Initials of Attender.

P.W.D.

Govt. of {1887} Madras.

REVENUE.

No 160 W a/ 16th January 1888

Recorded.

by J.D.H.

Issued

Recd. Encl.

G.O., 8th December 1887, No. 1137.

No 160 W a/ 16th January 1888

DECEMBER.

Special Local Funds Budget.

Review of — for 1888-89.

Written order

APPENDIX IV.

ESTIMATE of receipts and charges on account of Special Local Funds (other than Canal and Ferry Fund) in the several districts of the Madras Presidency during 1888-89.

Districts.	CATTLE POUND FUND.										VILLAGE SERVICE FUND.					IRRIGATION CESS FUND.				
	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Construction and repair of pounds.	Pound establishment, &c.	Estimated charges. Contribution. Agricultural services.	Municipalities	Local Funds.	Total of columns 5 to 9.	Balance.	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated charges.	Balance.	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated charges.	Balance
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Anantapur ..	500	4,910	5,410	500	3,820	280	20	260	4,880	530	16,430	4,400	20,830	1,820	19,010	..	..	..	..	..
2. Arcot, North ..	710	13,300	14,010	1,500	7,800	2,000	130	1,870	13,300	710	32,940	1,53,000	1,85,940	1,54,390	31,550	..	..	..	..	..
3. Arcot, South ..	1,200	14,150	15,350	4,000	7,970	500	50	450	12,970	2,380	3,81,090	2,85,000	6,66,090	2,78,820	3,87,270	..	..	..	..	..
4. Bellary	1,930	9,020	10,950	2,200	5,130	900	100	800	9,130	1,820	77,860	44,800	1,22,660	3,950	1,18,710	..	..	..	..	..
5. Canara, South ..	170	1,910	2,080	500	1,090	180	10	170	1,950	130	14,970	77,260	92,230	86,450	5,780	..	..	..	..	..
6. Chingleput ..	710	10,200	10,910	3,560	5,100	750	50	700	10,100	810	2,87,500	1,66,500	4,54,000	1,71,640	2,82,360	..	..	..	..	..
7. Coimbatore ..	1,540	11,470	13,010	4,500	7,830	250	90	160	12,830	180	5,720	..	5,720	10	5,710	1,180	15,600	16,780	15,980	800
8. Cuddapah ..	1,480	9,300	10,780	1,160	4,420	1,840	40	1,800	9,260	1,520	29,700	2,30,100	2,59,800	2,57,330	2,470	..	..	..	..	..
9. Ganjam ..	660	3,370	4,030	1,000	2,080	310	60	250	3,700	330	2,900	21,800	24,700	21,450	3,250	..	..	..	..	..
10. Godávari ..	2,700	27,130	29,830	2,100	14,710	6,210	260	5,950	29,230	600	4,89,700	2,62,040	7,51,740	2,90,370	4,61,370	..	..	..	..	..
11. Kistna	1,380	35,900	37,280	6,000	22,130	4,080	220	3,860	36,290	990	1,95,620	3,98,050	5,93,670	4,47,580	1,46,090	..	..	..	..	..
12. Kurnool ..	510	14,750	15,260	2,000	7,990	2,520	20	2,500	15,030	230	28,080	3,64,400	3,92,480	3,75,750	16,730	..	..	..	..	..
13. Madura	1,240	15,630	16,870	2,000	10,000	2,000	200	1,800	16,000	870	19,300	5,210	24,510	3,410	21,100	..	..	..	..	..
14. Malabar ..	890	4,610	5,500	1,800	2,960	340	..	340	5,440	60	52,950	91,090	1,44,040	93,800	50,240	..	..	..	..	..
15. Nellore	3,190	24,300	27,490	1,500	11,830	5,250	250	5,000	23,830	3,660	..	2,06,950	2,06,950	2,06,950	..	..	..	..	..	..
16. Nilgiris ..	710	1,780	2,490	350	1,130	..	..	..	1,480	1,010	3,950	8,510	12,460	8,400	4,060	..	..	..	..	..
17. Salem	110	11,120	11,230	1,000	6,690	1,600	100	1,500	10,890	340	1,38,300	2,39,430	3,77,730	2,40,100	1,37,630	20,320	11,600	31,920	11,210	20,710
18. Tanjore ..	2,330	21,690	24,020	4,000	15,090	1,300	300	1,000	21,690	2,330	50,780	2,77,660	3,28,440	2,76,800	51,640	90	350	440	350	90
19. Tinnevelly ..	1,040	14,350	15,390	1,600	9,050	1,850	150	1,700	14,350	1,040	1,92,380	2,47,230	4,39,610	2,38,950	2,00,660	..	..	..	..	..
20. Trichinopoly ..	960	13,800	14,760	2,000	7,400	2,000	150	1,850	13,400	1,360	3,76,100	1,97,550	5,73,650	1,70,200	4,03,450	27,720	20,000	47,720	17,100	30,620
21. Vizagapatam ..	5,560	5,220	10,780	4,000	2,040	..	..	..	6,040	4,740	2,070	1,600	3,670	1,130	2,540	..	..	..	..	..
Total ..	29,520	2,67,910	2,97,430	47,210	1,56,260	34,160	2,200	31,960	2,71,790	25,640	23,98,340	32,82,580	56,80,920	33,29,300	23,51,620	49,310	47,550	96,860	44,640	52,220

To the Secretary to Government, Revenue Department.
„ all Collectors.
Copy to the Commissioner of Revenue Settlement,
Land Records and Agriculture.
„ „ Accountant-General.

(A true Extract.)
(Signed) M. HAMMICK,
Acting Secretary.

Initials of attendor.

ORDER—dated 8th December 1887, No. 1137, Revenue.

Miscellaneous.

Cattle Pound Fund.
Village Service Fund.
Irrigation Cess Fund.

With the Proceedings read above, the Board of Revenue submit the revised and budget estimates of receipts and charges of the Special Local Funds noted in the margin for the years 1887-88 and 1888-89 respectively.

2. The estimates are approved and passed subject to the following remarks.

3. *Revised Estimate for* 1887-88.—The assets and charges under this head show, as compared with the grant for the current year, an increase of Rs. 73,801 and 1,710 respectively. The increase in charges is small and requires no notice. That in receipts occurs under each of the three funds above referred to as shown below:—

	RS.
1. Cattle Pound Fund	10,380
2. Village Service Fund	60,470
3. Irrigation Cess Fund	2,951
Total ...	73,801

The increase under Pound Fund is owing to enhanced receipts expected from the establishment of new pounds in certain districts, and that under Village Service Fund is due to various causes in different districts, as explained in paragraph 4 of the Board's Proceedings. The increment under the Irrigation Cess Fund is attributed to the collection of arrears in Coimbatore and Trichinopoly, and to the proposed collection of the cess during the current year in Salem. In the latter district, the cess was suspended for a year, in order to absorb the accumulated balances (*vide* G.O., dated 23rd December 1885, No. 1398), and the Collector proposes to levy it during the current year as he hopes to utilize the receipts in executing certain works of improvement to the Cauvery channels.

4. *Budget Estimate for* 1888-89.—The following abstract shows the receipts and charges under this head in comparison with the revised estimates of the current year:—

—	Receipts.			Charges.		
	Budget estimate, 1888-89.	Revised estimate, 1887-88.	Difference.	Budget estimate, 1888-89.	Revised estimate, 1887-88.	Difference.
	RS.	RS.	RS.	RS.	RS.	RS.
1. Cattle Pound Fund	2,67,910	2,66,960	+ 950	2,71,790	2,79,660	— 7,870
2. Village Service Fund	32,82,580	33,03,560	— 20,980	33,29,300	32,78,240	+ 51,060
3. Irrigation Cess do.	47,550	48,491	— 941	44,640	69,980	— 25,340

5. *Cattle Pound Fund.*—The assets closely follow the revised estimate, while the charges are estimated at Rs. 7,870 less than the probable expenditure for the current year. This is due to smaller provision made for the construction and repair of pounds as well as for contribution to agricultural services and local and municipal funds. The importance of the extension of cattle pounds has already been impressed* on the Board, who will see that there is a satisfactory outlay in this respect during the ensuing year.

* G.O., dated 25th October 1887, No. 1011.

6. *Village Service Fund.*—As compared with the revised estimates, the receipts and charges exhibit, respectively, a decrease of Rs. 21,000 and an increase of Rs. 51,000 in round numbers, and the variations are explained in paragraph 9 of the Board's Proceedings. The receipts take credit for a loan of Rs. 2,200 from Provincial Funds to meet the expected deficit in Nellore; but this is unnecessary as proposals for putting an end to the annual deficit have been sanctioned in G.O., dated 11th October 1887, No. 977.

7. *Irrigation Cess Fund.*—The charges are estimated at about Rs. 25,000 less than the revised estimate, because the Collectors of Salem and Trichinopoly, where there are large balances, have not yet decided how to utilize them. They should be directed to expedite their proposals.

(True Extract.)

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

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

Exd. W. H. French.

85 Copies.

APPENDIX III.

REVISED estimate of receipts and charges on account of Special Local Funds (other than Canal and Ferry Fund) in the several districts of the Madras Presidency during the year 1887-88.

Districts.	CATTLE POUND FUND.					VILLAGE SERVICE FUND.					IRRIGATION CESS FUND.				
	Balance at the beginning of the year.	Receipts.	Total.	Charges.	Balance.	Balance at the beginning of the year.	Receipts.	Total.	Charges.	Balance.	Balance at the beginning of the year.	Receipts.	Total.	Charges.	Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Anantapur	470	4,910	5,380	4,880	500	13,848	4,400	18,248	1,820	16,428	..	..	..	..	..
2. Arcot, North	709	13,300	14,009	13,300	709	34,326	1,53,000	1,87,326	1,54,390	32,936	..	..	..	..	..
3. Arcot, South	1,091	14,150	15,241	14,040	1,201	3,65,290	2,95,000	6,60,290	2,79,200	3,81,090	..	..	..	..	..
4. Bellary	1,024	8,820	9,844	7,910	1,934	41,555	39,700	81,255	3,390	77,865	..	..	..	..	..
5. Canara, South	310	1,860	2,170	2,000	170	19,701	76,060	95,761	80,790	14,971	..	..	..	..	..
6. Chingleput	4,190	10,300	14,490	13,780	710	2,62,894	1,67,600	4,30,494	1,42,990	2,87,504	..	..	..	..	..
7. Coimbatore	4,337	11,450	15,787	14,250	1,537	5,731	..	5,731	10	5,721	19,618	17,540	37,158	35,980	1,178
8. Cuddapah	1,445	9,300	10,745	9,260	1,485	46,434	2,43,100	2,89,534	2,59,830	29,704	..	..	..	..	..
9. Ganjam	993	3,370	4,363	3,700	663	2,545	21,800	24,345	21,450	2,895	..	..	..	..	..
10. Godávari	3,416	27,370	30,786	36,090	2,696	5,10,020	2,70,100	7,80,120	2,90,420	4,89,700	..	..	..	..	..
11. Kistna	1,694	35,900	37,594	28,210	1,384	2,25,147	3,98,050	6,23,197	4,27,580	1,95,617	..	..	..	..	..
12. Kurnool	2,604	14,750	17,354	16,840	514	39,431	3,64,400	4,03,831	3,75,750	28,081	..	..	..	..	..
13. Madura	1,782	15,620	17,402	16,160	1,242	17,558	5,150	22,708	3,410	19,298	..	..	..	..	..
14. Malabar	3,041	4,610	7,651	6,760	891	56,160	91,090	1,47,250	94,300	52,950	..	..	..	..	..
15. Nellore	2,574	24,400	26,974	23,780	3,194	920	2,06,900	2,07,820	2,07,820	..	..	..	..	..	..
16. Nilgiris	358	1,780	2,138	1,430	708	2,990	8,510	11,500	7,550	3,950	..	..	..	..	..
17. Salem	3,877	11,120	14,997	14,890	107	1,41,034	2,37,660	3,78,694	2,40,400	1,38,294	25,717	11,600	37,317	17,000	20,317
18. Tanjore	2,327	21,580	23,907	21,580	2,327	49,873	2,77,660	3,27,533	2,76,750	50,783	94	350	444	350	94
19. Tinnevelly	1,037	14,350	15,387	14,350	1,037	1,84,111	2,47,230	4,31,341	2,38,960	1,92,381	..	..	..	..	..
20. Trichinopoly	60	12,800	12,860	11,900	960	3,51,848	1,94,550	5,46,398	1,70,300	3,76,098	25,373	19,000	44,373	16,650	27,723
21. Vizagapatam	4,893	5,220	10,113	4,550	5,563	1,598	1,600	3,198	1,130	2,068	..	..	..	..	..
Total ..	42,232	2,66,960	3,09,192	2,79,660	29,532	23,73,014	33,03,560	56,76,574	32,78,240	23,98,334	70,802	48,490	1,19,292	69,980	49,312

Items.	Actuals of 1886-87.	Revised estimate for 1887-88.	Budget estimate for 1888-89.
Receipts.	RS.	RS.	RS.
1. Cess collected under Act IV of 1864	13,72,191	13,86,480	13,75,400
2. Merahs collected over and above the assessment.	1,74,098	1,88,140	1,88,140
3. Beriz deduction or deduction from land revenue.	10,34,418	9,61,140	9,54,140
4. Quit-rent on enfranchised service inams ...	5,83,381	6,00,140	5,98,000
5. Interest on Government promissory notes ...	32,348	32,910	32,910
6. Interest on arrears	556	440	540
7. Miscellaneous receipts	1,08,581	1,31,060	1,31,250
8. Loan from Provincial services	...	3,250	2,200
Total ...	33,05,573	33,03,560	32,82,580

Items.	Actuals of 1886-87.	Revised estimate for 1887-88.	Budget estimate for 1888-89.
Charges.	RS.	RS.	RS.
1. Proportionate cost of establishment in Collectors' offices.	1,374	3,910	4,420
2. Village establishment	29,04,385	31,80,950	32,08,000
3. Construction and repair of village chavadies and ghât huts	2,44,131	77,410	1,05,040
4. Presidency establishment and audit charges ...	1,411	1,990	1,990
5. Miscellaneous charges including refunds ...	10,959	13,980	9,850
Total ...	31,62,260	32,78,240	33,29,300
Surplus or deficit ...	1,43,313	+ 25,320	— 46,720

9. Including the opening balance of Rs. 23,98,340 at the beginning of the year, the total receipts in 1888-89 are estimated at Rs. 56,80,920 and the charges at Rs. 33,29,300, leaving a balance of Rs. 23,51,620. The decrease in the budget estimate, as compared with the probable receipts for the current year, amounts to Rs. 21,000 in round numbers. It is distributed under the following heads :—

	RS.
1. Cess collection under Act IV of 1864	11,000
2. Beriz deduction	7,000
3. Quit-rent on enfranchised inams	2,000
4. Loan from Provincial services	1,000
	21,000

The decrease in item 1 is the result of a gross decrease of Rs. 15,050 in three districts and an increase of Rs. 3,970 in three others. The decrease is large in Godávari, being over Rs. 9,000. The Collector says that his estimate is framed with reference to the average actuals of the three years ending 1886-87. There is also a large decrease in Cuddapah amounting to Rs. 5,000 and it is due to the smaller arrears left to be collected in the year. In Chingleput there is a decrease of Rs. 1,000, which is not explained. Under item 2 there is a decrease of Rs. 10,000 in South Arcot and an increase of Rs. 3,000 in Trichinopoly. Neither Collector has accounted for the variations and they will be called upon to do so now.

Item 3.—In Bellary and Godávari an increase of Rs. 5,000 and Rs. 1,000 are respectively provided. The increase in Bellary is due to the fact that quit-rents on Kaval and other service inams, &c., already referred to will be collected throughout the next year instead of for some months of the current year. In Cuddapah,

Rs. 92,000 are provided against one lakh and the decrease is due to larger collection of arrears in the current year.

Item 4 occurs only in Nellore. In the current year the deficit amounted to Rs. 3,250, and in the ensuing year it is not expected to exceed Rs. 2,200.

Charges.—Compared with the revised estimate, the charges exhibit an increase of Rs. 51,060. It occurs in the following districts:—

	Rs.
Chingleput	+ 29,000
Kistna	+ 20,000
South Canara	+ 5,000
Cuddapah	− 3,000

The Collector of Chingleput has provided an increase of Rs. 28,450 with reference chiefly to the proposals for revision of village establishments submitted in his letter, dated 28th June 1887, No. 756-G. & B. This subject is now under the consideration of the Commissioner of Settlement, Land Records and Agriculture. To utilize the large surplus at the credit of the Village Service Fund, the Collector of Kistna has provided Rs. 40,000 in his estimate for 1887-88 and Rs. 60,000 in that of the ensuing year. With a separate communication, he has submitted plans and estimates for different classes of chavadis. The plans have been forwarded for revision to the Consulting Architect to Government with Board's suggestions—Board's Proceedings, dated 6th September 1887, No. 532. The increase in South Canara is the net result of a provision of Rs. 8,000 made for construction of village chavadis and of a reduction of about Rs. 3,000 in the estimate for payment of village establishment owing to absence of arrear claims. The decrease in Cuddapah is in consequence of a smaller provision made under refunds that may have to be granted owing to the investigation of village accounts above referred to.

10. In Nellore, the total debt due to Provincial services on account of loans received to meet the annual deficits amounted on 1st April 1886 to Rs. 90,325. The transactions of 1886-87 closed with a surplus of Rs. 920, which will be taken in abatement of the debt, while those of 1887-88 and 1888-89 are expected to result in a deficit of Rs. 3,250 and Rs. 2,200, respectively. Adding these amounts to the existing debt, the total debt at the end of 1888-89 will be Rs. 94,855. The proposals for remedying this state of things have been submitted to Government in Board's Proceedings, dated 31st March 1887, No. 659.

	Rs.
South Arcot	3,87,000
Chingleput	2,82,000
Godávari	4,61,000
Kistna	1,46,000
Salem	1,37,000
Tinnevelly	2,00,000
Trichinopoly	4,03,000

11. In the districts noted in the margin, the balances to the credit of the fund are large, ranging from nearly $1\frac{3}{8}$ lakhs in Salem to over $4\frac{1}{2}$ lakhs in Godávari. The several steps taken for utilizing the heavy balances are fully explained in paragraph 28 of the Special Fund report for 1886-87—Board's Proceedings, dated 5th August 1887, No. 416.

12. *Irrigation Cess Fund.*—Including the opening balance of Rs. 49,310, the total receipts during the year are estimated at Rs. 96,860 and the charges at Rs. 44,640, leaving a balance of Rs. 52,220. The details of receipts and charges are shown below:—

Receipts.

	Rs.
Cess	39,150
Miscellaneous	8,400
Total ...	47,550

Charges.

	Rs.
1. Establishment	31,700
2. Repairs and improvements ...	12,450
3. Establishment in Collector's office	135
4. Miscellaneous	355
Total ...	44,640

13. As will be seen from the statements appended, this fund exists only in four districts—Coimbatore, Salem, Tanjore and Trichinopoly. In the second and fourth of these districts the balances at credit at the beginning of the year are expected to be large, amounting to Rs. 20,320 and Rs. 27,720, respectively. The Collector of Salem states that he has addressed the Executive Engineer, Coimbatore Division, requesting him to suggest such works of improvement as may be necessary to the Cauvery channels, and that on receipt of his reply he will submit a supplemental budget. With regard to the utilization of the balance in Trichinopoly, the Collector promises to submit proposals shortly.

APPENDIX I.

ACTUAL receipts and charges of Special Local Funds from 1882-83 to 1886-87.

Years.	Cattle Pound Fund.		Village Service Fund.		Irrigation Cess Fund.	
	Receipts.	Charges.	Receipts.	Charges.	Receipts.	Charges.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1882-83	2,08,769	1,99,795	32,08,076	30,74,875	38,506	35,694
1883-84	2,26,658	2,26,305	33,98,545	31,60,194	42,753	41,276
1884-85	2,38,843	2,34,427	32,20,633	31,45,648	44,335	43,922
1885-86	2,45,768	2,30,015	35,32,618	31,73,396	60,156	42,971
1886-87	2,64,260	2,64,739	33,05,573	31,62,260	39,326	41,652
Total ..	11,84,298	11,55,281	1,66,65,445	1,57,16,373	2,25,076	2,05,515
Average ..	2,36,860	2,31,056	33,33,089	31,43,275	45,015	41,103

APPENDIX II.

ABSTRACT estimate of receipts and charges of Special Local Funds for 1888-89 compared with the budget and revised estimates for 1887-88.

Funds.	Balance at the beginning of the year.		Receipts during the year.			Total.	
	Revised estimate for 1887-88.	Budget estimate for 1888-89.	Sanctioned estimate for 1887-88.	Revised estimate for 1887-88.	Budget estimate for 1888-89.	Revised estimate for 1887-88.	Budget estimate for 1888-89.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund	42,232	29,520	2,56,580	2,66,960	2,67,910	3,09,192	2,97,430
2. Village Service Fund	23,73,014	23,98,340	32,43,090	33,03,560	32,82,580	56,76,574	56,80,920
3. Irrigation Cess Fund	70,802	49,310	45,540	48,491	47,550	1,19,293	96,860
Total ..	24,86,048	24,77,170	35,45,210	36,19,011	35,98,040	61,05,059	60,75,210

Funds.	Expenditure during the year.			Balance at the end of the year.	
	Sanctioned estimate for 1887-88.	Revised estimate for 1887-88.	Budget estimate for 1888-89.	Revised estimate for 1887-88.	Budget estimate for 1888-89.
	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund	2,65,680	2,79,660	2,71,790	29,532	25,640
2. Village Service Fund	32,97,960	32,78,240	33,29,300	23,98,334	23,51,620
3. Irrigation Cess Fund	62,530	69,980	44,640	49,313	52,220
Total ..	36,26,170	36,27,880	36,45,730	24,77,179	24,29,480

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), dated 17th October 1887, No. 636 :—

J. H. GARSTIN, ESQ., C.S.I.

Read—the following papers :—

From the Collector	of Anantapur,	dated	25th	August	1887, No.	549.
,, ,,	of Arcot, North,	,,	31st	,,	,, ,,	238-C.
,, ,,	of Arcot, South,	,,	30th	,,	,, ,,	81.
,, ,,	of Bellary,	,,	31st	,,	,, ,,	2853.
,, ,,	of Canara, South,	,,	31st	,,	,, ,,	321.
,, ,,	of Chingleput,	,,	1st	September	,, ,,	545.
,, ,,	of Coimbatore,	,,	2nd	,,	,, ,,	5132.
,, ,,	of Cuddapah,	,,	8th	,,	,, ,,	
,, ,,	of Ganjam,	,,	6th	,,	,, ,,	
,, ,,	of Godávari,	,,	1st	,,	,, ,,	4363.
,, ,,	of Kistna,	,,	30th	August	,, ,,	382.
,, ,,	of Kurnool,	,,	31st	,,	,, ,,	462.
,, ,,	of Madura,	,,	19th	,,	,, ,,	4495.
,, ,,	of Malabar,	,,	30th	,,	,, ,,	1823.
,, ,,	of Nellore,	,,	28th	,,	,, ,,	
,, ,,	of Nilgiris,	,,	25th	,,	,, ,,	2115.
,, ,,	of Salem,	,,	2nd	September	,, ,,	308.
,, ,,	of Tanjore,	,,	31st	August	,, ,,	560.
,, ,,	of Tinnevelly,	,,	3rd	September	,, ,,	363-4.
,, ,,	of Trichinopoly,	,,	30th	August	,, ,,	2041.
,, ,,	of Vizagapatam,	,,	5th	September	,, ,,	

Resolution—dated 17th October 1887, No. 636.

The Board resolve to submit to Government the revised estimate of receipts and charges of the Special Local Funds for the current year and the budget estimate for the ensuing year. The estimates for the Canal and Ferry Fund will, as usual, be submitted separately.

2. *Revised Estimate for* 1887-88.—The subjoined statement compares the revised estimates for the current year with the grant for that year and the actuals of the year preceding. The closing balances entered in the Special Fund report for 1886-87 have been adopted for the opening balances of the current year :—

Funds.	Receipts.			Charges.		
	Actuals of 1886-87.	Sanctioned estimate for 1887-88.	Revised estimate for 1887-88.	Actuals of 1886-87.	Sanctioned estimate for 1887-88.	Revised estimate for 1887-88.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund	2,64,260	2,56,580	2,66,960	2,64,739	2,65,680	2,79,660
2. Village Service Fund	33,05,573	32,43,090	33,03,560	31,62,260	32,97,960	32,78,240
3. Irrigation Cess Fund	39,326	45,540	48,491	41,652	62,530	69,980
Total ..	36,09,159	35,45,210	36,19,011	34,68,651	36,26,170	36,27,880

3. *Pound Fund.*—Compared with the sanctioned estimates for the current year, the revised estimates exhibit an increase of Rs. 10,380 under receipts and Rs. 13,980 under charges. The former is the net result of an increase of Rs. 14,820 in eleven districts and a decrease of Rs. 4,440 in eight others. Under charges, increase occurs in twelve districts amounting in the aggregate to Rs. 20,400 and decrease in seven with a total of Rs. 6,420. The increase under receipts is generally due to increased receipts expected from the establishment of new pounds in certain districts under the heads of fines on stray cattle and of their feeding charges. Calculated with reference to the actuals of the first four months of the current year and the last eight months of the previous year, the revised estimate of receipts is only Rs. 2,700 more than the actuals of 1886-87, and will be adopted. The increase under charges follows the increase under receipts. In the districts noted in the margin* the increase is marked, amounting to over Rs. 2,000 in each. It is due chiefly to the provision made (1) for construction of additional pounds newly opened, (2) for payment of remuneration to additional pound-keepers and (3) for printing audit rules and forms recently prescribed. The districts in which there are large decreases are Vizagapatam (Rs. 2,970) Kistna, (Rs. 1,600), and Tanjore (Rs. 1,040). In the first two districts they are due to less provision made for construction and repair of pounds, and in Tanjore to the reduced expenditure expected in payments to watchers who have now been ordered to be remunerated by commission instead of by fixed salaries.

	RS.
* South Arcot	2,170
Chingleput	2,080
Kurnool	3,430
Madura	2,540
Salem	2,490
Tinnevelly	2,110

4. *Village Service Fund.*—Under this fund there is a net increase of Rs. 60,470 under receipts and a net decrease of Rs. 19,720 under charges as compared with the sanctioned figures. The increase in the receipts is chiefly due to the variations in the districts noted in the margin.† In South Arcot the revised estimate is fixed at Rs. 2,95,000 against Rs. 2,85,000 the sanctioned estimate and Rs. 3,71,000 the actuals of the preceding year. The increase over the sanctioned estimate is not explained; but the decrease, compared with the actuals of the previous year, which is as much as Rs. 76,000, is reported to be due to the very small amount of arrears outstanding at the commencement of the current year compared with those which were outstanding at the commencement of the previous year. The Collector reports that only Rs. 5,000, recoverable arrears, remain to be collected, compared with Rs. 64,000 at the corresponding period of last year. The average collection of the four years ending 1885-86 is Rs. 3,04,000, but considering that a large amount of arrears has already been collected, Rs. 2,95,000 are put down for collection in this year. In Bellary, the increase is due to the full assessment having been imposed on inams held by dismissed and suspended village servants, and to the collection from the current year of the quit-rent imposed in enfranchising the inams of nad taliaries, kavalis, &c., who are doing no service in villages. The funds thus raised are stated to be required to meet the cost of ghât taliaries. The increase in Cuddapah is due to the collection of arrears of cesses under Act IV of 1864 left uncollected at the end of 1886-87; in Kistna it is due to the increased demand of fasli 1296 owing to extension of cultivation; and in Kurnool to the expected realization of the proceeds of service inams relinquished or bought in by Government at revenue sales during the famine years. The increase is probably overestimated. The Collector of Nílgiris states that in South-East Wynaad the Village Cess Act was lately introduced, and that,

	RS.
† South Arcot	+ 10,000
Bellary	+ 29,700
Chingleput	+ 7,600
Cuddapah	+ 5,000
Godávari	+ 13,890
Kistna	+ 7,000
Kurnool	+ 6,120
Nílgiris	+ 1,910
Total ...	+ 81,220
Trichinopoly	— 12,050
Tinnevelly	— 5,620
Salem	— 2,750
Total ...	— 20,420

calculated on the land revenue demand of fasli 1296, he expects that the cess collection during the year will increase by Rs. 1,900. The Collectors of Chingleput and Godávari have not explained the increases in their districts. On examining, however, the details in their budget, it is found that, in both the districts, provision is made respectively for an increase of Rs. 16,000 and Rs. 19,000 under cess collections, and a decrease of Rs. 9,000 and Rs. 5,000 under quit-rent on enfranchised village service inams. Such large variations should have been accounted for and the Collectors concerned are now requested to submit explanations for them. The districts in which large decreases are expected are Trichinopoly, Tinnevelly and Salem. In the first-named district it is stated that the receipts from beriz deductions were put unduly high in the sanctioned estimate, owing to the average of the three preceding years on which it was based having included collections on account of arrears. In Tinnevelly, the season being unfavorable, it is expected that the collections on account of cesses will decrease to the extent of Rs. 6,000. The falling off in Salem is accounted for by the fact that the arrears of 1886-87 under cesses have all been fully collected within that year. The decrease in the charges is the result of a gross falling off of Rs. 32,910 in nine districts against a gross increase of Rs. 13,190 in twelve others. Out of a gross decrease of Rs. 32,910, Rs. 27,860 occurs in South Arcot. When framing the original budget, the Collector expected to construct 170 village chavadies and 74 tannahs at an aggregate cost of Rs. 56,180. Seeing that the work has not yet been put in hand, the Collector now thinks that half the estimate will be sufficient for the year and gives up the remaining half. Nearly the whole of the decrease in Kurnool occurs under establishment. The Collector has not explained the cause and he will be requested to supply the omission. The increase in South Canara is chiefly due to the provision made for payment of arrears of salary due to village servants. The Collector should explain how the arrears accrued. In Cuddapah, a fresh provision of Rs. 5,000 is made in the revised estimate to meet the claims for refunds that are expected to arise from the investigation of village accounts which is now in progress. The increased provision in the Nílgiri district is required for the pay of the village establishment of Wynaad which was lately revised in consequence of the introduction of the Cess Act there.

Decrease.	RS.
South Arcot	27,860
Kurnool	3,180
Other districts...	1,870
	— 32,910

Increase.	RS.
South Canara	3,130
Nílgiris	1,190
Cuddapah	5,200
Other districts	3,670
	+ 13,190

5. *Irrigation Cess Fund.*—Compared with the grant for the current year, the receipts and charges under this head show an increase of Rs. 2,950 and Rs. 7,450, respectively. The increase under receipts occurs in Coimbatore, Trichinopoly and Salem. In the first two districts it is due to the collection of arrears. In Salem, the collection of the cess in 1886-87 including miscellaneous items amounted to only Rs. 4,700 against an actual demand of Rs. 11,600, due to the suspension of the Act in that year ordered in G.O., dated 23rd December 1885, No. 1398. For the current year the demand for 1886-87 is adopted in the hope that the collection will be utilized in executing certain works of improvement to the Cauvery channels. In Tanjore, the probable receipts are put down at Rs. 350 against the sanctioned estimate of Rs. 550. The decrease is stated by the Collector to be due to the transfer to the Public Works Department of the receipts on account of Aunnamarasanar dam in the Mannárgudi taluk. Under charges, a sum of Rs. 24,600 is provided in Coimbatore for improvements to works of irrigation against the sanctioned estimate of Rs. 20,000. Of this amount, Rs. 15,800 are required for clearance of silt in the Kalingarayan and Thadapally channels, and Rs. 4,500 for petty improvements to twenty-one minor channels, leaving a balance of Rs. 4,450. The Collector does not state the purpose for which this amount is provided. He will be called upon to explain the matter.

6. *Budget Estimate of* 1888-89.—The subjoined abstract shows the budget estimate of receipts and charges for 1888-89 as compared with the revised estimates of the current year and the actuals of 1886-87 :—

Items.	Balance at the beginning of the year.			Receipts during the year.			Total receipts.
	Budget estimate for 1888-89.	Revised estimate for 1887-88.	Actuals of 1886-87.	Budget estimate for 1888-89.	Revised estimate for 1887-88.	Actuals of 1886-87.	Budget estimate for 1888-89.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund ..	29,520	42,232	42,711	2,67,910	2,66,960	2,64,260	2,97,430
2. Village Service Fund ..	23,98,340	23,73,014	22,29,701	32,82,580	33,03,560	33,05,573	56,80,920
3. Irrigation Cess Fund ..	49,310	70,802	73,128	47,550	48,491	39,326	96,860
Total ..	24,77,170	24,86,048	23,45,540	35,98,040	36,19,011	36,09,159	60,75,210

Items.	Total receipts—*cont.*		Charges.			Balance.		
	Revised estimate for 1887-88.	Actuals of 1886-87.	Budget estimate for 1888-89.	Revised estimate for 1887-88.	Actuals of 1886-87.	Budget estimate for 1888-89.	Revised estimate for 1887-88.	Actuals of 1886-87.
	9	10	11	12	13	14	15	16
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund ..	3,09,192	3,06,971	2,71,790	2,79,660	2,64,739	25,640	29,532	42,232
2. Village Service Fund ..	56,76,574	55,35,274	33,29,300	32,78,240	31,62,260	23,51,620	23,98,334	23,73,014
3. Irrigation Cess Fund ..	1,19,293	1,12,454	44,640	69,980	41,652	52,220	49,313	70,802
Total ..	61,05,059	59,54,699	36,45,730	36,27,880	34,68,651	24,29,480	24,77,179	24,86,048

7. *Cattle Pound Fund.*—The receipts during the year 1888-89 are estimated at Rs. 2,67,910 or only Rs. 950 more than the revised estimate of the current year and Rs. 3,650 more than the actuals of 1886-87. Compared with the actuals, the variations are chiefly found in the districts noted in the margin and are due chiefly to increased or decreased provision made under fines on stray cattle. The charges are estimated at Rs. 2,71,790 or Rs. 7,870 less than the probable expenditure for the current year. The bulk of the decrease occurs in Salem (Rs. 4,000) and Chingleput (Rs. 3,680). In both these districts the falling off is due to smaller provision made for construction and repair of pounds as well as for contribution to Agricultural services and Local and Municipal funds. Of the estimated charges 57·5 per cent. (Rs. 1,56,260) represents the commission payable to pound-keepers including the feeding charges of impounded cattle, 25·1 per cent. (Rs. 68,320*) represents the contribution to Agricultural services and to Local and Municipal funds, and the balance, 17·4 per cent. (Rs. 47,210), is provided for the construction and repair of cattle pounds. The proposed contribution to Agricultural services is equal to the amount to be contributed to Municipal and Local funds.

	Rs.
Arcot, South	+ 778
Bellary	+ 529
Kistna	— 1,564
Nilgiris	+ 770
Salem	— 580
Tanjore	+ 1,385
Tinnevelly	+ 658
Trichinopoly	+ 2,177

	Rs.
* Agricultural services	34,160
Local funds	31,960
Municipal funds	2,200
Total ...	68,320

8. *Village Service Fund.*—The following statement shows the budget estimate of receipts and charges for 1888-89 in detailed comparison with the revised estimate for 1887-88 and the actuals of 1886-87 :—

P. W. D

Govt. of {1887} Madras.

REVENUE.

No 1600 a/ 16th January /88

Recorded.

Soj JDA.

Issued

Recd. *Encl.*

G.O., 8th December 1887, No. 1137.

No 1600 a/ 16th January 1888

DECEMBER.

Special Local Funds Budget.

Review of — for 1888-89.

Withorder

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), dated 17th October 1887, No. 636 :—

J. H. GARSTIN, ESQ., C.S.I.

Read—the following papers :—

From the Collector	of Anantapur,	dated	25th	August	1887, No.	549.
,, ,,	of Arcot, North,	,,	31st	,,	,, ,,	238-C.
,, ,,	of Arcot, South,	,,	30th	,,	,, ,,	81.
,, ,,	of Bellary,	,,	31st	,,	,, ,,	——
,, ,,	of Canara, South,	,,	31st	,,	,, ,,	2853.
,, ,,	of Chingleput,	,,	1st	September	,, ,,	321.
,, ,,	of Coimbatore,	,,	2nd	,,	,, ,,	545.
,, ,,	of Cuddapah,	,,	8th	,,	,, ,,	5132.
,, ,,	of Ganjam,	,,	6th	,,	,, ,,	——
,, ,,	of Godávari,	,,	1st	,,	,, ,,	——
,, ,,	of Kistna,	,,	30th	August	,, ,,	4363.
,, ,,	of Kurnool,	,,	31st	,,	,, ,,	382.
,, ,,	of Madura,	,,	19th	,,	,, ,,	462.
,, ,,	of Malabar,	,,	30th	,,	,, ,,	4495.
,, ,,	of Nellore,	,,	28th	,,	,, ,,	1823.
,, ,,	of Nílgiris,	,,	25th	,,	,, ,,	——
,, ,,	of Salem,	,,	2nd	September	,, ,,	2115.
,, ,,	of Tanjore,	,,	31st	August	,, ,,	308.
,, ,,	of Tinnevelly,	,,	3rd	September	,, ,,	560.
,, ,,	of Trichinopoly,	,,	30th	August	,, ,,	363-4.
,, ,,	of Vizagapatam,	,,	5th	September	,, ,,	2041.

Resolution—dated 17th October 1887, No. 636.

The Board resolve to submit to Government the revised estimate of receipts and charges of the Special Local Funds for the current year and the budget estimate for the ensuing year. The estimates for the Canal and Ferry Fund will, as usual, be submitted separately.

2. *Revised Estimate for* 1887-88.—The subjoined statement compares the revised estimates for the current year with the grant for that year and the actuals of the year preceding. The closing balances entered in the Special Fund report for 1886-87 have been adopted for the opening balances of the current year :—

Funds.	Receipts.			Charges.		
	Actuals of 1886-87.	Sanctioned estimate for 1887-88.	Revised estimate for 1887-88.	Actuals of 1886-87.	Sanctioned estimate for 1887-88.	Revised estimate for 1887-88.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund	2,64,260	2,56,580	2,66,960	2,64,739	2,65,680	2,79,660
2. Village Service Fund	33,05,573	32,43,090	33,03,560	31,62,260	32,97,960	32,78,240
3. Irrigation Cess Fund	39,326	45,540	48,491	41,652	62,530	69,980
Total ..	36,09,159	35,45,210	36,19,011	34,68,651	36,26,170	36,27,880

3. *Pound Fund.*—Compared with the sanctioned estimates for the current year, the revised estimates exhibit an increase of Rs. 10,380 under receipts and Rs. 13,980 under charges. The former is the net result of an increase of Rs. 14,820 in eleven districts and a decrease of Rs. 4,440 in eight others. Under charges, increase occurs in twelve districts amounting in the aggregate to Rs. 20,400 and decrease in seven with a total of Rs. 6,420. The increase under receipts is generally due to increased receipts expected from the establishment of new pounds in certain districts under the heads of fines on stray cattle and of their feeding charges. Calculated with reference to the actuals of the first four months of the current year and the last eight months of the previous year, the revised estimate of receipts is only Rs. 2,700 more than the actuals of 1886-87, and will be adopted. The increase under charges follows the increase under receipts. In the districts noted in the margin* the increase is marked, amounting to over Rs. 2,000 in each. It is due chiefly to the provision made (1) for construction of additional pounds newly opened, (2) for payment of remuneration to additional pound-keepers and (3) for printing audit rules and forms recently prescribed. The districts in which there are large decreases are Vizagapatam (Rs. 2,970) Kistna, (Rs. 1,600), and Tanjore (Rs. 1,040). In the first two districts they are due to less provision made for construction and repair of pounds, and in Tanjore to the reduced expenditure expected in payments to watchers who have now been ordered to be remunerated by commission instead of by fixed salaries.

	RS.
* South Arcot	2,170
Chingleput	2,080
Kurnool	3,430
Madura	2,540
Salem	2,490
Tinnevelly	2,110

4. *Village Service Fund.*—Under this fund there is a net increase of Rs. 60,470 under receipts and a net decrease of Rs. 19,720 under charges as compared with the sanctioned figures. The increase in the receipts is chiefly due to the variations in the districts noted in the margin.† In South Arcot the revised estimate is fixed at Rs. 2,95,000 the sanctioned estimate and Rs. 2,85,000 the actuals of the preceding year. The increase over the sanctioned estimate is not explained; but the decrease, compared with the actuals of the previous year, which is as much as Rs. 76,000, is reported to be due to the very small amount of arrears outstanding at the commencement of the current year compared with those which were outstanding at the commencement of the previous year.

	RS.
† South Arcot	+ 10,000
Bellary	+ 29,700
Chingleput	+ 7,600
Cuddapah	+ 5,000
Godávari	+ 13,890
Kistna	+ 7,000
Kurnool	+ 6,120
Nílgiris	+ 1,910
Total ...	+ 81,220
Trichinopoly	— 12,050
Tinnevelly	— 5,620
Salem	— 2,750
Total ...	— 20,420

The Collector reports that only Rs. 5,000, recoverable arrears, remain to be collected, compared with Rs. 64,000 at the corresponding period of last year. The average collection of the four years ending 1885-86 is Rs. 3,04,000, but considering that a large amount of arrears has already been collected, Rs. 2,95,000 are put down for collection in this year. In Bellary, the increase is due to the full assessment having been imposed on inams held by dismissed and suspended village servants, and to the collection from the current year of the quit-rent imposed in enfranchising the inams of nad taliaries, kavalis, &c., who are doing no service in villages. The funds thus raised are stated to be required to meet the cost of ghât taliaries. The increase in Cuddapah is due to the collection of arrears of cesses under Act IV of 1864 left uncollected at the end of 1886-87; in Kistna it is due to the increased demand of fasli 1296 owing to extension of cultivation; and in Kurnool to the expected realization of the proceeds of service inams relinquished or bought in by Government at revenue sales during the famine years. The increase is probably overestimated. The Collector of Nílgiris states that in South-East Wynaad the Village Cess Act was lately introduced, and that, calculated on the land revenue demand of fasli 1296, he expects that the cess collection during the year will increase by Rs. 1,900. The Collectors of Chingleput and Godávari have not explained the increases in their districts. On examining, however, the details in their budget, it is found that, in both the districts, provision is made respectively for an increase of Rs. 16,000 and Rs. 19,000 under cess collections, and a decrease of Rs. 9,000 and Rs. 5,000 under quit-rent on enfranchised village service inams. Such large variations should have been accounted for and the Collectors concerned are now requested to submit explanations for them. The districts in which large decreases are expected are Trichinopoly, Tinnevelly and Salem. In the first-named district it is stated that the receipts from beriz deductions were put unduly high in the sanctioned estimate, owing to the average of the three preceding years on which it was based having included collections on account of arrears. In Tinnevelly, the season being unfavorable, it is expected that the collections on account of cesses will decrease to the extent of Rs. 6,000. The falling off in Salem is accounted for by the fact that the arrears of 1886-87 under cesses have all been fully collected within that year. The decrease in the charges is the result of a gross falling off of Rs. 32,910 in nine districts against a gross increase of Rs. 13,190 in twelve others. Out of a gross decrease of Rs. 32,910, Rs. 27,860 occurs in South Arcot. When framing the original budget, the Collector expected to construct 170 village chavadies and 74 tannahs at an aggregate cost of Rs. 56,180. Seeing that the work has not yet been put in hand, the Collector now thinks that half the estimate will be sufficient for the year and gives up the remaining half. Nearly the whole of the decrease in Kurnool occurs under establishment. The Collector has not explained the cause and he will be requested to supply the omission. The increase in South Canara is chiefly due to the provision made for payment of arrears of salary due to village servants. The Collector should explain how the arrears accrued. In Cuddapah, a fresh provision of Rs. 5,000 is made in the revised estimate to meet the claims for refunds that are expected to arise from the investigation of village accounts which is now in progress. The increased provision in the Nílgiri district is required for the pay of the village establishment of Wynaad which was lately revised in consequence of the introduction of the Cess Act there.

Decrease.

	RS.
South Arcot	27,860
Kurnool	3,180
Other districts...	1,870
	— 32,910

Increase.

	RS.
South Canara	3,130
Nílgiris	1,190
Cuddapah	5,200
Other districts	3,670
	+ 13,190

5. *Irrigation Cess Fund.*—Compared with the grant for the current year, the receipts and charges under this head show an increase of Rs. 2,950 and Rs. 7,450, respectively. The increase under receipts occurs in Coimbatore, Trichinopoly and Salem. In the first two districts it is due to the collection of arrears. In Salem, the collection of the cess in 1886-87 including miscellaneous items amounted to only Rs. 4,700 against an actual demand of Rs. 11,600, due to the suspension of the Act in that year ordered in G.O., dated 23rd December 1885, No. 1398. For the current year the demand for 1886-87 is adopted in the hope that the collection will be utilized in executing certain works of improvement to the Cauvery channels. In Tanjore, the probable receipts are put down at Rs. 350 against the sanctioned estimate of Rs. 550. The decrease is stated by the Collector to be due to the transfer to the Public Works Department of the receipts on account of Aunnamarasanar dam in the Mannárgudi taluk. Under charges, a sum of Rs. 24,600 is provided in Coimbatore for improvements to works of irrigation against the sanctioned estimate of Rs. 20,000. Of this amount, Rs. 15,800 are required for clearance of silt in the Kalingarayan and Thadapally channels, and Rs. 4,500 for petty improvements to twenty-one minor channels, leaving a balance of Rs. 4,450. The Collector does not state the purpose for which this amount is provided. He will be called upon to explain the matter.

6. *Budget Estimate of* 1888-89.—The subjoined abstract shows the budget estimate of receipts and charges for 1888-89 as compared with the revised estimates of the current year and the actuals of 1886-87 :—

Items.	Balance at the beginning of the year.			Receipts during the year.			Total receipts.
	Budget estimate for 1888-89.	Revised estimate for 1887-88.	Actuals of 1886-87.	Budget estimate for 1888-89.	Revised estimate for 1887-88.	Actuals of 1886-87.	Budget estimate for 1888-89.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund ..	29,520	42,232	42,711	2,67,910	2,66,960	2,64,260	2,97,430
2. Village Service Fund ..	23,98,340	23,73,014	22,29,701	32,82,580	33,03,560	33,05,573	56,80,920
3. Irrigation Cess Fund ..	49,310	70,802	73,128	47,550	48,491	39,326	96,860
Total ..	24,77,170	24,86,048	23,45,540	35,98,040	36,19,011	36,09,159	60,75,210

Items.	Total receipts—*cont.*		Charges.			Balance.		
	Revised estimate for 1887-88.	Actuals of 1886-87.	Budget estimate for 1888-89.	Revised estimate for 1887-88.	Actuals of 1886-87.	Budget estimate for 1888-89.	Revised estimate for 1887-88.	Actuals of 1886-87.
	9	10	11	12	13	14	15	16
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund ..	3,09,192	3,06,971	2,71,790	2,79,660	2,64,739	25,640	29,532	42,232
2. Village Service Fund ..	56,76,574	55,35,274	33,29,300	32,78,240	31,62,260	23,51,620	23,98,334	23,73,014
3. Irrigation Cess Fund ..	1,19,293	1,12,454	44,640	69,980	41,652	52,220	49,313	70,802
Total ..	61,05,059	59,54,699	36,45,730	36,27,880	34,68,651	24,29,480	24,77,179	24,86,048

7. *Cattle Pound Fund.*—The receipts during the year 1888-89 are estimated at Rs. 2,67,910 or only Rs. 950 more than the revised estimate of the current year and Rs. 3,650 more than the actuals of 1886-87. Compared with the actuals, the variations are chiefly found in the districts noted in the margin and are due chiefly to increased or decreased provision made under fines on stray cattle. The charges are estimated at Rs. 2,71,790 or Rs. 7,870 less than the probable expenditure for the current year. The bulk of the decrease occurs in Salem (Rs. 4,000) and Chingleput (Rs. 3,680). In both these districts the falling off is due to smaller provision made for construction and repair of pounds as well as for contribution to Agricultural services and Local and Municipal funds. Of the estimated charges 57·5 per cent. (Rs. 1,56,260) represents the commission payable to pound-keepers including the feeding charges of impounded cattle, 25·1 per cent. (Rs. 68,320*) represents the contribution to Agricultural services and to Local and Municipal funds, and the balance, 17·4 per cent. (Rs. 47,210), is provided for the construction and repair of cattle pounds. The proposed contribution to Agricultural services is equal to the amount to be contributed to Municipal and Local funds.

	Rs.
Arcot, South	+ 778
Bellary	+ 529
Kistna	— 1,564
Nilgiris	+ 770
Salem	— 580
Tanjore	+ 1,385
Tinnevelly	+ 658
Trichinopoly	+ 2,177

	Rs.
* Agricultural services	34,160
Local funds	31,960
Municipal funds	2,200
Total ...	68,320

8. *Village Service Fund.*—The following statement shows the budget estimate of receipts and charges for 1888-89 in detailed comparison with the revised estimate for 1887-88 and the actuals of 1886-87 :—

Items.	Actuals of 1886-87.	Revised estimate for 1887-88.	Budget estimate for 1888-89.
Receipts.	Rs.	Rs.	Rs.
1. Cess collected under Act IV of 1864	13,72,191	13,86,480	13,75,400
2. Merahs collected over and above the assessment.	1,74,098	1,88,140	1,88,140
3. Beriz deduction or deduction from land revenue.	10,34,418	9,61,140	9,54,140
4. Quit-rent on enfranchised service inams ...	5,83,381	6,00,140	5,98,000
5. Interest on Government promissory notes ...	32,348	32,910	32,910
6. Interest on arrears	556	440	540
7. Miscellaneous receipts	1,08,581	1,31,060	1,31,250
8. Loan from Provincial services	...	3,250	2,200
Total ...	33,05,573	33,03,560	32,82,580

Items.	Actuals of 1886-87.	Revised estimate for 1887-88.	Budget estimate for 1888-89.
Charges.	Rs.	Rs.	Rs.
1. Proportionate cost of establishment in Collectors' offices.	1,374	3,910	4,420
2. Village establishment	29,04,385	31,80,950	32,08,000
3. Construction and repair of village chavadies and ghât huts	2,44,131	77,410	1,05,040
4. Presidency establishment and audit charges ...	1,411	1,990	1,990
5. Miscellaneous charges including refunds ...	10,959	13,980	9,850
Total ...	31,62,260	32,78,240	33,29,300
Surplus or deficit ...	1,43,313	+ 25,320	— 46,720

9. Including the opening balance of Rs. 23,98,340 at the beginning of the year, the total receipts in 1888-89 are estimated at Rs. 56,80,920 and the charges at Rs. 33,29,300, leaving a balance of Rs. 23,51,620. The decrease in the budget estimate, as compared with the probable receipts for the current year, amounts to Rs. 21,000 in round numbers. It is distributed under the following heads :—

	Rs.
1. Cess collection under Act IV of 1864	11,000
2. Beriz deduction	7,000
3. Quit-rent on enfranchised inams	2,000
4. Loan from Provincial services	1,000
	21,000

The decrease in item 1 is the result of a gross decrease of Rs. 15,050 in three districts and an increase of Rs. 3,970 in three others. The decrease is large in Godávari, being over Rs. 9,000. The Collector says that his estimate is framed with reference to the average actuals of the three years ending 1886-87. There is also a large decrease in Cuddapah amounting to Rs. 5,000 and it is due to the smaller arrears left to be collected in the year. In Chingleput there is a decrease of Rs. 1,000, which is not explained. Under item 2 there is a decrease of Rs. 10,000 in South Arcot and an increase of Rs. 3,000 in Trichinopoly. Neither Collector has accounted for the variations and they will be called upon to do so now.

Item 3.—In Bellary and Godávari an increase of Rs. 5,000 and Rs. 1,000 are respectively provided. The increase in Bellary is due to the fact that quit-rents on Kaval and other service inams, &c., already referred to will be collected throughout the next year instead of for some months of the current year. In Cuddapah,

Rs. 92,000 are provided against one lakh and the decrease is due to larger collection of arrears in the current year.

Item 4 occurs only in Nellore. In the current year the deficit amounted to Rs. 3,250, and in the ensuing year it is not expected to exceed Rs. 2,200.

Charges.—Compared with the revised estimate, the charges exhibit an increase of Rs. 51,060. It occurs in the following districts :—

	RS.
Chingleput	+ 29,000
Kistna	+ 20,000
South Canara	+ 5,000
Cuddapah	— 3,000

The Collector of Chingleput has provided an increase of Rs. 28,450 with reference chiefly to the proposals for revision of village establishments submitted in his letter, dated 28th June 1887, No. 756-G. & B. This subject is now under the consideration of the Commissioner of Settlement, Land Records and Agriculture. To utilize the large surplus at the credit of the Village Service Fund, the Collector of Kistna has provided Rs. 40,000 in his estimate for 1887-88 and Rs. 60,000 in that of the ensuing year. With a separate communication, he has submitted plans and estimates for different classes of chavadis. The plans have been forwarded for revision to the Consulting Architect to Government with Board's suggestions—Board's Proceedings, dated 6th September 1887, No. 532. The increase in South Canara is the net result of a provision of Rs. 8,000 made for construction of village chavadis and of a reduction of about Rs. 3,000 in the estimate for payment of village establishment owing to absence of arrear claims. The decrease in Cuddapah is in consequence of a smaller provision made under refunds that may have to be granted owing to the investigation of village accounts above referred to.

10. In Nellore, the total debt due to Provincial services on account of loans received to meet the annual deficits amounted on 1st April 1886 to Rs. 90,325. The transactions of 1886-87 closed with a surplus of Rs. 920, which will be taken in abatement of the debt, while those of 1887-88 and 1888-89 are expected to result in a deficit of Rs. 3,250 and Rs. 2,200, respectively. Adding these amounts to the existing debt, the total debt at the end of 1888-89 will be Rs. 94,855. The proposals for remedying this state of things have been submitted to Government in Board's Proceedings, dated 31st March 1887, No. 659.

	RS.
South Arcot	3,87,000
Chingleput	2,82,000
Godávari	4,61,000
Kistna	1,46,000
Salem	1,37,000
Tinnevelly	2,00,000
Trichinopoly	4,03,000

11. In the districts noted in the margin, the balances to the credit of the fund are large, ranging from nearly $1\frac{3}{8}$ lakhs in Salem to over $4\frac{1}{2}$ lakhs in Godávari. The several steps taken for utilizing the heavy balances are fully explained in paragraph 28 of the Special Fund report for 1886-87—Board's Proceedings, dated 5th August 1887, No. 416.

12. *Irrigation Cess Fund.*—Including the opening balance of Rs. 49,310, the total receipts during the year are estimated at Rs. 96,860 and the charges at Rs. 44,640, leaving a balance of Rs. 52,220. The details of receipts and charges are shown below :—

Receipts.

	RS.
Cess	39,150
Miscellaneous	8,400
Total ...	47,550

Charges.

	RS.
1. Establishment	31,700
2. Repairs and improvements ...	12,450
3. Establishment in Collector's office	135
4. Miscellaneous	355
Total ...	44,640

13. As will be seen from the statements appended, this fund exists only in four districts—Coimbatore, Salem, Tanjore and Trichinopoly. In the second and fourth of these districts the balances at credit at the beginning of the year are expected to be large, amounting to Rs. 20,320 and Rs. 27,720, respectively. The Collector of Salem states that he has addressed the Executive Engineer, Coimbatore Division, requesting him to suggest such works of improvement as may be necessary to the Cauvery channels, and that on receipt of his reply he will submit a supplemental budget. With regard to the utilization of the balance in Trichinopoly, the Collector promises to submit proposals shortly.

APPENDIX I.

ACTUAL receipts and charges of Special Local Funds from 1882-83 to 1886-87.

Years.	CATTLE POUND FUND.		VILLAGE SERVICE FUND.		IRRIGATION CESS FUND.	
	Receipts.	Charges.	Receipts.	Charges.	Receipts.	Charges.
	RS.	RS.	RS.	RS.	RS.	RS.
1882-83	2,08,769	1,99,795	32,08,076	30,74,875	38,506	35,694
1883-84	2,26,658	2,26,305	33,98,545	31,60,194	42,753	41,276
1884-85	2,38,843	2,34,427	32,20,633	31,45,648	44,335	43,922
1885-86	2,45,768	2,30,015	35,32,618	31,73,396	60,156	42,971
1886-87	2,64,260	2,64,739	33,05,573	31,62,260	39,326	41,652
Total ..	11,84,298	11,55,281	1,66,65,445	1,57,16,373	2,25,076	2,05,515
Average ..	2,36,860	2,31,056	33,33,089	31,43,275	45,015	41,103

APPENDIX II.

ABSTRACT estimate of receipts and charges of Special Local Funds for 1888-89 compared with the budget and revised estimates for 1887-88.

Funds.	BALANCE AT THE BEGINNING OF THE YEAR.		RECEIPTS DURING THE YEAR.			TOTAL.	
	Revised estimate for 1887-88.	Budget estimate for 1888-89.	Sanctioned estimate for 1887-88.	Revised estimate for 1887-88.	Budget estimate for 1888-89.	Revised estimate for 1887-88.	Budget estimate for 1888-89.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Cattle Pound Fund	42,232	29,520	2,56,580	2,66,960	2,67,910	3,09,192	2,97,430
2. Village Service Fund	23,73,014	23,98,340	32,43,090	33,03,560	32,82,580	56,76,574	56,80,920
3. Irrigation Cess Fund	70,802	49,310	45,540	48,491	47,550	1,19,293	96,860
Total ..	24,86,048	24,77,170	35,45,210	36,19,011	35,98,040	61,05,059	60,75,210

Funds.	EXPENDITURE DURING THE YEAR.			BALANCE AT THE END OF THE YEAR.	
	Sanctioned estimate for 1887-88.	Revised estimate for 1887-88.	Budget estimate for 1888-89.	Revised estimate for 1887-88.	Budget estimate for 1888-89.
	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.
1. Cattle Pound Fund	2,65,680	2,79,660	2,71,790	29,532	25,640
2. Village Service Fund	32,97,960	32,78,240	33,29,300	23,28,334	23,51,620
3. Irrigation Cess Fund	62,530	69,980	44,640	49,313	52,220
Total ..	36,26,170	36,27,880	36,45,730	24,77,179	24,29,480

APPENDIX III.

REVISED estimate of receipts and charges on account of Special Local Funds (other than Canal and Ferry Fund) in the several districts of the Madras Presidency during the year 1887-88.

Districts.	CATTLE POUND FUND.					VILLAGE SERVICE FUND.					IRRIGATION CESS FUND.				
	Balance at the beginning of the year.	Receipts.	Total.	Charges.	Balance.	Balance at the beginning of the year.	Receipts.	Total.	Charges.	Balance.	Balance at the beginning of the year.	Receipts.	Total.	Charges.	Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Anantapur	470	4,910	5,380	4,880	500	13,848	4,400	18,248	1,820	16,428	..	..	..	..	..
2. Arcot, North	709	13,300	14,009	13,300	709	34,326	1,53,000	1,87,326	1,54,390	32,936	..	..	..	..	..
3. Arcot, South	1,091	14,150	15,241	14,040	1,201	3,65,290	2,95,000	6,60,290	2,79,200	3,81,090	..	..	..	..	..
4. Bellary	1,024	8,820	9,844	7,910	1,934	41,555	39,700	81,255	3,390	77,865	..	..	..	..	..
5. Canara, South	310	1,860	2,170	2,000	170	19,701	76,060	95,761	80,790	14,971	..	..	..	..	..
6. Chingleput	4,190	10,300	14,490	13,780	710	2,62,894	1,67,600	4,30,494	1,42,990	2,87,504	..	..	..	..	..
7. Coimbatore	4,337	11,450	15,787	14,250	1,537	5,731	..	5,731	10	5,721	19,618	17,540	37,158	35,980	1,178
8. Cuddapah	1,445	9,300	10,745	9,260	1,485	46,434	2,43,100	2,89,534	2,59,830	29,704	..	..	..	..	..
9. Ganjam	993	3,370	4,363	3,700	663	2,545	21,800	24,345	21,450	2,895	..	..	..	..	..
10. Godávari	3,416	27,370	30,786	36,090	2,696	5,10,020	2,70,100	7,80,120	2,90,420	4,89,700	..	..	..	..	..
11. Kistna	1,694	35,900	37,594	28,210	1,384	2,25,147	3,98,050	6,23,197	4,27,580	1,95,617	..	..	..	..	..
12. Kurnool	2,604	14,750	17,354	16,840	514	39,431	3,64,400	4,03,831	3,75,750	28,081	..	..	..	..	..
13. Madura	1,782	15,620	17,402	16,160	1,242	17,558	5,150	22,708	3,410	19,298	..	..	..	..	..
14. Malabar	3,041	4,610	7,651	6,760	891	56,160	91,090	1,47,250	94,300	52,950	..	..	..	..	..
15. Nellore	2,574	24,400	26,974	23,780	3,194	920	2,06,900	2,07,820	2,07,820	..	..	..	..	..	..
16. Nilgiris	358	1,780	2,138	1,430	708	2,990	8,510	11,500	7,550	3,950	..	..	..	..	..
17. Salem	3,877	11,120	14,997	14,890	107	1,41,034	2,37,660	3,78,694	2,40,400	1,38,294	25,717	11,600	37,317	17,000	20,317
18. Tanjore	2,327	21,580	23,907	21,580	2,327	49,873	2,77,660	3,27,533	2,76,750	50,783	94	350	444	350	94
19. Tinnevelly	1,037	14,350	15,387	14,350	1,037	1,84,111	2,47,230	4,31,341	2,38,960	1,92,381	..	..	..	..	..
20. Trichinopoly	60	12,800	12,860	11,900	960	3,51,848	1,94,550	5,46,398	1,70,300	3,76,098	25,373	19,000	44,373	16,650	27,723
21. Vizagapatam	4,893	5,220	10,113	4,550	5,563	1,598	1,600	3,198	1,130	2,068	..	..	..	..	..
Total ..	42,232	2,66,960	3,09,192	2,79,660	29,532	23,73,014	33,03,560	56,76,574	32,78,240	23,98,334	70,802	48,490	1,19,292	69,980	49,312

APPENDIX IV.

ESTIMATE of receipts and charges on account of Special Local Funds (other than Canal and Ferry Fund) in the several districts of the Madras Presidency during 1888-89.

Districts.	CATTLE POUND FUND.										VILLAGE SERVICE FUND.					IRRIGATION CESS FUND.				
	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Construction and repair of pounds.	Pound establishment, &c.	Estimated charges. Contribution. Agricultural services.	Municipalities	Local Funds.	Total of columns 5 to 9.	Balance.	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated charges.	Balance.	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated charges.	Balance
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Anantapur ..	500	4,910	5,410	500	3,820	280	20	260	4,880	530	16,430	4,400	20,830	1,820	19,010	..	..	..	..	..
2. Arcot, North ..	710	13,300	14,010	1,500	7,800	2,000	130	1,870	13,300	710	32,940	1,53,000	1,85,940	1,54,390	31,550	..	..	..	..	..
3. Arcot, South ..	1,200	14,150	15,350	4,000	7,970	500	50	450	12,970	2,380	3,81,090	2,85,000	6,66,090	2,78,820	3,87,270	..	..	..	..	..
4. Bellary	1,930	9,020	10,950	2,200	5,130	900	100	800	9,130	1,820	77,860	44,800	1,22,660	3,950	1,18,710	..	..	..	..	..
5. Canara, South ..	170	1,910	2,080	500	1,090	180	10	170	1,950	130	14,970	77,260	92,230	86,450	5,780	..	..	..	..	..
6. Chingleput ..	710	10,200	10,910	3,500	5,100	750	50	700	10,100	810	2,87,500	1,66,500	4,54,000	1,71,640	2,82,360	..	..	..	..	..
7. Coimbatore ..	1,540	11,470	13,010	4,500	7,830	250	90	160	12,830	180	5,720	..	5,720	10	5,710	1,180	15,600	16,780	15,980	800
8. Cuddapah ..	1,480	9,300	10,780	1,160	4,420	1,840	40	1,800	9,260	1,520	29,700	2,30,100	2,59,800	2,57,330	2,470	..	..	..	..	..
9. Ganjam ..	660	3,370	4,030	1,000	2,080	310	60	250	3,700	330	2,900	21,800	24,700	21,450	3,250	..	..	..	..	..
10. Godávari ..	2,700	27,130	29,830	2,100	14,710	6,210	260	5,950	29,230	600	4,89,700	2,62,040	7,51,740	2,90,370	4,61,370	..	..	..	..	..
11. Kistna	1,380	35,900	37,280	6,000	22,130	4,080	220	3,860	36,290	990	1,95,620	3,98,050	5,93,670	4,47,580	1,46,090	..	..	..	..	..
12. Kurnool ..	510	14,750	15,260	2,000	7,990	2,520	20	2,500	15,030	230	28,080	3,64,400	3,92,480	3,75,750	16,730	..	..	..	..	..
13. Madura	1,240	15,630	16,870	2,000	10,000	2,000	200	1,800	16,000	870	19,300	5,210	24,510	3,410	21,100	..	..	..	..	..
14. Malabar ..	890	4,610	5,500	1,800	2,960	340	..	340	5,440	60	52,950	91,090	1,44,040	93,800	50,240	..	..	..	..	..
15. Nellore	3,190	24,300	27,490	1,500	11,830	5,250	250	5,000	23,830	3,660	..	2,06,950	2,06,950	2,06,950	..	..	..	..	..	..
16. Nilgiris ..	710	1,780	2,490	350	1,130	..	..	..	1,480	1,010	3,950	8,510	12,460	8,400	4,060	..	..	..	..	..
17. Salem	110	11,120	11,230	1,000	6,690	1,600	100	1,500	10,890	340	1,38,300	2,39,430	3,77,730	2,40,100	1,37,630	20,320	11,600	31,920	11,210	20,710
18. Tanjore	2,330	21,690	24,020	4,000	15,090	1,300	300	1,000	21,690	2,330	50,780	2,77,660	3,28,440	2,76,800	51,640	90	350	440	350	90
19. Tinnevelly ..	1,040	14,350	15,390	1,600	9,050	1,850	150	1,700	14,350	1,040	1,92,380	2,47,230	4,39,610	2,38,950	2,00,660	..	..	..	..	..
20. Trichinopoly ..	960	13,800	14,760	2,000	7,400	2,000	150	1,850	13,400	1,360	3,76,100	1,97,550	5,73,650	1,70,200	4,03,450	27,720	20,000	47,720	17,100	30,620
21. Vizagapatam ..	5,560	5,220	10,780	4,000	2,040	..	..	..	6,040	4,740	2,070	1,600	3,670	1,130	2,540	..	..	..	..	..
Total ..	29,520	2,67,910	2,97,430	47,210	1,56,260	34,160	2,200	31,960	2,71,790	25,640	23,98,340	32,82,580	56,80,920	33,29,300	23,51,620	49,310	47,550	96,860	44,640	52,220

To the Secretary to Government, Revenue Department.
„ all Collectors.
Copy to the Commissioner of Revenue Settlement, Land Records and Agriculture.
„ „ Accountant-General.

(A true Extract.)
(Signed) M. HAMMICK,
Acting Secretary.

ORDER—dated 8th December 1887, No. 1137, Revenue.

Miscellaneous.

Cattle Pound Fund.
Village Service Fund.
Irrigation Cess Fund.

With the Proceedings read above, the Board of Revenue submit the revised and budget estimates of receipts and charges of the Special Local Funds noted in the margin for the years 1887-88 and 1888-89 respectively.

2. The estimates are approved and passed subject to the following remarks.

3. *Revised Estimate for* 1887-88.—The assets and charges under this head show, as compared with the grant for the current year, an increase of Rs. 73,801 and 1,710 respectively. The increase in charges is small and requires no notice. That in receipts occurs under each of the three funds above referred to as shown below:—

	Rs.
1. Cattle Pound Fund	10,380
2. Village Service Fund	60,470
3. Irrigation Cess Fund	2,951
Total ...	73,801

The increase under Pound Fund is owing to enhanced receipts expected from the establishment of new pounds in certain districts, and that under Village Service Fund is due to various causes in different districts, as explained in paragraph 4 of the Board's Proceedings. The increment under the Irrigation Cess Fund is attributed to the collection of arrears in Coimbatore and Trichinopoly, and to the proposed collection of the cess during the current year in Salem. In the latter district, the cess was suspended for a year, in order to absorb the accumulated balances (*vide* G.O., dated 23rd December 1885, No. 1398), and the Collector proposes to levy it during the current year as he hopes to utilize the receipts in executing certain works of improvement to the Cauvery channels.

4. *Budget Estimate for* 1888-89.—The following abstract shows the receipts and charges under this head in comparison with the revised estimates of the current year:—

—	Receipts.			Charges.		
	Budget estimate, 1888-89.	Revised estimate, 1887-88.	Difference.	Budget estimate, 1888-89.	Revised estimate, 1887-88.	Difference.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund	2,67,910	2,66,960	+ 950	2,71,790	2,79,660	— 7,870
2. Village Service Fund	32,32,580	33,03,560	— 20,980	33,29,300	32,78,240	+ 51,060
3. Irrigation Cess do.	47,550	48,491	— 941	44,640	69,980	— 25,340

5. *Cattle Pound Fund.*—The assets closely follow the revised estimate, while the charges are estimated at Rs. 7,870 less than the probable expenditure for the current year. This is due to smaller provision made for the construction and repair of pounds as well as for contribution to agricultural services and local and municipal funds. The importance of the extension of cattle pounds has already been impressed* on the Board, who will see that there is a satisfactory outlay in this respect during the ensuing year.

* G.O., dated 25th October 1887, No. 1011.

6. *Village Service Fund.*—As compared with the revised estimates, the receipts and charges exhibit, respectively, a decrease of Rs. 21,000 and an increase of Rs. 51,000 in round numbers, and the variations are explained in paragraph 9 of the Board's Proceedings. The receipts take credit for a loan of Rs. 2,200 from Provincial Funds to meet the expected deficit in Nellore; but this is unnecessary as proposals for putting an end to the annual deficit have been sanctioned in G.O., dated 11th October 1887, No. 977.

7. *Irrigation Cess Fund.*—The charges are estimated at about Rs. 25,000 less than the revised estimate, because the Collectors of Salem and Trichinopoly, where there are large balances, have not yet decided how to utilize them. They should be directed to expedite their proposals.

(True Extract.)

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

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

Exd. W. H. French.

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REVENUE.

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DECEMBER.

Special Local Funds Budget.

Review of — for 1888-89.

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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), dated 17th October 1887, No. 636 :—

J. H. GARSTIN, ESQ., C.S.I.

Read—the following papers :—

From the Collector	of Anantapur,	dated	25th	August	1887, No.	549.
„ „	of Arcot, North,	„	31st	„	„ „	238-C.
„ „	of Arcot, South,	„	30th	„	„ „	81.
„ „	of Bellary,	„	31st	„	„ „	——
„ „	of Canara, South,	„	31st	„	„ „	2853.
„ „	of Chingleput,	„	1st	September	„ „	321.
„ „	of Coimbatore,	„	2nd	„	„ „	545.
„ „	of Cuddapah,	„	8th	„	„ „	5132.
„ „	of Ganjam,	„	6th	„	„ „	——
„ „	of Godávari,	„	1st	„	„ „	——
„ „	of Kistna,	„	30th	August	„ „	4363.
„ „	of Kurnool,	„	31st	„	„ „	382.
„ „	of Madura,	„	19th	„	„ „	462.
„ „	of Malabar,	„	30th	„	„ „	4495.
„ „	of Nellore,	„	28th	„	„ „	1823.
„ „	of Nílgiris,	„	25th	„	„ „	——
„ „	of Salem,	„	2nd	September	„ „	2115.
„ „	of Tanjore,	„	31st	August	„ „	308.
„ „	of Tinnevelly,	„	3rd	September	„ „	560.
„ „	of Trichinopoly,	„	30th	August	„ „	363-4.
„ „	of Vizagapatam,	„	5th	September	„ „	2041.

Resolution—dated 17th October 1887, No. 636.

The Board resolve to submit to Government the revised estimate of receipts and charges of the Special Local Funds for the current year and the budget estimate for the ensuing year. The estimates for the Canal and Ferry Fund will, as usual, be submitted separately.

2. *Revised Estimate for* 1887-88.—The subjoined statement compares the revised estimates for the current year with the grant for that year and the actuals of the year preceding. The closing balances entered in the Special Fund report for 1886-87 have been adopted for the opening balances of the current year :—

Funds.	Receipts.			Charges.		
	Actuals of 1886-87.	Sanctioned estimate for 1887-88.	Revised estimate for 1887-88.	Actuals of 1886-87.	Sanctioned estimate for 1887-88.	Revised estimate for 1887-88.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund	2,64,260	2,56,580	2,66,960	2,64,739	2,65,680	2,79,660
2. Village Service Fund	33,05,573	32,43,090	33,03,560	31,62,260	32,97,960	32,78,240
3. Irrigation Cess Fund	39,326	45,540	48,491	41,652	62,530	69,980
Total ..	36,09,159	35,45,210	36,19,011	34,68,651	36,26,170	36,27,880

3. *Pound Fund.*—Compared with the sanctioned estimates for the current year, the revised estimates exhibit an increase of Rs. 10,380 under receipts and Rs. 13,980 under charges. The former is the net result of an increase of Rs. 14,820 in eleven districts and a decrease of Rs. 4,440 in eight others. Under charges, increase occurs in twelve districts amounting in the aggregate to Rs. 20,400 and decrease in seven with a total of Rs. 6,420. The increase under receipts is generally due to increased receipts expected from the establishment of new pounds in certain districts under the heads of fines on stray cattle and of their feeding charges. Calculated with reference to the actuals of the first four months of the current year and the last eight months of the previous year, the revised estimate of receipts is only Rs. 2,700 more than the actuals of 1886-87, and will be adopted. The increase under charges follows the increase under receipts. In the districts noted in the margin* the increase is marked, amounting to over Rs. 2,000 in each. It is due chiefly to the provision made (1) for construction of additional pounds newly opened, (2) for payment of remuneration to additional pound-keepers and (3) for printing audit rules and forms recently prescribed. The districts in which there are large decreases are Vizagapatam (Rs. 2,970) Kistna, (Rs. 1,600), and Tanjore (Rs. 1,040). In the first two districts they are due to less provision made for construction and repair of pounds, and in Tanjore to the reduced expenditure expected in payments to watchers who have now been ordered to be remunerated by commission instead of by fixed salaries.

*		Rs.
	South Arcot	2,170
	Chingleput	2,080
	Kurnool	3,430
	Madura	2,540
	Salem	2,490
	Tinnevelly	2,110

4. *Village Service Fund.*—Under this fund there is a net increase of Rs. 60,470 under receipts and a net decrease of Rs. 19,720 under charges as compared with the sanctioned figures. The increase in the receipts is chiefly due to the variations in the districts noted in the margin.† In South Arcot the revised estimate is fixed at Rs. 2,95,000 against Rs. 2,85,000 the sanctioned estimate and Rs. 3,71,000 the actuals of the preceding year. The increase over the sanctioned estimate is not explained; but the decrease, compared with the actuals of the previous year, which is as much as Rs. 76,000, is reported to be due to the very small amount of arrears outstanding at the commencement of the current year compared with those which were outstanding at the commencement of the previous year. The Collector reports that only Rs. 5,000, recoverable arrears, remain to be collected, compared with Rs. 64,000 at the corresponding period of last year. The average collection of the four years ending 1885-86 is Rs. 3,04,000, but considering that a large amount of arrears has already been collected, Rs. 2,95,000 are put down for collection in this year. In Bellary, the increase is due to the full assessment having been imposed on inams held by dismissed and suspended village servants, and to the collection from the current year of the quit-rent imposed in enfranchising the inams of nad taliaries, kavalis, &c., who are doing no service in villages. The funds thus raised are stated to be required to meet the cost of ghât taliaries. The increase in Cuddapah is due to the collection of arrears of cesses under Act IV of 1864 left uncollected at the end of 1886-87; in Kistna it is due to the increased demand of fasli 1296 owing to extension of cultivation; and in Kurnool to the expected realization of the proceeds of service inams relinquished or bought in by Government at revenue sales during the famine years. The increase is probably overestimated. The Collector of Nílgiris states that in South-East Wynaad the Village Cess Act was lately introduced, and that,

†		Rs.
	South Arcot	+ 10,000
	Bellary	+ 29,700
	Chingleput	+ 7,600
	Cuddapah	+ 5,000
	Godávari	+ 13,890
	Kistna	+ 7,000
	Kurnool	+ 6,120
	Nílgiris	+ 1,910
	Total ...	+ 81,220
	Trichinopoly	— 12,050
	Tinnevelly	— 5,620
	Salem	— 2,750
	Total ...	— 20,420

calculated on the land revenue demand of fasli 1296, he expects that the cess collection during the year will increase by Rs. 1,900. The Collectors of Chingleput and Godávari have not explained the increases in their districts. On examining, however, the details in their budget, it is found that, in both the districts, provision is made respectively for an increase of Rs. 16,000 and Rs. 19,000 under cess collections, and a decrease of Rs. 9,000 and Rs. 5,000 under quit-rent on enfranchised village service inams. Such large variations should have been accounted for and the Collectors concerned are now requested to submit explanations for them. The districts in which large decreases are expected are Trichinopoly, Tinnevelly and Salem. In the first-named district it is stated that the receipts from beriz deductions were put unduly high in the sanctioned estimate, owing to the average of the three preceding years on which it was based having included collections on account of arrears. In Tinnevelly, the season being unfavorable, it is expected that the collections on account of cesses will decrease to the extent of Rs. 6,000. The falling off in Salem is accounted for by the fact that the arrears of 1886-87 under cesses have all been fully collected within that year. The decrease in the charges is the result of a gross falling off of Rs. 32,910 in nine districts against a gross increase of Rs. 13,190 in twelve others. Out of a gross decrease of Rs. 32,910, Rs. 27,860 occurs in South Arcot. When framing the original budget, the Collector expected to construct 170 village chavadies and 74 tannahs at an aggregate cost of Rs. 56,180. Seeing that the work has not yet been put in hand, the Collector now thinks that half the estimate will be sufficient for the year and gives up the remaining half. Nearly the whole of the decrease in Kurnool occurs under establishment. The Collector has not explained the cause and he will be requested to supply the omission. The increase in South Canara is chiefly due to the provision made for payment of arrears of salary due to village servants. The Collector should explain how the arrears accrued. In Cuddapah, a fresh provision of Rs. 5,000 is made in the revised estimate to meet the claims for refunds that are expected to arise from the investigation of village accounts which is now in progress. The increased provision in the Nílgiri district is required for the pay of the village establishment of Wynaad which was lately revised in consequence of the introduction of the Cess Act there.

Decrease.	Rs.
South Arcot	27,860
Kurnool	3,180
Other districts...	1,870
	— 32,910

Increase.	Rs.
South Canara	3,130
Nílgiris	1,190
Cuddapah	5,200
Other districts...	3,670
	+ 13,190

5. *Irrigation Cess Fund.*—Compared with the grant for the current year, the receipts and charges under this head show an increase of Rs. 2,950 and Rs. 7,450, respectively. The increase under receipts occurs in Coimbatore, Trichinopoly and Salem. In the first two districts it is due to the collection of arrears. In Salem, the collection of the cess in 1886-87 including miscellaneous items amounted to only Rs. 4,700 against an actual demand of Rs. 11,600, due to the suspension of the Act in that year ordered in G.O., dated 23rd December 1885, No. 1398. For the current year the demand for 1886-87 is adopted in the hope that the collection will be utilized in executing certain works of improvement to the Cauvery channels. In Tanjore, the probable receipts are put down at Rs. 350 against the sanctioned estimate of Rs. 550. The decrease is stated by the Collector to be due to the transfer to the Public Works Department of the receipts on account of Aunnamarasanar dam in the Mannárgudi taluk. Under charges, a sum of Rs. 24,600 is provided in Coimbatore for improvements to works of irrigation against the sanctioned estimate of Rs. 20,000. Of this amount, Rs. 15,800 are required for clearance of silt in the Kalingarayan and Thadapally channels, and Rs. 4,500 for petty improvements to twenty-one minor channels, leaving a balance of Rs. 4,450. The Collector does not state the purpose for which this amount is provided. He will be called upon to explain the matter.

6. *Budget Estimate of* 1888-89.—The subjoined abstract shows the budget estimate of receipts and charges for 1888-89 as compared with the revised estimates of the current year and the actuals of 1886-87 :—

Items.	Balance at the beginning of the year.			Receipts during the year.			Total receipts.
	Budget estimate for 1888-89.	Revised estimate for 1887-88.	Actuals of 1886-87.	Budget estimate for 1888-89.	Revised estimate for 1887-88.	Actuals of 1886-87.	Budget estimate for 1888-89.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund ..	29,520	42,232	42,711	2,67,910	2,66,960	2,64,260	2,97,430
2. Village Service Fund ..	23,98,340	23,73,014	22,29,701	32,82,580	33,03,560	33,05,573	56,80,920
3. Irrigation Cess Fund ..	49,310	70,802	73,128	47,550	48,491	39,326	96,860
Total ..	24,77,170	24,86,048	23,45,540	35,98,040	36,19,011	36,09,159	60,75,210

Items.	Total receipts—*cont.*		Charges.			Balance.		
	Revised estimate for 1887-88.	Actuals of 1886-87.	Budget estimate for 1888-89.	Revised estimate for 1887-88.	Actuals of 1886-87.	Budget estimate for 1888-89.	Revised estimate for 1887-88.	Actuals of 1886-87.
	9	10	11	12	13	14	15	16
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund ..	3,09,192	3,06,971	2,71,790	2,79,660	2,64,739	25,640	29,532	42,232
2. Village Service Fund ..	56,76,574	55,35,274	33,29,300	32,78,240	31,62,260	23,51,620	23,98,334	23,73,014
3. Irrigation Cess Fund ..	1,19,293	1,12,454	44,640	69,980	41,652	52,220	49,313	70,802
Total ..	61,05,059	59,54,699	36,45,730	36,27,880	34,68,651	24,29,480	24,77,179	24,86,048

7. *Cattle Pound Fund.*—The receipts during the year 1888-89 are estimated at Rs. 2,67,910 or only Rs. 950 more than the revised estimate of the current year and Rs. 3,650 more than the actuals of 1886-87. Compared with the actuals, the variations are chiefly found in the districts noted in the margin and are due chiefly to increased or decreased provision made under fines on stray cattle. The charges are estimated at Rs. 2,71,790 or Rs. 7,870 less than the probable expenditure for the current year. The bulk of the decrease occurs in Salem (Rs. 4,000) and Chingleput (Rs. 3,680). In both these districts the falling off is due to smaller provision made for construction and repair of pounds as well as for contribution to Agricultural services and Local and Municipal funds. Of the estimated charges 57·5 per cent. (Rs. 1,56,260) represents the commission payable to pound-keepers including the feeding charges of impounded cattle, 25·1 per cent. (Rs. 68,320*) represents the contribution to Agricultural services and to Local and Municipal funds, and the balance, 17·4 per cent. (Rs. 47,210), is provided for the construction and repair of cattle pounds. The proposed contribution to Agricultural services is equal to the amount to be contributed to Municipal and Local funds.

	Rs.
Arcot, South	+ 778
Bellary	+ 529
Kistna	— 1,564
Nilgiris	+ 770
Salem	— 580
Tanjore	+ 1,385
Tinnevelly	+ 658
Trichinopoly	+ 2,177

	Rs.
*Agricultural services	34,160
Local funds	31,960
Municipal funds	2,200
Total ...	68,320

8. *Village Service Fund.*—The following statement shows the budget estimate of receipts and charges for 1888-89 in detailed comparison with the revised estimate for 1887-88 and the actuals of 1886-87 :—

Items.	Actuals of 1886-87.	Revised estimate for 1887-88.	Budget estimate for 1888-89.
Receipts.	Rs.	Rs.	Rs.
1. Cess collected under Act IV of 1864	13,72,191	13,86,480	13,75,400
2. Merahs collected over and above the assessment.	1,74,098	1,88,140	1,88,140
3. Beriz deduction or deduction from land revenue.	10,34,418	9,61,140	9,54,140
4. Quit-rent on enfranchised service inams ...	5,83,381	6,00,140	5,98,000
5. Interest on Government promissory notes ...	32,348	32,910	32,910
6. Interest on arrears	556	440	540
7. Miscellaneous receipts	1,08,581	1,31,060	1,31,250
8. Loan from Provincial services	...	3,250	2,200
Total ...	33,05,573	33,03,560	32,82,580

Items.	Actuals of 1886-87.	Revised estimate for 1887-88.	Budget estimate for 1888-89.
Charges.	Rs.	Rs.	Rs.
1. Proportionate cost of establishment in Collectors' offices.	1,374	3,910	4,420
2. Village establishment	29,04,385	31,80,950	32,08,000
3. Construction and repair of village chavadies and ghât huts	2,44,131	77,410	1,05,040
4. Presidency establishment and audit charges ...	1,411	1,990	1,990
5. Miscellaneous charges including refunds ...	10,959	13,980	9,850
Total ...	31,62,260	32,78,240	33,29,300
Surplus or deficit ...	1,43,313	+ 25,320	— 46,720

9. Including the opening balance of Rs. 23,98,340 at the beginning of the year, the total receipts in 1888-89 are estimated at Rs. 56,80,920 and the charges at Rs. 33,29,300, leaving a balance of Rs. 23,51,620. The decrease in the budget estimate, as compared with the probable receipts for the current year, amounts to Rs. 21,000 in round numbers. It is distributed under the following heads :—

	Rs.
1. Cess collection under Act IV of 1864	11,000
2. Beriz deduction	7,000
3. Quit-rent on enfranchised inams	2,000
4. Loan from Provincial services	1,000
	21,000

The decrease in item 1 is the result of a gross decrease of Rs. 15,050 in three districts and an increase of Rs. 3,970 in three others. The decrease is large in Godávari, being over Rs. 9,000. The Collector says that his estimate is framed with reference to the average actuals of the three years ending 1886-87. There is also a large decrease in Cuddapah amounting to Rs. 5,000 and it is due to the smaller arrears left to be collected in the year. In Chingleput there is a decrease of Rs. 10,000 in Rs. 1,000, which is not explained. Under item 2 there is a decrease of Rs. 10,000 in South Arcot and an increase of Rs. 3,000 in Trichinopoly. Neither Collector has accounted for the variations and they will be called upon to do so now.

Item 3.—In Bellary and Godávari an increase of Rs. 5,000 and Rs. 1,000 are respectively provided. The increase in Bellary is due to the fact that quit-rents on Kaval and other service inams, &c., already referred to will be collected throughout the next year instead of for some months of the current year. In Cuddapah,

Rs. 92,000 are provided against one lakh and the decrease is due to larger collection of arrears in the current year.

Item 4 occurs only in Nellore. In the current year the deficit amounted to Rs. 3,250, and in the ensuing year it is not expected to exceed Rs. 2,200.

Charges.—Compared with the revised estimate, the charges exhibit an increase of Rs. 51,060. It occurs in the following districts :—

	Rs.
Chingleput	+ 29,000
Kistna	+ 20,000
South Canara	+ 5,000
Cuddapah	— 3,000

The Collector of Chingleput has provided an increase of Rs. 28,450 with reference chiefly to the proposals for revision of village establishments submitted in his letter, dated 28th June 1887, No. 756-G. & B. This subject is now under the consideration of the Commissioner of Settlement, Land Records and Agriculture. To utilize the large surplus at the credit of the Village Service Fund, the Collector of Kistna has provided Rs. 40,000 in his estimate for 1887-88 and Rs. 60,000 in that of the ensuing year. With a separate communication, he has submitted plans and estimates for different classes of chavadis. The plans have been forwarded for revision to the Consulting Architect to Government with Board's suggestions—Board's Proceedings, dated 6th September 1887, No. 532. The increase in South Canara is the net result of a provision of Rs. 8,000 made for construction of village chavadis and of a reduction of about Rs. 3,000 in the estimate for payment of village establishment owing to absence of arrear claims. The decrease in Cuddapah is in consequence of a smaller provision made under refunds that may have to be granted owing to the investigation of village accounts above referred to.

10. In Nellore, the total debt due to Provincial services on account of loans received to meet the annual deficits amounted on 1st April 1886 to Rs. 90,325. The transactions of 1886-87 closed with a surplus of Rs. 920, which will be taken in abatement of the debt, while those of 1887-88 and 1888-89 are expected to result in a deficit of Rs. 3,250 and Rs. 2,200, respectively. Adding these amounts to the existing debt, the total debt at the end of 1888-89 will be Rs. 94,855. The proposals for remedying this state of things have been submitted to Government in Board's Proceedings, dated 31st March 1887, No. 659.

	Rs.
South Arcot	3,87,000
Chingleput	2,82,000
Godávari	4,61,000
Kistna	1,46,000
Salem	1,37,000
Tinnevelly	2,00,000
Trichinopoly	4,03,000

11. In the districts noted in the margin, the balances to the credit of the fund are large, ranging from nearly $1\frac{3}{8}$ lakhs in Salem to over $4\frac{1}{2}$ lakhs in Godávari. The several steps taken for utilizing the heavy balances are fully explained in paragraph 28 of the Special Fund report for 1886-87—Board's Proceedings, dated 5th August 1887, No. 416.

12. *Irrigation Cess Fund.*—Including the opening balance of Rs. 49,310, the total receipts during the year are estimated at Rs. 96,860 and the charges at Rs. 44,640, leaving a balance of Rs. 52,220. The details of receipts and charges are shown below :—

Receipts.

	Rs.
Cess	39,150
Miscellaneous	8,400
Total ...	47,550

Charges.

	Rs.
1. Establishment	31,700
2. Repairs and improvements ...	12,450
3. Establishment in Collector's office	135
4. Miscellaneous	355
Total ...	44,640

13. As will be seen from the statements appended, this fund exists only in four districts—Coimbatore, Salem, Tanjore and Trichinopoly. In the second and fourth of these districts the balances at credit at the beginning of the year are expected to be large, amounting to Rs. 20,320 and Rs. 27,720, respectively. The Collector of Salem states that he has addressed the Executive Engineer, Coimbatore Division, requesting him to suggest such works of improvement as may be necessary to the Cauvery channels, and that on receipt of his reply he will submit a supplemental budget. With regard to the utilization of the balance in Trichinopoly, the Collector promises to submit proposals shortly.

APPENDIX I.

ACTUAL receipts and charges of Special Local Funds from 1882-83 to 1886-87.

Years.	Cattle Pound Fund.		Village Service Fund.		Irrigation Cess Fund.	
	Receipts.	Charges.	Receipts.	Charges.	Receipts.	Charges.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1882-83	2,08,769	1,99,795	32,08,076	30,74,875	38,506	35,694
1883-84	2,26,658	2,26,305	33,98,545	31,60,194	42,753	41,276
1884-85	2,38,843	2,34,427	32,20,633	31,45,648	44,335	43,922
1885-86	2,45,768	2,30,015	35,32,618	31,73,396	60,156	42,971
1886-87	2,64,260	2,64,739	33,05,573	31,62,260	39,326	41,652
Total ..	11,84,298	11,55,281	1,66,65,445	1,57,16,373	2,25,076	2,05,515
Average ..	2,36,860	2,31,056	33,33,089	31,43,275	45,015	41,103

APPENDIX II.

ABSTRACT estimate of receipts and charges of Special Local Funds for 1888-89 compared with the budget and revised estimates for 1887-88.

Funds.	Balance at the beginning of the year.		Receipts during the year.			Total.	
	Revised estimate for 1887-88.	Budget estimate for 1888-89.	Sanctioned estimate for 1887-88.	Revised estimate for 1887-88.	Budget estimate for 1888-89.	Revised estimate for 1887-88.	Budget estimate for 1888-89.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund	42,232	29,520	2,56,580	2,66,960	2,67,910	3,09,192	2,97,430
2. Village Service Fund	23,73,014	23,98,340	32,43,090	33,03,560	32,82,580	56,76,574	56,80,920
3. Irrigation Cess Fund	70,802	49,310	45,540	48,491	47,550	1,19,293	96,860
Total ..	24,86,048	24,77,170	35,45,210	36,19,011	35,98,040	61,05,059	60,75,210

Funds.	Expenditure during the year.			Balance at the end of the year.	
	Sanctioned estimate for 1887-88.	Revised estimate for 1887-88.	Budget estimate for 1888-89.	Revised estimate for 1887-88.	Budget estimate for 1888-89.
	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund	2,65,680	2,79,660	2,71,790	29,532	25,640
2. Village Service Fund	32,97,960	32,78,240	33,29,300	23,98,334	23,51,620
3. Irrigation Cess Fund	62,530	69,980	44,640	49,313	52,220
Total ..	36,26,170	36,27,880	36,45,730	24,77,179	24,29,480

APPENDIX III.

REVISED estimate of receipts and charges on account of Special Local Funds (other than Canal and Ferry Fund) in the several districts of the Madras Presidency during the year 1887-88.

Districts.	CATTLE POUND FUND.					VILLAGE SERVICE FUND.					IRRIGATION CESS FUND.				
	Balance at the beginning of the year.	Receipts.	Total.	Charges.	Balance.	Balance at the beginning of the year.	Receipts.	Total.	Charges.	Balance.	Balance at the beginning of the year.	Receipts.	Total.	Charges.	Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Anantapur	470	4,910	5,380	4,880	500	13,848	4,400	18,248	1,820	16,428	..	..	..	..	..
2. Arcot, North	709	13,300	14,009	13,300	709	34,326	1,53,000	1,87,326	1,54,390	32,936	..	..	..	..	..
3. Arcot, South	1,091	14,150	15,241	14,040	1,201	3,65,290	2,95,000	6,60,290	2,79,200	3,81,090	..	..	..	..	..
4. Bellary	1,024	8,820	9,844	7,910	1,934	41,555	39,700	81,255	3,390	77,865	..	..	..	..	..
5. Canara, South	310	1,860	2,170	2,000	170	19,701	76,060	95,761	80,790	14,971	..	..	..	..	..
6. Chingleput	4,190	10,300	14,490	13,780	710	2,62,894	1,67,600	4,30,494	1,42,990	2,87,504	..	..	..	..	..
7. Coimbatore	4,337	11,450	15,787	14,250	1,537	5,731	..	5,731	10	5,721	19,618	17,540	37,158	35,980	1,178
8. Cuddapah	1,445	9,300	10,745	9,260	1,485	46,434	2,43,100	2,89,534	2,59,830	29,704	..	..	..	..	..
9. Ganjam	993	3,370	4,363	3,700	663	2,545	21,800	24,345	21,450	2,895	..	..	..	..	..
10. Godávari	3,416	27,370	30,786	36,090	2,696	5,10,020	2,70,100	7,80,120	2,90,420	4,89,700	..	..	..	..	..
11. Kistna	1,694	35,900	37,594	28,210	1,384	2,25,147	3,98,050	6,23,197	4,27,580	1,95,617	..	..	..	..	..
12. Kurnool	2,604	14,750	17,354	16,840	514	39,431	3,64,400	4,03,831	3,75,750	28,081	..	..	..	..	..
13. Madura	1,782	15,620	17,402	16,160	1,242	17,558	5,150	22,708	3,410	19,298	..	..	..	..	..
14. Malabar	3,041	4,610	7,651	6,760	891	56,160	91,090	1,47,250	94,300	52,950	..	..	..	..	..
15. Nellore	2,574	24,400	26,974	23,780	3,194	920	2,06,900	2,07,820	2,07,820	..	..	..	..	..	..
16. Nilgiris	358	1,780	2,138	1,430	708	2,990	8,510	11,500	7,550	3,950	..	..	..	..	..
17. Salem	3,877	11,120	14,997	14,890	107	1,41,034	2,37,660	3,78,694	2,40,400	1,38,294	25,717	11,600	37,317	17,000	20,317
18. Tanjore	2,327	21,580	23,907	21,580	2,327	49,873	2,77,660	3,27,533	2,76,750	50,783	94	350	444	350	94
19. Tinnevelly	1,037	14,350	15,387	14,350	1,037	1,84,111	2,47,230	4,31,341	2,38,960	1,92,381	..	..	..	..	..
20. Trichinopoly	60	12,800	12,860	11,900	960	3,51,848	1,94,550	5,46,398	1,70,300	3,76,098	25,373	19,000	44,373	16,650	27,723
21. Vizagapatam	4,893	5,220	10,113	4,550	5,563	1,598	1,600	3,198	1,130	2,068	..	..	..	..	..
Total ..	42,232	2,66,960	3,09,192	2,79,660	29,532	23,73,014	33,03,560	56,76,574	32,78,240	23,98,334	70,802	48,490	1,19,292	69,980	49,312

APPENDIX IV.

ESTIMATE of receipts and charges on account of Special Local Funds (other than Canal and Ferry Fund) in the several districts of the Madras Presidency during 1888-89.

Districts.	CATTLE POUND FUND.										VILLAGE SERVICE FUND.					IRRIGATION CESS FUND.				
	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Construction and repair of pounds.	Pound establishment, &c.	Estimated charges. Contribution. Agricultural services.	Municipalities	Local Funds.	Total of columns 5 to 9.	Balance.	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated charges.	Balance.	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated charges.	Balance
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Anantapur ..	500	4,910	5,410	500	3,820	280	20	260	4,880	530	16,430	4,400	20,830	1,820	19,010	..	..	..	..	..
2. Arcot, North ..	710	13,300	14,010	1,500	7,800	2,000	130	1,870	13,300	710	32,940	1,53,000	1,85,940	1,54,390	31,550	..	..	..	..	..
3. Arcot, South ..	1,200	14,150	15,350	4,000	7,970	500	50	450	12,970	2,380	3,81,090	2,85,000	6,66,090	2,78,820	3,87,270	..	..	..	..	..
4. Bellary	1,930	9,020	10,950	2,200	5,130	900	100	800	9,130	1,820	77,860	44,800	1,22,660	3,950	1,18,710	..	..	..	..	..
5. Canara, South ..	170	1,910	2,080	500	1,090	180	10	170	1,950	130	14,970	77,260	92,230	86,450	5,780	..	..	..	..	..
6. Chingleput ..	710	10,200	10,910	3,560	5,100	750	50	700	10,100	810	2,87,500	1,66,500	4,54,000	1,71,640	2,82,360	..	..	..	..	..
7. Coimbatore ..	1,540	11,470	13,010	4,500	7,830	250	90	160	12,830	180	5,720	..	5,720	10	5,710	1,180	15,600	16,780	15,980	800
8. Cuddapah ..	1,480	9,300	10,780	1,160	4,420	1,840	40	1,800	9,260	1,520	29,700	2,30,100	2,59,800	2,57,330	2,470	..	..	..	..	..
9. Ganjam ..	660	3,370	4,030	1,000	2,080	310	60	250	3,700	330	2,900	21,800	24,700	21,450	3,250	..	..	..	..	..
10. Godávari ..	2,700	27,130	29,830	2,100	14,710	6,210	260	5,950	29,230	600	4,89,700	2,62,040	7,51,740	2,90,370	4,61,370	..	..	..	..	..
11. Kistna	1,380	35,900	37,280	6,000	22,130	4,080	220	3,860	36,290	990	1,95,620	3,98,050	5,93,670	4,47,580	1,46,090	..	..	..	..	..
12. Kurnool ..	510	14,750	15,260	2,000	7,990	2,520	20	2,500	15,030	230	28,080	3,64,400	3,92,480	3,75,750	16,730	..	..	..	..	..
13. Madura	1,240	15,630	16,870	2,000	10,000	2,000	200	1,800	16,000	870	19,300	5,210	24,510	3,410	21,100	..	..	..	..	..
14. Malabar ..	890	4,610	5,500	1,800	2,960	340	..	340	5,440	60	52,950	91,090	1,44,040	93,800	50,240	..	..	..	..	..
15. Nellore	3,190	24,300	27,490	1,500	11,830	5,250	250	5,000	23,830	3,660	..	2,06,950	2,06,950	2,06,950	..	..	..	..	..	..
16. Nilgiris ..	710	1,780	2,490	350	1,130	..	..	..	1,480	1,010	3,950	8,510	12,460	8,400	4,060	..	..	..	..	..
17. Salem	110	11,120	11,230	1,000	6,690	1,600	100	1,500	10,890	340	1,38,306	2,39,430	3,77,730	2,40,100	1,37,630	20,320	11,600	31,920	11,210	20,710
18. Tanjore ..	2,330	21,690	24,020	4,000	15,090	1,300	300	1,000	21,690	2,330	50,780	2,77,660	3,28,440	2,76,800	51,640	90	350	440	350	90
19. Tinnevelly ..	1,040	14,350	15,390	1,600	9,050	1,850	150	1,700	14,350	1,040	1,92,380	2,47,230	4,39,610	2,38,950	2,00,660	..	..	..	..	..
20. Trichinopoly ..	960	13,800	14,760	2,000	7,400	2,000	150	1,850	13,400	1,360	3,76,100	1,97,550	5,73,650	1,70,200	4,03,450	27,720	20,000	47,720	17,100	30,620
21. Vizagapatam ..	5,560	5,220	10,780	4,000	2,040	..	..	..	6,040	4,740	2,070	1,600	3,670	1,130	2,540	..	..	..	..	..
Total ..	29,520	2,67,910	2,97,430	47,210	1,56,260	34,160	2,200	31,960	2,71,790	25,640	23,98,340	32,82,580	56,80,920	33,29,300	23,51,620	49,310	47,550	96,860	44,640	52,220

To the Secretary to Government, Revenue Department.
„ all Collectors.
Copy to the Commissioner of Revenue Settlement, Land Records and Agriculture.
„ „ Accountant-General.

(A true Extract.)
(Signed) M. HAMMICK,
Acting Secretary.

ORDER—dated 8th December 1887, No. 1137, Revenue.

Miscellaneous.

Cattle Pound Fund.
Village Service Fund.
Irrigation Cess Fund.

With the Proceedings read above, the Board of Revenue submit the revised and budget estimates of receipts and charges of the Special Local Funds noted in the margin for the years 1887-88 and 1888-89 respectively.

2. The estimates are approved and passed subject to the following remarks.

3. *Revised Estimate for* 1887-88.—The assets and charges under this head show, as compared with the grant for the current year, an increase of Rs. 73,801 and 1,710 respectively. The increase in charges is small and requires no notice. That in receipts occurs under each of the three funds above referred to as shown below:—

	Rs.
1. Cattle Pound Fund	10,380
2. Village Service Fund	60,470
3. Irrigation Cess Fund	2,951
Total ...	73,801

The increase under Pound Fund is owing to enhanced receipts expected from the establishment of new pounds in certain districts, and that under Village Service Fund is due to various causes in different districts, as explained in paragraph 4 of the Board's Proceedings. The increment under the Irrigation Cess Fund is attributed to the collection of arrears in Coimbatore and Trichinopoly, and to the proposed collection of the cess during the current year in Salem. In the latter district, the cess was suspended for a year, in order to absorb the accumulated balances (*vide* G.O., dated 23rd December 1885, No. 1398), and the Collector proposes to levy it during the current year as he hopes to utilize the receipts in executing certain works of improvement to the Cauvery channels.

4. *Budget Estimate for* 1888-89.—The following abstract shows the receipts and charges under this head in comparison with the revised estimates of the current year:—

—	Receipts.			Charges.		
	Budget estimate, 1888-89.	Revised estimate, 1887-88.	Difference.	Budget estimate, 1888-89.	Revised estimate, 1887-88.	Difference.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund	2,67,910	2,66,960	+ 950	2,71,790	2,79,660	— 7,870
2. Village Service Fund	32,82,580	33,03,560	— 20,980	33,29,300	32,78,240	+ 51,060
3. Irrigation Cess do.	47,550	48,491	— 941	44,640	69,980	— 25,340

5. *Cattle Pound Fund.*—The assets closely follow the revised estimate, while the charges are estimated at Rs. 7,870 less than the probable expenditure for the current year. This is due to smaller provision made for the construction and repair of pounds as well as for contribution to agricultural services and local and municipal funds. The importance of the extension of cattle pounds has already been impressed* on the Board, who will see that there is a satisfactory outlay in this respect during the ensuing year.

* G.O., dated 25th October 1887, No. 1011.

6. *Village Service Fund.*—As compared with the revised estimates, the receipts and charges exhibit, respectively, a decrease of Rs. 21,000 and an increase of Rs. 51,000 in round numbers, and the variations are explained in paragraph 9 of the Board's Proceedings. The receipts take credit for a loan of Rs. 2,200 from Provincial Funds to meet the expected deficit in Nellore; but this is unnecessary as proposals for putting an end to the annual deficit have been sanctioned in G.O., dated 11th October 1887, No. 977.

7. *Irrigation Cess Fund.*—The charges are estimated at about Rs. 25,000 less than the revised estimate, because the Collectors of Salem and Trichinopoly, where there are large balances, have not yet decided how to utilize them. They should be directed to expedite their proposals.

(True Extract.)

Secretary to Government.

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

Exd. W. H. French.

85 Copies.

Govt. of {1887} Madras.

REVENUE.

Issued

Recd. *Encl.*

G.O., 10th February 1887, No. 152.

FEBRUARY.

Recorded.

Special Local Funds Budget

for 1887-88, reviewed.

(90685Wa)5.3.87

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 19th January 1887, No. 82 :—

Read—the following papers :—

From the Collector of Anantapur,	dated	15th	Sept.	1886,	No.	431.
" " of Arcot, North,	"	17th	"	"	"	273.
" " of Arcot, South,	"	21st	July	"	"	308.
" " of "	"	2nd	Sept.	"	"	383.
" " of Bellary,	"	6th	"	"	"	———
" " of Canara, South,	"	2nd	"	"	"	2338.
" " of Chingleput,	"	31st	Aug.	"	"	457.
" " of Coimbatore,	"	16th	Sept.	"	"	891.
" " of Cuddapah,	"	30th	Aug.	"	"	735.
" " of Ganjam,	"	1st	Dec.	"	"	3512.
" " of Godávari,	"	3rd	Sept.	"	"	———
" " of Kistna,	"	8th	Oct.	"	"	3747.
" " of Kurnool,	"	29th	Sept.	"	"	290.
" " of Madura,	"	28th	Aug.	"	"	411.
" " of "	"	15th	Dec.	"	"	599.
" " of Malabar,	"	17th	Sept.	"	"	4031.
" " of Nellore,	"	29th	"	"	"	6131.
" " of Nílgiris,	"	1st	Aug.	"	"	———
" " of Salem,	"	17th	Sept.	"	"	2088.
" " of Tanjore,	"	6th	"	"	"	312.
" " of Tinnevelly,	"	17th	"	"	"	490.
" " of Trichinopoly,	"	31st	Aug.	"	"	3393.
" " of Vizagapatam,	"	18th	Oct.	"	"	1781.

Resolution—dated 19th January 1887, No. 82.

The Board resolve to submit to Government the budget estimate of receipts and charges of the Special Local Funds under their control for 1887-88 and the revised estimates for the current year, with the exception of the Canal and Ferry Fund, the estimates for which were submitted with Board's Proceedings, dated 18th November 1886, No. 2510. The returns from Ganjam were received only on the 13th December 1886, and when the consolidated budget had almost been completed, the Accountant-General sent in his final statement for 1885-86 and the whole of the figures had to be recast.

2. *Revised Estimate for* 1886-87.—The subjoined statement compares the revised estimates for the current year with the sanctioned figures and the actuals of 1885-86 as furnished by the Accountant-General :—

Funds.	Receipts.			Charges.		
	Actuals of 1885-86.	Sanctioned estimate for 1886-87.	Revised estimate for 1886-87.	Actuals of 1885-86.	Sanctioned estimate for 1886-87.	Revised estimate for 1886-87.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund	2,45,768	2,43,630	2,55,220	2,30,015	2,50,160	2,61,370
2. Village Service do.	35,32,618	32,09,000	33,11,340	31,73,396	31,99,250	32,85,160
3. Irrigation Cess do.	60,156	46,650	39,450	42,971	52,150	48,440
Total ..	38,38,542	34,99,280	36,06,010	34,46,382	35,01,560	35,94,970

3. Compared with the sanctioned figures, the revised estimates under Pound Fund exhibit an increase of Rs. 11,590 under receipts and Rs. 11,210 under charges. The increase in the receipts is due partly to the exhibition in all the districts of feeding charges on both sides of the account, and partly to increased collections of fines estimated for in some districts with reference to the actuals of 1885-86. The increase under charges follows the increase under receipts. In South Arcot, Chingleput and Godávari, the actuals under feeding charges, shown on the receipt side, do not agree with those shown on the charge side, and the same remark applies to the revised estimate in Godávari. The difference should be explained.

4. *Village Service Fund.*—Under this head there is an increase of Rs. 1,02,340 under receipts and of Rs. 85,910 under charges over the sanctioned figures. The increase under receipts occurs under the head of merahs (fees) in Ganjam (Rs. 16,600); under deductions from the beriz or demand, chiefly in the districts of South Arcot (Rs. 50,000), Kistna (Rs. 10,000) and Kurnool (Rs. 4,700) and under quit-rent on enfranchised service inams in Chingleput (Rs. 6,000) and Kistna (Rs. 4,000). There is a decrease under the last head of Rs. 17,270 in Kurnool. In Ganjam, merahs were not hitherto shown in the accounts, but they have been recently ordered to be shown on both sides of the accounts, and hence the increase. The increase in the deductions from the demand in South Arcot is not explained. The figures are apparently based on the actuals of 1885-86 and the demand of fasli 1295. Those in Kistna are fixed with reference to the demand of fasli 1295 (1885-86) and the arrears outstanding at the end of March 1886. The decrease under quit-rent in Kurnool and the increase in Chingleput are not explained. The increase under charges chiefly occurs in the districts of South Canara (Rs. 5,880), Ganjam (Rs. 16,540), Godávari (Rs. 29,460) and Nellore (Rs. 7,810). The increased provision in South Canara is intended to meet the arrear salaries due to village servants for the past official year 1885-86; that in Ganjam has been explained under receipts. The estimate in Godávari is fixed with reference to the revised establishments sanctioned in G.O., dated 26th September 1885, No. 1097; the increase in Nellore is due to the sanctioned estimate having been fixed designedly low on the supposition that certain reductions proposed by the Collector would be sanctioned. The Board did not approve of the Collector's proposals as they thought that the reductions had been carried too far and retransmitted them to the Collector for revision. Revised proposals have not yet been submitted, and the Collector has been requested to expedite them.

5. *Irrigation Cess Fund.*—The decrease of Rs. 7,200 in the receipts under this head is mainly due to the suspension of the cess in the Salem district with reference to G.O., dated 23rd December 1885, No. 1398. The Collector of Trichinopoly has not explained the large decrease (Rs. 8,769) in the revised estimate as compared with the actuals of 1885-86. The decrease under charges (Rs. 3,710) is the result of a decrease of Rs. 5,460 in Salem and Rs. 200 in Tanjore and of an increase of Rs. 1,950 in Coimbatore and Trichinopoly. The decrease in Salem is chiefly due to the small outlay proposed on public works owing to the absence of useful works on which the money could be legitimately spent, and partly to the reduction of establishments sanctioned in Board's Proceedings, dated 7th July 1885, No. 2000.

6. In the abstract given in paragraph 2, provision has been made for the cost of presidency establishment and audit charges as well as for the existing Collectors' office establishments. These charges have been distributed among the several funds ratably to the receipts of 1885-86 in accordance with the principles approved in G.O., dated 9th November 1885, No. 1239.

7. *Budget Estimate of* 1887-88.—The budget estimate of receipts and charges for 1887-88 is given below in comparison with the revised estimates for 1886-87 and the actuals of 1885-86 :—

Items.	Balance at the beginning of the year.			Receipts during the year.		
	Budget estimate for 1887-88.	Revised estimate for 1886-87.	Actuals of 1885-86.	Budget estimate for 1887-88.	Revised estimate for 1886-87.	Actuals of 1885-86.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund	36,560	42,711	26,958	2,56,580	2,55,220	2,45,768
2. Village Service Fund	22,55,770	22,29,585	18,70,363	32,43,090	33,11,340	35,32,618
3. Irrigation Cess Fund	64,140	73,128	55,943	45,540	39,450	60,156
Total ..	23,56,470	23,45,424	19,53,264	35,45,210	36,06,010	38,38,542

Items.	Total receipts.			Charges.			Balance.		
	Budget estimate for 1887-88.	Revised estimate for 1886-87.	Actuals of 1885-86.	Budget estimate for 1887-88.	Revised estimate for 1886-87.	Actuals of 1885-86.	Budget estimate for 1887-88.	Revised estimate for 1886-87.	Actuals of 1885-86.
	8	9	10	11	12	13	14	15	16
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund ..	2,93,140	2,97,931	2,72,726	2,65,680	2,61,370	2,30,015	27,460	36,561	42,711
2. Village Service Fund ..	54,98,860	55,40,925	54,02,981	32,97,960	32,85,160	31,73,396	22,00,900	22,55,765	22,29,585
3. Irrigation Cess Fund ..	1,09,680	1,12,578	1,16,099	62,530	48,440	42,971	47,150	64,138	73,128
Total ..	59,01,680	59,51,434	57,91,806	36,26,170	35,94,970	34,46,382	22,75,510	23,56,464	23,45,424

8. *Cattle Pound Fund.*—The receipts during the year 1887-88 are estimated at Rs. 2,56,580 against Rs. 2,55,220, the revised estimate for 1886-87 and Rs. 2,45,768, the actuals of 1885-86. The increase over the actuals (Rs. 10,812) is due chiefly to the inclusion of feeding charges on both sides of the account. The charges are estimated at Rs. 2,65,680, showing an increase of Rs. 4,310 over the revised estimate. The commision payable to pound-keepers and menial servants including the feeding charges retained by the former amount to Rs. 1,26,660, or 47·7 per cent. of the total charges; Rs. 69,600 or 26·2 per cent. are proposed to be transferred to Agricultural Services and Local and Municipal Funds and Rs. 47,560 are provided for the construction and repair of pounds. The corresponding figures for 1886-87 are, — commission including feeding charges Rs. 1,23,630, contribution to Agricultural Services, &c., Rs. 79,909, and construction and repair of pounds Rs. 37,710. The increase in the last item over the revised estimate is due to the fact that the order removing the restriction imposed upon expenditure under Special Local Funds was communicated to Collectors only after three months of the current year had expired, in consequence of which the whole of the sanctioned amount is not expected to be spent within the year.

9. *Village Service Fund.*—The following statement shows the budget estimate of receipts and charges for 1887-88 in detailed comparison with the revised estimate for 1886-87 and the actuals of 1885-86 :—

Items.	Actuals of 1885-86.	Revised estimate for 1886-87.	Budget estimate for 1887-88.
Receipts.			
	Rs.	Rs.	Rs.
1. Cess collected under Act IV of 1864	15,00,586	13,73,900	13,54,730
2. Merahs collected over and above the assessment.	1,38,429	2,03,110	2,15,120
3. Beriz deduction or deduction from land revenue.	10,60,174	9,99,550	9,35,420
4. Quit-rent on enfranchised service inams ...	6,75,303	6,21,930	6,20,890
5. Interest on Government promissory notes ...	33,712	32,190	32,190
6. Do. on arrears	679	1,510	1,360
7. Miscellaneous receipts	74,207	77,580	78,600
8. Sale of Government promissory notes	44,776	...	...
9. Loan from Provincial Services	4,752	1,570	4,780
Total ...	35,32,618	33,11,340	32,43,090

Items.	Actuals of 1885-86.	Rivised estimate for 1886-87.	Budget estimate for 1887-88.
Charges.	RS.	RS.	RS.
1. Proportionate cost of establishment in Collectors' offices	582	1,250	3,058
2. Village establishment	31,60,361	32,19,220	31,81,090
3. Construction and repair of village chavadies and ghát huts	3,331	56,300	1,05,980
4. Presidency establishment and audit charges ...	3,244	3,560	3,440
5. Miscellaneous charges	5,878	4,830	4,392
Total ...	31,73,396	32,85,160	32,97,960
Surplus or deficit ...	+ 3,59,222	+ 26,180	— 54,870

10. Including the opening balance of Rs. 22,55,770, the total receipts are estimated at Rs. 54,98,860 and the charges at Rs. 32,97,960, leaving a balance of Rs. 22,00,900. The decrease in the probable receipts of 1887-88 as compared with the actuals of 1885-86 is due mainly to smaller arrears which will remain to be collected. The decrease under item 1, Cess on lands under Act IV of 1864 (Rs. 19,170) as compared with the revised estimate is the result of an increase of Rs. 9,830 in five and a decrease of Rs. 29,000 in four districts. The decrease chiefly occurs in the districts of Chingleput (Rs. 10,000), Cuddapah (Rs. 13,000), and South Arcot (Rs. 5,000), and is ascribed to probable diminution in the outstanding arrears. The whole of the increase under "Merahs" except Rs. 10 relates to North Arcot where the fees are being collected by Government since the introduction of the new settlement. The decrease in the deductions from the demand occurs chiefly in North Arcot (Rs. 20,000) and South Arcot (Rs. 50,000).

11. *Charges.*—There is an increase of Rs. 12,800 under charges as compared with the revised estimate. Under item 1, provision (proportionate to the receipts of the fund) has been made for nine clerks on Rs. 20 each pending the disposal of applications from certain districts for a separate clerk for work connected with Special Funds, and hence the increase. The increase under item 3 mainly relates to South Arcot (Rs. 56,180) and is explained further on. The decrease under item 2 relates to the districts of South Arcot (Rs. 25,000), North Arcot (Rs. 8,000) and South Canara (Rs. 5,700), and is ascribed to the absence of payments on account of arrear claims as in the current year.

12. In Nellore, the total debt due by the Village Service Fund to Provincial services up to the end of 1885-86 amounted to Rs. 90,324, while the years 1886-87 and 1887-88 are estimated to close with a deficit of Rs. 1,570 and Rs. 4,780, respectively, thus raising the debt at the end of 1887-88 to Rs. 96,674. In Proceedings, dated 21st October 1886, Mis. No. 7848, the Board explained the causes of the deficit at the end of each year and called upon the Collector to expedite the long-delayed report on the reduction of the village establishments so as to restore equilibrium between receipts and disbursements. The report has not yet been submitted.

13. Owing to favorable season and consequent increase in cultivation, the deficit anticipated in Kurnool (*vide* paragraph 14 of Board's budget report for 1886-87) has not occurred and the Collector expects that 1887-88 will close with a surplus balance of about Rs. 16,000. As, however, it is not safe to depend upon a succession of such good seasons, he promises to submit proposals for the reduction of village establishments.

14. The districts in which the balances are large and exceed a lakh of rupees are noted in the margin. The large balance in Salem is provided to meet the expenditure from May to October when no kists fall due. In South Arcot the balance at the end of 1885-86 amounted to

Chingleput.	Trichinopoly.
Godávari.	Salem.
Kistna.	South Arcot.
Tinnevelly.	

Rs. 2,78,991, but a considerable portion of it represented the salaries of village establishments disbursed before the end of the year but not adjusted owing to acknowledgments not having been taken from the parties. A large portion of the amount has since been adjusted and the net balance at the end of June 1886 amounted only to Rs. 1,12,829. In a separate communication, the Collector proposes to utilize this amount in the construction of 170 village chavadies and 74 tannahs (huts) at Rs. 300 and Rs. 70 each, respectively. These proposals are approved. The total cost will amount to Rs. 56,180 and has been included in the estimate for 1887-88. Before the works are commenced, however, detailed estimates and plans should be submitted for the Board's approval. The Collector's proposal to invest the remaining balance in Government Promissory notes cannot be approved as it is opposed to the orders of the Government of India.

15. *Irrigation Cess Fund.*—Including the opening balance (of Rs. 64,140), the total receipts during the year are estimated at Rs. 1,09,680 and the charges at Rs. 62,530, leaving a balance of Rs. 47,150. The details of receipts and charges are shown below :—

Receipts.	RS.	*Charges.*	RS.
1. Cess	36,750	1. Establishment	31,850
2. Miscellaneous	8,790	2. Repairs and improvements ...	30,000
		3. Presidency establishment and audit charges	40
		4. Establishment in Collector's offices	162
		5. Miscellaneous	478
Total ...	45,540	Total ...	62,530

Of the miscellaneous receipts, Rs. 6,890 relate to Coimbatore and consist of fines imposed on ryots neglecting or refusing to contribute labor under section 6 of Act I of 1858. The surplus balance at the end of the current year in this district amounts to Rs. 18,610, and the Collector has provided a large sum (Rs. 20,000) for expenditure on irrigation works in 1887-88. The nature of these works is not explained, but the Collector promises to submit detailed proposals, on receipt of which the Board will consider whether the charge can be legitimately debited to the fund. In Salem, the Collector reports that the cess shall have to be suspended for another year, if useful works cannot be found on which to spend the surplus balance which is estimated at Rs. 23,230 and Rs. 19,500 at the end of 1886-87 and 1887-88, respectively. Apparently there are no such works in the district and the collection of the cess must, therefore, be postponed for another year.

APPENDIX I.

ACTUAL receipts and charges of Special Local Funds from 1881-82 to 1885-86.

Years.	CATTLE POUND FUND.		VILLAGE SERVICE FUND.		IRRIGATION CESS FUND.	
	Receipts.	Charges.	Receipts.	Charges.	Receipts.	Charges.
	RS.	RS.	RS.	RS.	RS.	RS.
1881-82	2,01,701	2,18,804	33,26,060	29,85,683	47,012	37,767
1882-83	2,08,769	1,99,795	32,08,076	30,74,875	38,506	35,694
1883-84	2,26,658	2,26,305	33,98,545	31,60,194	42,753	41,276
1884-85	2,38,843	2,34,427	32,20,633	31,45,648	44,335	43,922
1885-86	2,45,768	2,30,015	35,32,618	31,73,396	60,156	42,971
Total ..	11,21,739	11,09,346	1,66,85,932	1,55,39,796	2,32,769	2,01,630
Average ..	2,24,347	2,21,869	33,37,186	31,07,959	46,553	40,326

APPENDIX II.

Abstract estimate of receipts and charges of Special Local Funds for 1887-88 compared with the budget and revised estimates for 1886-87.

Funds.	Balance at the beginning of the year.		Receipts during the year.		
	Revised estimate, 1886-87.	Budget estimate, 1887-88.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
1	2	3	4	5	6
1. Cattle Pound fund ..	Rs. 42,711	Rs. 36,560	Rs. 2,43,630	Rs. 2,55,220	Rs. 2,56,580
2. Village Service fund ..	22,29,585	22,55,770	32,09,000	33,11,340	32,43,090
3. Irrigation Cess fund ..	73,128	64,140	46,650	39,450	45,540
Total ..	23,45,424	23,56,470	34,99,280	36,06,010	35,45,210

Funds.	Total.		Expenditure during the year.			Balance at the end of the year.	
	Revised estimate, 1886-87.	Budget estimate, 1887-88.	Sanctioned estimate, 1886-87.	Revised estimate, 1886-87.	Budget estimate, 1887-88.	Revised estimate, 1886-87.	Budget estimate, 1887-88.
	7	8	9	10	11	12	13
1. Cattle Pound fund ..	Rs. 2,97,931	Rs. 2,93,140	Rs. 2,50,160	Rs. 2,61,370	Rs. 2,65,680	Rs. 36,561	Rs. 27,460
2. Village Service fund ..	55,40,925	54,98,860	31,99,250	32,85,160	32,97,960	22,55,765	22,00,900
3. Irrigation Cess fund ..	1,12,578	1,09,680	52,150	48,440	62,530	64,138	47,150
Total ..	59,51,434	59,01,680	35,01,560	35,94,970	36,26,170	23,56,464	22,75,510

APPENDIX III.

Revised estimate of receipts and charges on account of Special Local Funds (other than Canal and Ferry Fund) in the several districts of the Madras Presidency during the year 1886-87.

Districts.	Cattle Pound Fund.			Village Service Fund.			Irrigation Cess Fund.		
	Balance at the beginning of the year.	Receipts.	Total.	Charges.	Balance.	Balance at the beginning of the year.	Receipts.	Total.	Charges.	Balance.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Anantapur ..	345	4,410	4,755	4,040	715	10,874	3,500	14,374	1,310	13,064	..	..	..	..	..
Arcot, North ..	1,462	13,000	14,462	13,010	1,442	43,927	1,60,000	2,03,927	1,61,650	42,277	..	..	..	..	..
Arcot, South ..	376	11,500	11,876	11,460	416	2,78,991	3,40,000	6,18,991	2,75,650	3,43,341	..	..	..	..	..
Bellary ..	2,004	7,150	9,154	6,970	2,184	17,935	10,350	28,285	2,410	25,875	..	..	..	..	..
Canara, South ..	340	2,210	2,550	2,450	100	19,960	76,060	96,020	91,180	4,840	..	..	..	..	..
Chingleput ..	4,208	9,250	13,458	10,480	2,978	2,87,341	1,70,820	4,08,161	1,42,950	2,65,211	20,328	16,300	36,628	18,020	18,608
Coimbatore ..	4,925	11,450	16,375	12,070	4,305	5,366	..	5,306	5,356	10	..	..	..	..	..
Cuddapah ..	1,157	9,300	10,457	9,250	1,207	62,368	2,50,300	3,12,668	2,54,450	58,218	..	..	..	..	..
Ganjam ..	681	3,810	4,491	3,640	851	2,180	21,860	24,040	21,480	2,560	..	..	..	..	..
Godávari ..	3,908	26,750	30,658	28,230	2,428	5,21,237	2,56,210	7,77,447	2,90,210	4,87,237	..	..	..	..	..
Kistna ..	2,030	37,300	39,330	38,800	530	2,14,956	3,91,050	6,06,006	4,27,380	1,78,626	..	..	..	..	..
Kurnool ..	5,434	13,310	18,744	16,170	2,574	55,541	3,58,280	4,13,821	3,77,930	35,891	..	..	..	..	..
Madura ..	1,588	14,150	15,408	13,820	1,588	15,557	4,750	20,307	2,900	17,407	..	..	..	..	..
Malabar ..	2,253	5,200	7,453	6,970	1,483	57,695	91,200	1,48,895	93,920	54,975	..	..	..	..	..
Nellore ..	2,338	21,750	24,088	21,820	2,268	* 2,08,210	..	2,08,210	2,08,210	..	..	..	..	..	..
Nilgiris ..	398	1,750	2,148	1,650	498	1,747	6,550	8,297	6,340	1,957	..	..	..	..	..
Salem ..	2,741	11,320	14,061	11,590	2,471	1,29,080	2,35,660	3,64,740	2,40,630	1,24,110	31,372	4,600	35,972	12,740	23,232
Tanjore ..	3,060	21,820	24,880	21,380	3,500	46,848	2,78,520	3,25,368	2,76,340	49,028	431	550	981	550	431
Tinnevelly ..	328	12,190	12,518	12,180	338	1,79,221	2,52,220	4,31,441	2,38,700	1,92,741	..	..	..	..	..
Trichinopoly ..	726	12,700	13,426	12,060	1,366	3,28,016	1,94,600	5,22,616	1,70,380	3,52,236	20,997	18,000	38,997	17,130	21,867
Vizagapatam ..	2,749	4,900	7,649	4,330	3,319	745	1,200	1,945	1,130	815	..	..	..	..	..
Total ..	42,711	2,55,220	2,97,931	2,61,370	36,561	22,29,585	33,11,340	55,40,925	32,85,160	22,55,765	73,128	39,450	1,12,578	48,440	64,138

* Includes a loan of Rs. 1,570 from Provincial services.

APPENDIX IV.

ESTIMATE of receipts and charges on account of Special Local Funds (other than Canal and Ferry Fund) in the several districts of the Madras Presidency during 1887-88.

Districts.	Cattle Pound Fund.									Village Service Fund.					Irrigation Cess Fund.				
	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Balance.	Estimated charges.						Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated charges.	Balance.	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated charges.	Balance.
				Contribution.			Construction and repair of pounds.	Pound &c. establishment,	Agricultural services.	Municipalities.	Local funds.	Total.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Anantapur ..	710	5,010	5,720	500	3,570	280	20	260	4,630	1,090	16,060	3,500	16,560	1,320	15,240	..	..	..	..	..
Arcot, North ..	1,440	13,000	14,440	1,500	6,710	2,410	110	2,300	13,030	1,410	42,280	1,52,000	1,94,280	1,53,490	40,790	..	..	..	..	..
Arcot, South ..	420	12,000	12,420	4,000	6,870	500	50	450	11,870	550	3,43,340	2,85,000	6,28,340	3,07,060	3,21,280	..	..	..	..	..
Bellary ..	2,180	7,150	9,330	1,000	4,370	800	100	700	6,970	2,360	26,870	10,000	35,870	2,410	33,460	..	..	..	..	..
Canara, South ..	100	2,510	2,610	450	1,760	150	30	120	2,510	100	4,840	77,060	81,900	77,660	4,240	..	..	..	..	..
Chingleput ..	2,980	9,050	12,030	3,000	5,700	1,500	50	1,450	11,700	330	2,65,210	1,60,000	4,25,210	1,43,100	2,82,110	18,610	16,290	34,900	31,410	3,490
Coimbatore ..	4,300	11,450	15,750	6,000	7,760	250	90	160	14,260	1,490	5,360	..	5,360	..	5,360	..	..	..	..	..
Cuddapah ..	1,210	9,300	10,510	1,160	4,420	1,840	40	1,800	9,260	1,250	41,690	2,38,100	2,96,320	2,54,630	41,690	..	..	..	..	..
Ganjam ..	850	3,870	4,720	600	2,100	550	50	500	3,700	1,020	2,890	21,550	24,440	21,550	2,890	..	..	..	..	..
Godávari ..	2,430	26,750	29,180	1,100	11,910	7,590	230	7,360	28,190	990	4,87,240	2,56,210	7,43,450	2,90,260	4,53,190	..	..	..	..	..
Kistna ..	530	37,300	37,830	6,000	22,810	4,500	250	4,250	37,810	20	1,78,630	3,91,050	5,69,680	4,27,350	1,42,330	..	..	..	..	..
Kurnool ..	2,570	13,310	15,880	1,500	5,970	2,970	20	2,950	13,410	2,470	56,890	3,88,280	3,94,170	3,78,930	15,240	..	..	..	..	..
Madura ..	1,590	14,150	15,740	2,000	8,620	1,500	200	1,300	13,620	2,120	17,410	4,750	22,160	2,950	19,210	..	..	..	..	..
Malabar ..	1,480	5,000	6,480	1,850	3,160	700	50	650	6,410	70	54,970	91,200	1,46,170	94,120	52,050	..	..	..	..	..
Nellore ..	2,270	21,900	24,170	3,000	10,840	4,000	300	3,700	21,840	2,380	..	2,08,430	2,08,430	2,08,430	..	..	..	..	..	..
Nilgiris ..	500	1,980	2,480	500	1,120	..	..	..	1,620	860	1,960	6,600	8,560	6,360	2,200	..	..	..	..	..
Salem ..	2,470	11,320	13,790	1,000	7,200	2,100	100	2,000	12,400	1,390	1,24,110	2,40,410	3,64,520	2,40,590	1,23,930	23,280	10,700	33,980	14,430	19,550
Tanjore ..	3,500	22,580	26,080	3,000	17,000	1,310	300	1,010	22,620	3,460	49,030	2,77,970	3,27,000	2,77,260	49,740	430	550	980	550	430
Tinnevelly ..	340	12,250	12,590	2,500	8,040	850	90	760	12,240	350	1,92,740	2,52,850	4,45,590	2,38,710	2,06,880	..	..	..	..	..
Trichinopoly ..	1,370	11,800	13,170	1,500	6,570	1,000	50	950	10,070	3,100	3,52,240	2,06,600	5,58,840	1,70,600	3,88,240	21,870	18,000	39,870	16,140	23,730
Vizagapatam ..	3,320	4,900	8,220	5,500	2,020	..	..	..	7,520	700	810	1,200	2,010	1,180	830	..	..	..	..	..
Total ..	36,560	2,56,580	2,93,140	47,560	1,48,520	34,800	2,130	32,670	2,65,680	27,460	22,55,770	32,43,093	54,98,860	32,97,960	22,00,900	64,140	45,540	1,09,680	62,530	47,150

* Including a loan of Rs. 4,780 from Provincial Services.

(Signed) M. HAMMICK,
Acting Secretary.

(A true Extract.)

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

ORDER—dated 10th February 1887, No. 152, Revenue.

Miscellaneous.

Cattle pound fund.
Village service fund.
Irrigation cess fund.

With these Proceedings, the Board of Revenue submit the revised and budget estimates of receipts and charges of the special local funds noted in the margin, for the years 1886-87 and 1887-88, respectively. The canal and ferry fund budget was separately received and disposed of in G.O., dated 11th January 1887, No. 22.

2. The estimates of the three funds above referred to are approved and passed, subject to the following remarks.

3. *Revised Estimate for* 1886-87.—The receipts and charges of the funds under review amount, respectively, to Rs. 36,06,010 and 35,94,970 against the sanctioned estimate of Rs. 34,91,880 and 35,01,560. The variations are explained in paragraphs 3 to 5 of the Board's Proceedings, but the sanctioned estimate of receipts from the irrigation cess fund for 1886-87, as given by the Board, is erroneous. It is not Rs. 46,650, but Rs. 39,250 (*vide* G.O., 21st May 1886, No. 366). The year is expected to close with a balance of Rs. 23,56,464 in favor of the funds.

4. *Budget Estimate for* 1887-88.—Taking the opening balance at Rs. 23,56,470 in round numbers, the total assets of the ensuing year are estimated at Rs. 59,01,680 and the charges at Rs. 36,26,170, leaving a balance of Rs. 22,75,510 at its close.

5. *Cattle Pound Fund.*—The total assets of this fund aggregate Rs. 2,93,140 against Rs. 2,97,931 in the current year, and it is proposed to appropriate these as follows :—

		Rs.
(1)	Contribution to agricultural services	34,800
(2)	Do. to municipalities	2,130
(3)	Do. to local funds	32,670
(4)	Construction and repair of cattle-pounds	47,560
(5)	Cattle-pound establishments	1,48,520
(6)	Balance	27,460
	Total ...	2,93,140

The receipts and charges closely approximate the revised estimates. The sum of Rs. 47,560 provided for the construction and repair of cattle-pounds exceeds the allotment made on that account in the current year by Rs. 9,850, and the increased provision for next year has been necessitated by the late date at which the order withdrawing the restrictions imposed on expenditure under special local funds was communicated to Collector, in consequence of which it is expected that the whole of the sanctioned amount will not be spent within the current year.

6. *Village Service Fund.*—The receipts and charges of this fund are estimated at Rs. 32,43,090 and 32,97,960, respectively, against Rs. 33,11,340 and 32,85,160—the revised estimate for the current year. The decrease in receipts and the increase in charges, as compared with the revised estimate, are explained in paragraphs 10 and 11 of the Board's Proceedings. The balances of this fund are large in the following districts :—

(1) Salem.	(5) Trichinopoly.
(2) South Arcot.	(6) Godávari.
(3) Chingleput.	(7) Kistna.
(4) Tinnevelly.	

The reason for retaining a large balance in Salem is explained in paragraph 14 of the Board's Proceedings. In South Arcot the Collector contemplates the utilization of the surplus in the construction of village chavadies and tannahs (huts). Nothing is stated as to what it is proposed to do with the balances in other districts. In the Godávari district, although the collection of the village cess has been suspended,* there seems to have been but a slight reduction of the balance. The surplus in

* G.O., 16th February 1885, No. 198.

Chingleput will probably be absorbed when the expected revision of the village establishments is completed. Proposals regarding this should be submitted without further loss of time. In the Kistna district, proposals for applying the balance to the construction of village chavadies* were sanctioned* long ago and the delay in carrying them out as soon as the financial pressure was removed has not been explained. The schemes for the revision of village establishments in Tinnevelly and Trichinopoly, the early submission of which was promised when the budget estimate for 1886-87 was forwarded, have not yet been received, and the Board are requested to see that early attention is paid to this matter. The Government desire that the subject of the utilization of the large balances in the several districts above mentioned may be fully dealt with in the special fund report for 1885-86, which is overdue. The Collector of Nellore should be directed to forthwith explain the delay in the submission of the report repeatedly called for regarding the reduction of the village establishments in his district.

* Paragraph 12 of Board's Proceedings, in G.O., dated 15th February 1886, No. 123.

7. *Irrigation Cess Fund.*—The receipts and charges of this fund are estimated at Rs. 45,540 and 62,530, respectively, so that the balance to its credit, Rs. 61,140 at the beginning of the year, will be reduced to Rs. 47,150 at the end of it. The balance in Salem is still large, although the collection of the cess was suspended ‡ for a year. Unless the Collector can find useful works on which to spend it, the collection of the cess must be suspended until the surplus is wholly exhausted. It is not stated how it is proposed to utilize the large balance in Trichinopoly. The Collector should be called upon to report.

‡ G.O., 23rd December 1885, No. 1398.

8. The Board of Revenue should take steps to ensure the more punctual submission by Collectors of the special local fund budgets. It is presumed that the Collector of Ganjam has been called upon to explain the delay which has occurred in forwarding that of his district.

(True Extract.)

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

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

Exd. A. F. Aaron.

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