
| 18. Tanjore ..      | 2,86,975              | 1,427                            |           | 13             | 2,88,415  | 3,26,817                 | 2,79,969     | 46,848                          |
| 19. Tinnevely ..    | 64,026                | 3,029                            | 14        | 126            | 2,55,921  | 4,16,510                 | 2,37,173     | 1,79,337                        |
| 20. Trichinopoly .. | 84,216                | 11,250                           | 6,024     | 27             | 2,30,595  | 5,02,870                 | 1,74,854     | 3,28,016                        |
| 21. Vizagapatam ..  |                       | 738                              |           |                | 738       | 1,591                    | 846          | 745                             |
| Total ..            | 10,60,174             | 6,75,303                         | 34,390    | 1,23,852       | 35,32,734 | 54,03,097                | 31,73,396    | 22,29,701                       |

Including the balance at the beginning of the year, viz., Rs. 18,70,363, the total receipts amounted to Rs. 54,03,097 and the expenditure to Rs. 31,73,396, leaving a balance of Rs. 22,29,701.

16. The following statement shows the variations in the receipts under the several items as compared with the figures for 1884-85 :—

| Districts.          | Cess under Act IV of 1864. | Merahs collected in addition to land assessment. | Deduction from beriz or demand. | Quit-rent on enfranchised inams. | Interest and Miscellaneous. | Total.   |
|---------------------|----------------------------|--------------------------------------------------|---------------------------------|----------------------------------|-----------------------------|----------|
|                     | RS.                        | RS.                                              | RS.                             | RS.                              | RS.                         | RS.      |
| 1. Anantapur ..     | ..                         | ..                                               | 278                             | ..                               | 170                         | 448      |
| 2. Arcot, North ..  | 14,115                     | 19,685                                           | 7,174                           | 1,824                            | 2,165                       | 16,733   |
| 3. Arcot, South ..  | 11,859                     | ..                                               | 58,978                          | ..                               | ..                          | 70,837   |
| 4. Bellary ..       | 35                         | ..                                               | 327                             | 50                               | 4,411                       | 4,169    |
| 5. Canara, South .. | 1,044                      | ..                                               | 8,492                           | ..                               | 47                          | 7,495    |
| 6. Chingleput ..    | 25,254                     | ..                                               | 4,328                           | 17,403                           | 446                         | 46,539   |
| 7. Coimbatore ..    | ..                         | ..                                               | ..                              | ..                               | 12                          | 12       |
| 8. Cuddapah ..      | 28,663                     | ..                                               | 93                              | 39,130                           | 1,934                       | 69,820   |
| 9. Ganjam ..        | ..                         | ..                                               | 168                             | ..                               | 188                         | 20       |
| 10. Godavari ..     | 24,398                     | ..                                               | ..                              | 5,279                            | 117                         | 29,560   |
| 11. Kistna ..       | 15,491                     | 1,569                                            | 6,006                           | 1,731                            | 3,248                       | 12,895   |
| 12. Kurnool ..      | 11,959                     | ..                                               | 3,135                           | 6,245                            | 16,347                      | 18,926   |
| 13. Madura ..       | ..                         | 843                                              | 645                             | 347                              | 600                         | 302      |
| 14. Malabar ..      | ..                         | 38                                               | ..                              | ..                               | 178                         | 1,021    |
| 15. Nellore ..      | 25,275                     | ..                                               | 796                             | 3,105                            | 29,150                      | 64       |
| 16. Nilgiris ..     | 336                        | ..                                               | 1,056                           | ..                               | ..                          | 1,392    |
| 17. Salem ..        | 4,037                      | ..                                               | 10                              | 156                              | 43,944                      | 48,147   |
| 18. Tanjore ..      | ..                         | ..                                               | 20,381                          | 1,427                            | 1,103                       | 20,705   |
| 19. Tinnevely ..    | 10,764                     | ..                                               | 308                             | 1,825                            | 9                           | 12,906   |
| 20. Trichinopoly .. | 28,205                     | ..                                               | 3,228                           | 2,246                            | 194                         | 33,485   |
| 21. Vizagapatam ..  | ..                         | ..                                               | ..                              | 955                              | ..                          | 955      |
| Total ..            | 1,50,551                   | 20,373                                           | 80,829                          | 53,117                           | 37,771                      | 3,01,895 |

There was an increase under all items except "merahs."

17. *Village Service Cess.*—The receipts under this head rose from Rs. 13,50,035 to Rs. 15,00,586, being an increase of Rs. 1,50,551. All the districts, except Godavari and South Canara, contributed to it. The reasons assigned are, in South Arcot, Chingleput, Cuddapah, Kistna, Kurnool, Tinnevely and Trichinopoly, prompt collection of balances; in Nellore, change of kistbundi in the preceding year from December to March which left a large sum for collection in 1885-86; in Salem and North Arcot, the favorable character of the season. The decrease in Godavari was due to the suspension of the levy of the cess throughout the year as compared with its suspension during only a portion of the preceding one, in those villages in which there were large surplus balances. In South Canara, the decrease is ascribed to the smaller amount of arrears outstanding for collection at the beginning of the year.

18. *Merahs collected over and above the Land Assessment.*—The receipts from this source declined from Rs. 1,58,802 to Rs. 1,38,429. The bulk of the decrease was in North Arcot (Rs. 19,685) and was the result of smaller arrears which remained for collection. In Ganjam, Rs. 21,464 appear from the Collector's report to have been collected as "merahs." Notwithstanding the repeated instructions given for the inclusion of these collections in the demand, collection and balance statements and in the returns rendered to the Accountant-General, they have been again omitted by the Collector.

19. *Deductions from the Beriz or Demand.*—The nature and origin of the deductions now paid will be separately reported upon in reply to G.O., dated 3rd December 1885, No. 1341. The deductions amounted to Rs. 10,60,174 against Rs. 9,79,345 in 1884-85. Nearly the whole of the increase occurred in South Arcot (Rs. 58,978) and Tanjore (Rs. 20,381), and was due to the collection of previous years' arrears. In Tanjore, the collections were suspended in the preceding year owing to the disastrous floods. In South Canara, there was an increase of Rs. 8,492, which is attributed to the change of kistbundi in 1884-85, which left a large sum for collection in 1885-86. In Chingleput, the increase (Rs. 4,328) was the result of a corresponding increase in the Land Revenue demand. The decrease (Rs. 7,174) in North Arcot was due to the smaller amount of arrears at the beginning of the year, and also to the introduction of the new settlement. The reason given for the decrease, Rs. 6,006, in Kistna, is not clear. It is that the whole amount to be transferred to Village Service Fund from ryotwar was not so transferred within the year owing to the substitution of the



fasli for the official year in the accounts of this fund. The Collector will explain the matter more fully. The variations in the other districts are small and do not call for remark.

20. *Quit-rent on enfranchised Village Service Inams.*—The collections under this head rose from Rs. 6,22,186 in 1884-85 to Rs. 6,75,303, being an increase of 8.5 per cent. The bulk of the increase was in Cuddapah and Chingleput and is attributed to prompt collection. In Tanjore, the variations under quit-rent and miscellaneous should be taken together, as the former was, by mistake, included with the latter in the preceding year; the net increase is then only Rs. 324, which is due to short collections in 1884-85 owing to unfavorable season. The increase in Tinnevely (Rs. 1,825) is due to the collection of quit-rent on enfranchised village service inams in eight taluks in 1885-86 against four in 1884-85. The reason for the increase in Nellore and Trichinopoly is the same as that for the increase under cess collections. The decrease in North Arcot (Rs. 1,824), in Godavari (Rs. 5,279), and in Kurnool (Rs. 6,245) was due to the smaller amount of arrears outstanding at the beginning of the year.

21. *Miscellaneous.*—This comprises the following items:—

|                                                                                     | 1884-85. | 1885-86. |
|-------------------------------------------------------------------------------------|----------|----------|
|                                                                                     | RS.      | RS.      |
| 1. Sale-proceeds of promissory notes ... ..                                         | ...      | 44,776   |
| 2. Interest on promissory notes ... ..                                              | 34,609   | 33,711   |
| 3. Interest on arrears of revenue ... ..                                            | 1,854    | 679      |
| 4. Receipts from service inams of vacant offices and from relinquished inams ... .. | 21,526   | 60,735   |
| 5. Loans from Provincial services ... ..                                            | 33,839   | 4,752    |
| 6. Other items ... ..                                                               | 27,528   | 13,589   |
| Total ...                                                                           | 1,19,356 | 1,58,242 |

The total of the miscellaneous items for 1884-85 given above differs from that given in paragraph 13 of Board's Proceedings, dated 9th February 1886, No. 357, by Rs. 1,116, which sum was erroneously shown by the Collector of Tanjore under miscellaneous instead of under quit-rent as stated in paragraph 20 *supra*.

22. In Salem, promissory notes for Rs. 45,000 were sold to supplement the deficiency in the collections which occurs annually between August and October. This accounts for the decrease under "interest" from "promissory notes." The falling off in the item "interest on arrears of revenue" was due to the order (G.O., dated 21st November 1884, No. 1288) making it chargeable only from the end of the year instead of from the kist (instalment) dates. The increase under item 4 was to some extent due to the receipts falling under this head having been classed in some districts with "other items" in 1884-85. There were also larger collections in the year under report in Kurnool, Bellary and Kistna, due, as explained in the first two districts, to prompt collections and greater vigilance in enforcing the rules.

23. The *invested* surplus to the credit of the fund amounted to Rs. 8,22,400 and appertained to the districts noted below:—

| Districts.         | Nominal value of securities. | Interest calculated at 4 per cent. | Commission at 1 per cent. on interest. | Interest credited to the fund. |
|--------------------|------------------------------|------------------------------------|----------------------------------------|--------------------------------|
|                    | RS.                          | RS.                                | RS.                                    | RS.                            |
| Kurnool .. ..      | 4,46,500                     | 17,860                             | 45                                     | 17,815                         |
| Salem .. ..        | 2,25,900                     | ..                                 | ..                                     | 9,911                          |
| Trichinopoly .. .. | 1,50,000                     | 6,000                              | 15                                     | 5,985                          |
| Total ..           | 8,22,400                     | ..                                 | ..                                     | 33,711                         |

\* Details for these columns not given by the Collector.

24. The following is the usual statement showing the aggregate receipts of the fund classified under the heads "contribution by Government" and "payment by ryots":—

| Districts.       | PAYMENT BY RYOTS.          |                                                  |                                 |                | CONTRIBUTION BY GOVERNMENT. |                                  |                                 |                                                                                     | Total receipts. |
|------------------|----------------------------|--------------------------------------------------|---------------------------------|----------------|-----------------------------|----------------------------------|---------------------------------|-------------------------------------------------------------------------------------|-----------------|
|                  | Cess under Act IV of 1864. | Merals collected in addition to land assessment. | Deduction from beriz or demand. | Miscellaneous. | Total.                      | Quit-rent on enfranchised inams. | Deduction from beriz or demand. | Receipts from service inams of vacant offices and assessment on relinquished inams. | Total.          |
| 1. Anantapur     | RS. 34,892                 | 46,733                                           | ..                              | ..             | ..                          | RS. 14,053                       | 503                             | 2,458                                                                               | RS. 3,126       |
| 2. Arcot, North  | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | ..                              | ..                                                                                  | ..              |
| 3. Arcot, South  | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | ..                              | ..                                                                                  | ..              |
| 4. Bellary       | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | ..                              | ..                                                                                  | ..              |
| 5. Canara, South | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | ..                              | ..                                                                                  | ..              |
| 6. Chingleput    | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | ..                              | ..                                                                                  | ..              |
| 7. Coimbatore    | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | ..                              | ..                                                                                  | ..              |
| 8. Cuddapah      | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | ..                              | ..                                                                                  | ..              |
| 9. Ganjam        | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | ..                              | ..                                                                                  | ..              |
| 10. Godavari     | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | ..                              | ..                                                                                  | ..              |
| 11. Kistna       | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | ..                              | ..                                                                                  | ..              |
| 12. Kurnool      | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | ..                              | ..                                                                                  | ..              |
| 13. Madura       | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | ..                              | ..                                                                                  | ..              |
| 14. Malabar      | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | ..                              | ..                                                                                  | ..              |
| 15. Nellore      | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | ..                              | ..                                                                                  | ..              |
| 16. Nilgiris     | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | ..                              | ..                                                                                  | ..              |
| 17. Salem        | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | ..                              | ..                                                                                  | ..              |
| 18. Tanjore      | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | ..                              | ..                                                                                  | ..              |
| 19. Tinnevely    | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | ..                              | ..                                                                                  | ..              |
| 20. Trichinopoly | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | ..                              | ..                                                                                  | ..              |
| 21. Vizagapatnam | ..                         | ..                                               | ..                              | ..             | ..                          | ..                               | ..                              | ..                                                                                  | ..              |
| Total ..         | 15,00,586                  | 1,38,429                                         | 3,27,080                        | 78,600         | 20,44,695                   | 6,75,303                         | 7,33,094                        | 60,735                                                                              | 35,32,734       |

(1) Rs. 10,724, collections from suspended and dismissed village servants.  
 (2) Interest on Government securities.  
 (3) Rs. 9,911 (interest on Government securities); Rs. 44,776 (sale of Government Promissory notes).  
 (4) Government assignment.  
 (5) Loan from Provincial services.



The classification of beriz deductions will probably need revision with reference to the result of the inquiry ordered in G.O., dated 3rd December 1885, No. 1341.

25. The total expenditure amounted to Rs. 31,73,396 against Rs. 31,45,648 in 1884-85, showing an increase of Rs. 27,748 or 0.8 per cent. The variations for the several districts are noted below:—

| Districts.           | Increase. | Districts.          | Decrease.  |
|----------------------|-----------|---------------------|------------|
| 1. Anantapur ...     | Rs. 147   | 1. Arcot, North ... | Rs. 17,983 |
| 2. Arcot, South ...  | 6,296     | 2. Ganjam ...       | 4          |
| 3. Bellary ...       | 1,178     | 3. Kurnool ...      | 7,489      |
| 4. Canara, South ... | 10,160    | 4. Madura ...       | 413        |
| 5. Chingleput ...    | 905       | 5. Malabar ...      | 136        |
| 6. Coimbatore ...    | 33        | 6. Salem ...        | 791        |
| 7. Cuddapah ...      | 1,985     | 7. Tinnevelly ...   | 736        |
| 8. Godavari ...      | 3,919     | 8. Vizagapatam ...  | 806        |
| 9. Kistna ...        | 10,616    |                     |            |
| 10. Nellore ...      | 64        |                     |            |
| 11. Nilgiris ...     | 827       |                     |            |
| 12. Tanjore ...      | 11,317    |                     |            |
| 13. Trichinopoly ... | 8,659     |                     |            |
| Total ...            | 56,106    | Total ...           | 28,358     |

The increase was large in Tanjore (Rs. 11,317), Kistna (Rs. 10,616), South Canara (Rs. 10,160), Trichinopoly (Rs. 8,659) and South Arcot (Rs. 6,296). The increase in Tanjore, Kistna, South Arcot and South Canara was due to payment of arrears of salaries to village servants. In Trichinopoly, the increase is ascribed to regular payment to village servants. The large decrease in North Arcot followed a corresponding decrease in the receipts from "merahs." In Kurnool, the falling off was due to a large number of village servants not having drawn their pay in the latter part of the year.

26. In Nellore, the year closed with a deficit of Rs. 4,752. Adding this to the deficit of previous years, the total amount due to Provincial funds was Rs. 90,325. The Collector's proposals for remedying this state of things have just been received and will be separately submitted to Government.

27. In some of the districts, there were large surplus balances as noted in the margin. The balance in Salem will be required to meet the deficit in the collections between August and October which occurs every year. Proposals for utilizing the surplus in South Arcot have been approved in Board's Proceedings, dated 19th January 1887, No. 82. In Kistna a portion of the balance will be devoted, now that the financial pressure has ceased,

|                  |              |
|------------------|--------------|
| Godavari ...     | Rs. 5,21,237 |
| Kistna ...       | 2,14,956     |
| Chingleput ...   | 2,37,341     |
| South Arcot ...  | 2,78,991     |
| Trichinopoly ... | 3,28,016     |
| Tinnevelly ...   | 1,79,337     |
| Salem ...        | 1,29,080     |

to the construction of village *chavadies*. The Collector promises also to submit shortly proposals for the revision of village establishments. In Godavari, the revision of the village establishments having been sanctioned, further accumulations will be prevented and meanwhile cess collections have been suspended so as to absorb the surplus. For the remaining three districts, proposals for revision of village establishments will be shortly submitted for the sanction of Government.

28. *Canal and Ferry Fund*.—The following statement shows the receipts and charges of the fund as compared with those of 1884-85:—

| Districts.          | 1884-85. |           |          |              | 1885-86. |           |          |
|---------------------|----------|-----------|----------|--------------|----------|-----------|----------|
|                     | 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 ..  | 410      | 83        | 493      | ..           | 493      | 671       | 1,164    |
| 2. Canara, South .. | — 5      | 19,090    | 19,085   | 19,098       | — 13     | 18,883    | 18,870   |
| 3. Cuddapah ..      | 156      | 577       | 733      | ..           | 733      | 675       | 1,408    |
| 4. Godavari ..      | 1,33,109 | 35,253    | 1,68,362 | 46,041       | 1,22,321 | 1,17,323  | 2,39,644 |
| 5. Kistna ..        | 23,249   | 6,174     | 29,423   | 3,044        | 26,379   | 6,477     | 32,856   |
| 6. Malabar ..       | — 22     | 82,396    | 82,374   | 82,432       | — 58     | 79,257    | 79,199   |
| 7. Tanjore ..       | 3,897    | 4,854     | 8,751    | 8,015        | 736      | 7,553     | 8,289    |
| 8. Tinnevelly ..    | 48       | 30        | 78       | ..           | 78       | 515       | 593      |
| 9. Trichinopoly ..  | — 3      | 8,686     | 8,683    | 8,689        | — 6      | 9,414     | 9,408    |
| Total ..            | 1,60,839 | 1,57,143  | 3,17,982 | 1,67,319     | 1,50,663 | 2,40,768  | 3,91,431 |

| Districts.               | 1885-86—cont.  |                                    |                                                  |                              |                |          | Balance. |
|--------------------------|----------------|------------------------------------|--------------------------------------------------|------------------------------|----------------|----------|----------|
|                          | Charges.       |                                    |                                                  |                              |                |          |          |
|                          | Establishment. | Construction and repair of canals. | Construction and repair of boats, platforms, &c. | Contribution to Local Funds. | Miscellaneous. | Total.   |          |
|                          |                |                                    |                                                  |                              |                |          |          |
| RS.                      | RS.            | RS.                                | RS.                                              | RS.                          | RS.            | RS.      | RS.      |
| 1. Arcot, South .. .. .  | 132            | ..                                 | 1,454                                            | 17,050                       | 232            | 18,868   | 1,164    |
| 2. Canara, South .. .. . | ..             | ..                                 | ..                                               | ..                           | 1              | 1        | 2        |
| 3. Cuddapah .. .. .      | 34             | * 37,216                           | 21,517                                           | ..                           | 4,590          | 63,357   | 1,76,287 |
| 4. Godavari .. .. .      | ..             | ..                                 | 14,880                                           | 1,004                        | ..             | 15,884   | 16,972   |
| 5. Kistna .. .. .        | ..             | ..                                 | ..                                               | 77,568                       | 1,687          | 79,255   | — 56     |
| 6. Malabar .. .. .       | ..             | ..                                 | ..                                               | 8,000                        | 18             | 8,018    | 271      |
| 7. Tanjore .. .. .       | ..             | ..                                 | ..                                               | ..                           | ..             | ..       | 593      |
| 8. Tinnevelly .. .. .    | ..             | ..                                 | ..                                               | 8,500                        | 545            | 9,045    | 363      |
| 9. Trichinopoly .. .. .  | ..             | ..                                 | ..                                               | ..                           | ..             | ..       | ..       |
| Total ..                 | 166            | 37,216                             | 37,861                                           | 1,12,122                     | 7,073          | 1,94,428 | 1,97,003 |

\* Construction of Kovur-Munjair junction canal as given by the Public Works Department .. 29,710  
Cost of supervision, tools and plant, calculated at 24½ per cent. .. 7,278  
Total .. 36,988

The Canal and Ferry Act (I of 1870) was extended in the year under report to 26 ferries—one in Cuddapah, one in South Canara and twenty-four in Godavari; nineteen of the latter were to be worked by the villagers themselves without the levy of any fees. Most of the ferries were as usual leased, and the receipts during the year amounted to Rs. 2,40,768 against Rs. 1,57,143 in the previous year, showing an increase of Rs. 83,625. The marginal\* figures show the variations in each district. The increase in Godavari was chiefly due to the imperial share of the cost of the Kovur-Munjair junction canal having been adjusted to the credit of the fund in the year under report. The increase in Tanjore is explained by the fact that the collections in 1884-85 were small owing to disastrous floods. In Tinnevelly Rs. 480, being the net income up to 1885-86 of eight ferries erroneously credited to the Local Funds, were refunded by the District Board, who have now ceased to exercise any control over them. To these eight ferries the Act had been extended in 1872. The other ferries in the district it is also proposed to bring under the operation of the Act. The decrease in Malabar is



attributed to the low bids at the sale of ferries, and that in South Canara, partly to the smaller arrears outstanding for collection at the beginning of the year and partly to loss by the resale of certain leases for default of the renters.

29. The charges amounted to Rs. 1,94,428 against Rs. 1,67,319 in 1884-85, showing an increase of Rs. 27,109. Nearly the whole of the increase was in the districts of Godáviri and Kistna. In the former, it was due to the larger sum contributed to the Kovur-Munjair junction canal and to the construction of new boats; in the latter, partly to the second of these causes and partly to the increased outlay on the landing stage at Bezvada. The sum (Rs. 19,200) originally provided for the landing stage proved insufficient and a revised estimate, amounting to Rs. 21,566 or Rs. 2,366 more than the original estimate, was sanctioned in G.O., dated 2nd August 1886, No. 1918-W. Details of the charges in the Godáviri district where the largest sum was spent are shown below:—

|                                                 |     |     |        |
|-------------------------------------------------|-----|-----|--------|
| 1. Contribution to Kovur-Munjair junction canal | RS. | (a) | 37,216 |
| 2. Landing-place for Radhary boats              | ... | ... | 2,474  |
| 3. Construction and repair of ferry boats       | ... | ... | 12,403 |
| 4. Expenses of the ferry steamer at Rajahmundry | ... | (b) | 6,640  |
| 5. Miscellaneous                                | ... | (c) | 4,624  |
| Total                                           | ... |     | 63,357 |

(a) Exclusive of Rs. 1,746, being expenditure for 1884-85 adjusted by the Collector in 1886-86.  
(b) Exclusive of Rs. 832, being expenditure for 1884-85.  
(c) Of this, details are known for only Rs. 106; the remainder has been entered in accordance with the figures of the Accountant-General, but the details of it are not known; they will be ascertained.

The Collector should have reported separately the cost of repairs and of super-vision and tools and plant. The expenditure upon the Kovur-Munjair junction canal up to end of 1885-86 amounted to Rs. 1,29,022 against the sanctioned estimate of Rs. 1,45,525, and if the amount provided in the budget for 1886-87, viz., Rs. 17,664, is fully utilized within that year, the sanctioned estimate will be exceeded by Rs. 1,161. A further grant of Rs. 4,000 has been recently sanctioned for 1887-88, which indicates that the estimates are under revision. Rs. 60,000 due from Imperial funds towards the construction of the canal were credited during the year. The share due by the Local Fund Board still remains to be paid. No charges were incurred in Tinnevely, South Arcot and Cuddapah, the renters having agreed to bear all incidental expenditure. The small expenditure of one rupee in Cuddapah was on account of the registration fee of the contract bond. In South Canara, Malabar, Tanjore and Trichinopoly the expenditure consisted mostly of transfers to Local Funds for expenditure on roads leading to the ferries.

30. The following statement shows the demand, collection and balance of the fund:—

| Districts.          | DEMAND.  |          |          | COLLECTION. |           |           | BALANCE. |          |         |
|---------------------|----------|----------|----------|-------------|-----------|-----------|----------|----------|---------|
|                     | Arrears. | Current. | Total.   | Arrears.    | Current.  | Total.    | Arrears. | Current. | Total.  |
| 1                   | 2        | 3        | 4        | 5           | 6         | 7         | 8        | 9        | 10      |
| 1. Arcot, South ..  | RS. 152  | RS. 739  | RS. 891  | RS. 152     | RS. 519   | RS. 671   | RS. 220  | RS. 220  | RS. 220 |
| 2. Canara, South .. | 2,811    | 18,064   | 20,875   | 2,171       | 16,494    | 18,665    | 118      | 850      | 968     |
| 3. Cuddapah ..      | ..       | 776      | 776      | (r) 522     | (r) 720   | (r) 1,242 | ..       | 101      | 101     |
| 4. Godáviri ..      | 3,582    | 35,451   | 39,033   | 3,185       | 33,830    | 37,015    | 149      | 1,621    | 1,770   |
| 5. Kistna ..        | 960      | 6,915    | 7,875    | (r) 248     | (r) 675   | (r) 923   | 93       | 649      | 742     |
| 6. Malabar ..       | 340      | 79,484   | 79,824   | (r) 69      | (r) 6,266 | (r) 6,335 | ..       | 227      | 227     |
| 7. Tanjore ..       | 1,684    | 7,380    | 9,064    | (r) 798     | (r) 798   | (r) 798   | 440      | 1,071    | 1,511   |
| 8. Tinnevely ..     | ..       | 349      | 349      | ..          | 340       | 340       | ..       | ..       | ..      |
| 9. Trichinopoly ..  | 1,906    | 9,220    | 11,126   | ..          | 9,220     | 9,414     | 1,712    | ..       | 1,712   |
| Total ..            | 11,435   | 1,58,378 | 1,69,813 | 7,015       | 1,52,919  | 1,59,934  | 2,512    | 4,739    | 7,251   |
|                     |          |          |          | (r) 1,908   | (r) 720   | (r) 2,628 |          |          |         |

(r) Remissions.

|                                                                                           |            |
|-------------------------------------------------------------------------------------------|------------|
| Arrear demand above entered                                                               | RS. 11,435 |
| Balance shown in paragraph 31 of Board's Proceedings, dated 9th February 1886, No. 357 .. | 11,407     |
| Difference ..                                                                             | 28         |

|                  | As entered in para. 31. | As entered in col. 2. | Difference. |
|------------------|-------------------------|-----------------------|-------------|
| Arcot, South ..  | RS. 121                 | RS. 152               | + 31        |
| Canara, South .. | 2,813                   | 2,811                 | - 2         |
| Malabar ..       | 341                     | 340                   | - 1         |

*Arrear Demand.*—The arrear demand of 1884-85 brought forward differs from the balance shown in paragraph 31 of Board's Proceedings, dated 9th February 1886, No. 357. The difference in Malabar is the result of rounding of fractions. In South Arcot, the collections, and in South Canara, the balance quoted last year erroneously included certain sums which have now been omitted.

31. The total collections entered in column 7 of the above statement differ from the receipts entered in paragraph 28. The difference is accounted for as noted below:—

|                                                                                                          |              |
|----------------------------------------------------------------------------------------------------------|--------------|
| As per column 7 of statement in paragraph 28                                                             | RS. 2,40,768 |
| Deduct amount credited to the Canal and Ferry Fund in Godáviri                                           | 60,000       |
| Do. advances included on both sides of the account (Canara, South)                                       | 152          |
| Do. certain miscellaneous items excluded in the demand, collection and balance statement (Canara, South) | 84           |
| Do. advance collections (Kistna)                                                                         | 474          |
| Do. amount refunded by the District Board (Tinnevely) after the close of the year                        | 166          |
| Do. amount which requires explanation by the Collector of Godáviri                                       | 20,308       |
| Total Deductions                                                                                         | 81,184       |
| Remainder                                                                                                | 1,59,584     |
| Add collections in 1884-85 for 1885-86 (Kistna Rs. 332, Canara, South, Rs. 18)                           | 350          |
| As per column 7 of statement in paragraph 30                                                             | 1,59,934     |

32. The arrear balance at the end of the year was large in Trichinopoly. It relates to 1883-84. The Collector has been requested to take steps to collect the amount without delay.

33. *Irrigation Cess Fund.*—The following statement shows the receipts and charges under this fund:—

| Districts.         | 1884-85.   |            |            |              | 1885-86.   |            |            |              |            |
|--------------------|------------|------------|------------|--------------|------------|------------|------------|--------------|------------|
|                    | Balance.   | Receipts.  | Total.     | Expenditure. | Balance.   | Receipts.  | Total.     | Expenditure. | Balance.   |
| 1. Coimbatore ..   | RS. 15,863 | RS. 18,291 | RS. 34,154 | RS. 15,641   | RS. 18,513 | RS. 19,667 | RS. 38,180 | RS. 17,852   | RS. 20,328 |
| 2. Madura ..       | 485        | ..         | 485        | 485          | ..         | ..         | ..         | ..           | ..         |
| 3. Salem ..        | 26,210     | 12,049     | 38,259     | 10,282       | 27,977     | 12,939     | 40,916     | 9,544        | 31,372     |
| 4. Tanjore ..      | 233        | 767        | 1,000      | 823          | 177        | 781        | 958        | 527          | 431        |
| 5. Trichinopoly .. | 12,739     | 13,228     | 25,967     | 16,691       | 9,276      | 26,769     | 36,045     | 15,048       | 20,997     |
| Total ..           | 55,530     | 44,335     | 99,865     | 43,922       | 55,943     | 60,156     | 1,16,099   | 42,971       | 73,128     |

The Irrigation Cess Fund has ceased to exist in Madura, the receipts and expenditure having been transferred to the Public Works Department with reference to G.O., dated 26th December 1884, No. 1426. The receipts in Coimbatore include a sum of Rs. 9,384, being fines imposed under section 6 of Act I of 1858 at double the value of labor which each ryot was bound to contribute. Taking 4 annas as the value of each man's labor, this amount would show that a very large number of people were fined; the attention of the Collector has been separately drawn to the fact. Owing to the large accumulation of the balance in the Salem district which at the beginning of 1884-85 amounted to Rs. 26,210, orders were issued in G.O., dated 23rd December



1885, No. 1398, to reduce it by the suspension of the cess for a year. The orders, however, were received by the Collector too late to be given effect to in the year. The large increase in the receipts (Rs. 13,541) in the Trichinopoly district is attributed to the greater vigilance exercised over collection.

34. Of the total charges, Rs. 31,334 were under establishment, Rs. 10,818 under improvement of channels and korambus (dams), and Rs. 819 under miscellaneous.

35. The following statement shows the demand, collection and balance of the fund:—

| Districts.      | DEMAND.   |            | COLLECTION.         |            | BALANCE.  |          |
|-----------------|-----------|------------|---------------------|------------|-----------|----------|
|                 | Arrears.  | Current.   | Arrears.            | Current.   | Arrears.  | Current. |
| 1. Coimbatore   | Rs. 6,092 | Rs. 18,818 | Rs. 1,333           | Rs. 18,331 | Rs. 4,759 | Rs. 487  |
| 2. Salem        | 3,576     | 11,743     | 3,492               | 8,024      | 84        | 3,719    |
| 3. Tanjore      | 10        | 771        | 10                  | 771        | ..        | ..       |
| 4. Trichinopoly | * 6,527   | 22,100     | { 6,464<br>(r) 2 }  | 20,305     | 61        | 1,795    |
| Total ..        | 16,205    | 53,432     | { 11,299<br>(r) 2 } | 47,431     | 4,904     | 6,001    |

(r) Remissions.

\* The difference between these figures and those entered in the report for 1884-85 is due to subsequent revision of the demand for fasli 1294 (1884-85).

In the receipts, there is a difference of Rs. 3 in Coimbatore and of Rs. 1,423 in Salem between the figures shown in paragraph 33 *supra* and those given in the above statement. That in Coimbatore is due to an adjustment by the Accountant-General; in Salem, to the exclusion of excess collections and advances recovered during the year from the demand, collection and balance statement.

36. The following statement shows the amount recommended by Collectors under the several funds to be written off the accounts as irrecoverable:—

| Districts.     | VILLAGE SERVICE FUND. |                           | IRRIGATION CESS FUND. |                           |
|----------------|-----------------------|---------------------------|-----------------------|---------------------------|
|                | Faslis.               | Amount to be written off. | Faslis.               | Amount to be written off. |
| 1. South Arcot | 1292                  | Rs. A. P.<br>289 9 1      | 1289-90               | Rs. A. P.<br>4,289 0 0    |
| 2. Coimbatore  | ..                    | ..                        | ..                    | ..                        |
| 3. Kistna      | 1289-94               | * 2,644 0 0               | ..                    | ..                        |
| 4. Salem       | 1291-94               | 21 14 6                   | ..                    | ..                        |
| 5. Tinnevely   | 1293-94               | 10 2 7                    | ..                    | ..                        |

\* As per demand, collection and balance statement for December 1886.

Sanction is granted for writing off the whole amount from the accounts.

37. The Board regret the delay in the submission of this report, which was due to the fact that returns were not completely received till the end of October 1886. From some districts, explanations of discrepancies were received only in January.

(A true Copy and Extract.)

(Signed) H. A. SIM,  
Acting Sub-Secretary.

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

APPENDIX.  
DEMAND, Collection and Balance of the Village Service Fund for Fasli 1295 (1885-86).

| Districts.       | CESS UNDER ACT IV OF 1864. |           |                             |           |          |          |           |          |              |          | MERCHS COLLECTED IN ADDITION TO THE LAND ASSESSMENT. |          |          |          |              |          |
|------------------|----------------------------|-----------|-----------------------------|-----------|----------|----------|-----------|----------|--------------|----------|------------------------------------------------------|----------|----------|----------|--------------|----------|
|                  | Demand.                    |           | Collections and remissions. |           | Balance. |          | Demand.   |          | Collections. |          | Balance.                                             |          | Demand.  |          | Collections. |          |
|                  | Arrears.                   | Current.  | Arrears.                    | Current.  | Arrears. | Current. | Arrears.  | Current. | Arrears.     | Current. | Arrears.                                             | Current. | Arrears. | Current. | Arrears.     | Current. |
|                  | 2                          | 3         | 4                           | 5         | 6        | 7        | 8         | 9        | 10           | 11       | 12                                                   | 13       | 14       | 15       | 16           | 17       |
| 1. Anantapur     | Rs. 2,409                  | 22,592    | Rs. 2,409                   | 22,592    | Rs. 430  | 3,483    | Rs. 4,130 | 59,463   | Rs. 3,919    | 42,054   | Rs. 211                                              | 17,409   | Rs. 211  | 17,409   | Rs. 211      | 17,409   |
| 2. Arcot, North  | 10,572                     | 37,666    | (r) 454                     | 34,183    | ..       | ..       | ..        | ..       | ..           | ..       | ..                                                   | ..       | ..       | ..       | ..           | ..       |
| 3. Arcot, South  | 59                         | 240       | (r) 12                      | 240       | ..       | 454      | ..        | ..       | ..           | ..       | ..                                                   | ..       | ..       | ..       | ..           | ..       |
| 4. Bellary       | 565                        | 43,561    | (r) 442                     | 43,107    | 90       | 4,015    | ..        | ..       | ..           | ..       | ..                                                   | ..       | ..       | ..       | ..           | ..       |
| 5. Canara, South | 6,496                      | 1,16,596  | (r) 33                      | 1,12,581  | 171      | 4,015    | ..        | ..       | ..           | ..       | ..                                                   | ..       | ..       | ..       | ..           | ..       |
| 6. Chingleput    | 15,289                     | 1,11,203  | (r) 10,793                  | 1,04,764  | 4,496    | 6,439    | ..        | ..       | ..           | ..       | ..                                                   | ..       | ..       | ..       | ..           | ..       |
| 7. Coimbatore    | 2,916                      | 1,41,280  | (r) 1,888                   | 1,38,614  | 164      | 2,666    | ..        | ..       | ..           | ..       | ..                                                   | ..       | ..       | ..       | ..           | ..       |
| 8. Cuddapah      | 10,918                     | 2,57,727  | (r) 5,518                   | 2,53,416  | 3,769    | 4,311    | ..        | ..       | ..           | ..       | ..                                                   | ..       | ..       | ..       | ..           | ..       |
| 9. Ganjam        | 1,792                      | 89,437    | (r) 1,631                   | 88,849    | 20       | 558      | ..        | ..       | ..           | ..       | ..                                                   | ..       | ..       | ..       | ..           | ..       |
| 10. Godavari     | ..                         | ..        | (r) 181                     | ..        | ..       | ..       | ..        | ..       | ..           | ..       | ..                                                   | ..       | ..       | ..       | ..           | ..       |
| 11. Kistna       | ..                         | ..        | ..                          | ..        | ..       | ..       | ..        | ..       | ..           | ..       | ..                                                   | ..       | ..       | ..       | ..           | ..       |
| 12. Karnool      | ..                         | ..        | ..                          | ..        | ..       | ..       | ..        | ..       | ..           | ..       | ..                                                   | ..       | ..       | ..       | ..           | ..       |
| 13. Madura       | 29,950                     | 1,49,897  | 23,157                      | 1,30,796  | 6,086    | 19,101   | 1         | 90,865   | ..           | ..       | ..                                                   | ..       | ..       | ..       | ..           | ..       |
| 14. Malabar      | 3,196                      | 4,955     | (r) 2,923                   | 2,671     | 272      | 2,284    | 10        | 141      | ..           | ..       | ..                                                   | ..       | ..       | ..       | ..           | ..       |
| 15. Nellore      | 3,966                      | 1,21,568  | (r) 2,970                   | 1,19,118  | 940      | 2,450    | ..        | ..       | ..           | ..       | ..                                                   | ..       | ..       | ..       | ..           | ..       |
| 16. Nigiris      | ..                         | ..        | (r) 56                      | ..        | ..       | ..       | ..        | ..       | ..           | ..       | ..                                                   | ..       | ..       | ..       | ..           | ..       |
| 17. Salem        | 3,231                      | 1,78,197  | 3,208                       | 1,76,087  | 7        | 2,110    | ..        | ..       | ..           | ..       | ..                                                   | ..       | ..       | ..       | ..           | ..       |
| 18. Tanjore      | 3,989                      | 1,06,117  | (r) 3,896                   | 1,05,442  | 58       | 675      | ..        | ..       | ..           | ..       | ..                                                   | ..       | ..       | ..       | ..           | ..       |
| 19. Tinnevely    | ..                         | ..        | (r) 35                      | ..        | ..       | ..       | ..        | ..       | ..           | ..       | ..                                                   | ..       | ..       | ..       | ..           | ..       |
| 20. Trichinopoly | ..                         | ..        | ..                          | ..        | ..       | ..       | ..        | ..       | ..           | ..       | ..                                                   | ..       | ..       | ..       | ..           | ..       |
| 21. Visagapatnam | ..                         | ..        | ..                          | ..        | ..       | ..       | ..        | ..       | ..           | ..       | ..                                                   | ..       | ..       | ..       | ..           | ..       |
| Total ..         | 95,348                     | 13,81,036 | 74,833                      | 13,32,460 | 16,463   | 48,576   | 4,141     | 1,50,641 | 3,924        | 1,83,223 | 217                                                  | 17,418   | 217      | 17,418   | 217          | 17,418   |

(r) Remissions.



## Demand, Collection and Balance of the Village Service Fund for Fasli 1295 (1885-86)—cont.

| Districts.       | DEDUCTION FROM BERRIZ. |          |          |          |         |                             |         |          |         |          | QUIT-RENT ON ENFRANCHISED INAMS. |         |          |          |         |                             |         |          |         |         |
|------------------|------------------------|----------|----------|----------|---------|-----------------------------|---------|----------|---------|----------|----------------------------------|---------|----------|----------|---------|-----------------------------|---------|----------|---------|---------|
|                  | Demand.                |          |          |          |         | Collections and remissions. |         |          |         |          | Demand.                          |         |          |          |         | Collections and remissions. |         |          |         |         |
|                  | Arrears.               |          | Current. |          |         | Arrears.                    |         | Current. |         |          | Arrears.                         |         | Current. |          |         | Arrears.                    |         | Current. |         |         |
|                  | 14                     | 15       | 16       | 17       | 18      | 19                          | 20      | 21       | 22      | 23       | 24                               | 25      | 26       | 27       | 28      | 29                          | 30      | 31       | 32      | 33      |
| 1. Anantapur     | RS. 409                | RS. 660  | RS. 409  | RS. 340  | RS. 496 | RS. 340                     | RS. 340 | RS. 340  | RS. 340 | RS. 340  | RS. 340                          | RS. 340 | RS. 340  | RS. 340  | RS. 340 | RS. 340                     | RS. 340 | RS. 340  | RS. 340 | RS. 340 |
| 2. Arcot, North  | 6,607                  | 47,533   | 6,107    | 35,162   | 44,882  | 32,548                      | 12,371  | 13,931   | 1,339   | 12,806   | 12,726                           | 1,125   | 12,806   | 12,726   | 1,125   | 12,806                      | 12,726  | 1,125    | 12,806  | 12,726  |
| 3. Arcot, South  | 1,51,551               | 2,78,454 | 1,06,969 | 2,45,906 | 44,882  | 32,548                      | 12,371  | 13,931   | 1,339   | 12,806   | 12,726                           | 1,125   | 12,806   | 12,726   | 1,125   | 12,806                      | 12,726  | 1,125    | 12,806  | 12,726  |
| 4. Bellary       | ..                     | ..       | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..       | ..                               | ..      | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..      |
| 5. Canara, South | ..                     | ..       | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..       | ..                               | ..      | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..      |
| 6. Chingleput    | ..                     | ..       | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..       | ..                               | ..      | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..      |
| 7. Coimbatore    | ..                     | ..       | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..       | ..                               | ..      | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..      |
| 8. Cuddapah      | ..                     | ..       | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..       | ..                               | ..      | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..      |
| 9. Ganjam        | ..                     | ..       | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..       | ..                               | ..      | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..      |
| 10. Godavari     | ..                     | ..       | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..       | ..                               | ..      | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..      |
| 11. Kistna       | ..                     | ..       | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..       | ..                               | ..      | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..      |
| 12. Kurnool      | ..                     | ..       | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..       | ..                               | ..      | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..      |
| 13. Madura       | ..                     | ..       | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..       | ..                               | ..      | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..      |
| 14. Malabar      | ..                     | ..       | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..       | ..                               | ..      | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..      |
| 15. Nellore      | ..                     | ..       | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..       | ..                               | ..      | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..      |
| 16. Nilgiris     | ..                     | ..       | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..       | ..                               | ..      | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..      |
| 17. Salem        | ..                     | ..       | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..       | ..                               | ..      | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..      |
| 18. Tanjore      | ..                     | ..       | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..       | ..                               | ..      | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..      |
| 19. Tinnevely    | ..                     | ..       | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..       | ..                               | ..      | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..      |
| 20. Trichinopoly | ..                     | ..       | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..       | ..                               | ..      | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..      |
| 21. Vizagapatnam | ..                     | ..       | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..       | ..                               | ..      | ..       | ..       | ..      | ..                          | ..      | ..       | ..      | ..      |
| Total ..         | 1,76,144               | 9,93,352 | 1,29,412 | 9,41,296 | 46,469  | 52,056                      | 69,175  | 6,22,487 | 44,445  | 5,90,144 | 21,490                           | 32,343  | 44,445   | 5,90,144 | 21,490  | 32,343                      | 44,445  | 5,90,144 | 21,490  | 32,343  |

(r) Remissions.

## Demand, Collection and Balance of the Village Service Fund for Fasli 1295 (1885-86)—cont.

| Districts.       | MISCELLANEOUS. |          |          |          |         |                             |           |           |           |           | TOTAL.   |          |           |           |         |                             |           |           |         |          |
|------------------|----------------|----------|----------|----------|---------|-----------------------------|-----------|-----------|-----------|-----------|----------|----------|-----------|-----------|---------|-----------------------------|-----------|-----------|---------|----------|
|                  | Demand.        |          |          |          |         | Collections and remissions. |           |           |           |           | Demand.  |          |           |           |         | Collections and remissions. |           |           |         |          |
|                  | Arrears.       |          | Current. |          |         | Arrears.                    |           | Current.  |           |           | Arrears. |          | Current.  |           |         | Arrears.                    |           | Current.  |         |          |
|                  | 26             | 27       | 28       | 29       | 30      | 31                          | 32        | 33        | 34        | 35        | 36       | 37       | 38        | 39        | 40      | 41                          | 42        | 43        | 44      | 45       |
| 1. Anantapur     | RS. 1,565      | 2,392    | RS. 660  | 2,304    | RS. 496 | RS. 88                      | RS. 1,374 | RS. 3,052 | RS. 1,069 | RS. 2,644 | RS. 496  | RS. 408  | RS. 1,069 | RS. 2,644 | RS. 496 | RS. 408                     | RS. 1,069 | RS. 2,644 | RS. 496 | RS. 408  |
| 2. Arcot, North  | 1,086          | 5,359    | 409      | 2,060    | 445     | 3,299                       | 18,297    | 1,48,878  | 14,415    | 1,14,674  | 3,882    | 34,204   | 14,415    | 1,14,674  | 3,882   | 34,204                      | 14,415    | 1,14,674  | 3,882   | 34,204   |
| 3. Arcot, South  | ..             | ..       | ..       | ..       | ..      | ..                          | ..        | ..        | ..        | ..        | ..       | ..       | ..        | ..        | ..      | ..                          | ..        | ..        | ..      | ..       |
| 4. Bellary       | ..             | ..       | ..       | ..       | ..      | ..                          | ..        | ..        | ..        | ..        | ..       | ..       | ..        | ..        | ..      | ..                          | ..        | ..        | ..      | ..       |
| 5. Canara, South | ..             | ..       | ..       | ..       | ..      | ..                          | ..        | ..        | ..        | ..        | ..       | ..       | ..        | ..        | ..      | ..                          | ..        | ..        | ..      | ..       |
| 6. Chingleput    | ..             | ..       | ..       | ..       | ..      | ..                          | ..        | ..        | ..        | ..        | ..       | ..       | ..        | ..        | ..      | ..                          | ..        | ..        | ..      | ..       |
| 7. Coimbatore    | ..             | ..       | ..       | ..       | ..      | ..                          | ..        | ..        | ..        | ..        | ..       | ..       | ..        | ..        | ..      | ..                          | ..        | ..        | ..      | ..       |
| 8. Cuddapah      | ..             | ..       | ..       | ..       | ..      | ..                          | ..        | ..        | ..        | ..        | ..       | ..       | ..        | ..        | ..      | ..                          | ..        | ..        | ..      | ..       |
| 9. Ganjam        | ..             | ..       | ..       | ..       | ..      | ..                          | ..        | ..        | ..        | ..        | ..       | ..       | ..        | ..        | ..      | ..                          | ..        | ..        | ..      | ..       |
| 10. Godavari     | ..             | ..       | ..       | ..       | ..      | ..                          | ..        | ..        | ..        | ..        | ..       | ..       | ..        | ..        | ..      | ..                          | ..        | ..        | ..      | ..       |
| 11. Kistna       | ..             | ..       | ..       | ..       | ..      | ..                          | ..        | ..        | ..        | ..        | ..       | ..       | ..        | ..        | ..      | ..                          | ..        | ..        | ..      | ..       |
| 12. Kurnool      | ..             | ..       | ..       | ..       | ..      | ..                          | ..        | ..        | ..        | ..        | ..       | ..       | ..        | ..        | ..      | ..                          | ..        | ..        | ..      | ..       |
| 13. Madura       | ..             | ..       | ..       | ..       | ..      | ..                          | ..        | ..        | ..        | ..        | ..       | ..       | ..        | ..        | ..      | ..                          | ..        | ..        | ..      | ..       |
| 14. Malabar      | ..             | ..       | ..       | ..       | ..      | ..                          | ..        | ..        | ..        | ..        | ..       | ..       | ..        | ..        | ..      | ..                          | ..        | ..        | ..      | ..       |
| 15. Nellore      | ..             | ..       | ..       | ..       | ..      | ..                          | ..        | ..        | ..        | ..        | ..       | ..       | ..        | ..        | ..      | ..                          | ..        | ..        | ..      | ..       |
| 16. Nilgiris     | ..             | ..       | ..       | ..       | ..      | ..                          | ..        | ..        | ..        | ..        | ..       | ..       | ..        | ..        | ..      | ..                          | ..        | ..        | ..      | ..       |
| 17. Salem        | ..             | ..       | ..       | ..       | ..      | ..                          | ..        | ..        | ..        | ..        | ..       | ..       | ..        | ..        | ..      | ..                          | ..        | ..        | ..      | ..       |
| 18. Tanjore      | ..             | ..       | ..       | ..       | ..      | ..                          | ..        | ..        | ..        | ..        | ..       | ..       | ..        | ..        | ..      | ..                          | ..        | ..        | ..      | ..       |
| 19. Tinnevely    | ..             | ..       | ..       | ..       | ..      | ..                          | ..        | ..        | ..        | ..        | ..       | ..       | ..        | ..        | ..      | ..                          | ..        | ..        | ..      | ..       |
| 20. Trichinopoly | ..             | ..       | ..       | ..       | ..      | ..                          | ..        | ..        | ..        | ..        | ..       | ..       | ..        | ..        | ..      | ..                          | ..        | ..        | ..      | ..       |
| 21. Vizagapatnam | ..             | ..       | ..       | ..       | ..      | ..                          | ..        | ..        | ..        | ..        | ..       | ..       | ..        | ..        | ..      | ..                          | ..        | ..        | ..      | ..       |
| Total ..         | 18,275         | 1,44,713 | 7,677    | 1,31,684 | 6,417   | 13,129                      | 3,63,083  | 32,92,229 | 2,60,291  | 31,28,707 | 91,056   | 1,68,522 | 2,60,291  | 31,28,707 | 91,056  | 1,68,522                    | 2,60,291  | 31,28,707 | 91,056  | 1,68,522 |

(r) Remission.



ORDER—dated 2nd June 1887, No. 538, Revenue.

## Miscellaneous.

The following abstract exhibits the transactions of the various special Local Funds under the control of the Board of Revenue during the year 1885-86:—

|                                                        | Receipts including balance. | Expenditure. | Balance.  |
|--------------------------------------------------------|-----------------------------|--------------|-----------|
|                                                        | RS.                         | RS.          | RS.       |
| 1. Cattle Pound Fund, including Agricultural services. | 4,23,337                    | 2,88,063     | 1,35,274  |
| 2. Village Service Fund ...                            | 54,03,097                   | 31,73,396    | 22,29,701 |
| 3. Canal and Ferry Fund...                             | 3,91,431                    | 1,94,428     | 1,97,003  |
| 4. Irrigation Cess Fund ...                            | 1,16,099                    | 42,971       | 73,128    |
| Total ...                                              | 63,33,964                   | 36,98,858    | 26,35,106 |

2. Cattle Pound Fund.—The figures entered under this head in the above abstract comprise:—

|                                  | Total Receipts. | Charges. | Balance. |
|----------------------------------|-----------------|----------|----------|
|                                  | RS.             | RS.      | RS.      |
| (a) Cattle Pound Fund proper ... | 2,72,726        | 2,30,015 | 42,711   |
| (b) Agricultural services ...    | 1,50,611        | 58,048   | 92,563   |

|                 |              |
|-----------------|--------------|
| * 1884-1885 ... | RS. 2,38,843 |
| 1885-1886 ...   | 2,45,768     |
|                 | + 6,925      |

|                 |              |
|-----------------|--------------|
| + 1884-1885 ... | RS. 1,70,468 |
| 1885-1886 ...   | 1,45,443     |
|                 | — 25,025     |

|           | Contribution to Agricultural Services. | Contribution to Municipalities. | Contribution to Local Funds. | Total. |
|-----------|----------------------------------------|---------------------------------|------------------------------|--------|
|           | RS.                                    | RS.                             | RS.                          | RS.    |
| † 1884-85 | 32,318                                 | 1,582                           | 30,059                       | 63,959 |
| 1885-86   | 42,311                                 | 2,033                           | 40,228                       | 84,572 |

Agricultural services in adjustment of a similar sum credited in excess to Municipal Funds in the previous year.

The receipts under (b) amounted to Rs. 45,932 and the charges to Rs. 58,048, so that the balance at the credit of Agricultural services was reduced from Rs. 1,04,679 at the beginning of the year to Rs. 92,563 at its close.

3. During the year under review 108 pounds were newly constructed against 11 closed, and the total number rose accordingly from 7,520 at the beginning to 7,617 at the end of the year. The condition of the pounds was on the whole fair, but owing to financial restrictions it was not possible to effect much improvement, nor

The receipts\* under (a) were slightly in excess of those of the preceding year. The increase is ascribed to increased cultivation, greater vigilance in impounding cattle exercised by servants of Public Works and Local Fund Departments, and increase in the number of pounds. The charges† exclusive of contributions to Agricultural services and Local Municipal Funds show a large falling off due to the orders of Government restricting expenditure. The surplus available for transfer to Agricultural services, &c., was thus larger than in the previous year, and the amount‡ actually transferred was Rs. 84,572 against Rs. 63,959. The contribution made to Agricultural services corresponded with the total of the contributions made to Local and Municipal Funds, except in the Tanjore district where Rs. 50 more were transferred to

even to execute the required repairs or to provide the necessary appliances in certain districts. The same cause accounts also

|                 |       |
|-----------------|-------|
| * 1884-1885 ... | 435   |
| 1885-1886 ...   | 108   |
|                 | — 327 |

progress in these respects. The Board will call upon such of the Collectors as have not already done so to submit, without further delay, the memorandum and the map showing the distances between pounds, &c., called for in paragraph 9 of their Proceedings, dated 9th February 1886, No. 357.

4. Village Service Fund.—The receipts of this fund, including the opening balance, amounted to Rs. 54,03,097 and the charges to Rs. 31,73,396, so that the balance at the end of the year was Rs. 22,29,701 against Rs. 18,70,363 at its commencement.

|               | Receipts.  | Charges.  |
|---------------|------------|-----------|
|               | RS.        | RS.       |
| + 1884-85 ... | 32,30,840  | 31,45,648 |
| 1885-86 ...   | 35,32,734  | 31,73,396 |
|               | + 3,01,894 | + 27,748  |

There was an increase in the receipts† of over 3 lakhs of rupees which is chiefly ascribed to the prompt collection of the demand, both arrear and current. The charges also exhibit an increase of Rs. 27,748, due to payment of arrears of salaries to village servants. They were, however, well within the receipts in all the districts but Nellore, where the year closed as usual with a deficit of Rs. 4,752. Proposals for remedying this recurring deficit have been submitted by the Board in their Proceedings, dated 31st March 1887, No. 659, which will be separately disposed of. The explanation called for from the Collector of Kistna in paragraph 19 of the Board's Proceedings read above should be submitted for the information of Government.

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. Government desire, however, to be informed of the circumstances under which it was found necessary in the Coimbatore district to impose fines to the extent of Rs. 9,384 under section 6 of Act I of 1858.

6. The Government regret to have again to notice the great delay in the submission of the report under review which was due on the 31st July 1886, but was not received till the 15th March 1887. They request that stringent measures may be adopted to enforce punctuality on the part of Collectors, the want of which is stated to have been the cause of the delay in the submission of the present report.

(True Extract.)

*Submission*  
Ag. Secretary to Government.

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

Exd. W. H. French.

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