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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue Public
Public

DEPARTMENT

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Proceedings of the Madras Government, Public Department
9th May 1871.

No. 50. Read the following letter from the Acting Secretary to the Board of Revenue, to the Chief Secretary to Government, Fort Saint George, dated Madras, 1st May 1871, No. 1826 :—

With reference to G. O., 14th March 1871, No. 334, Public Department, I am directed to submit the following remarks on the measures necessary for bringing the Local Funds' Act into operation. The reports of the Collectors have already been submitted :—

2. The following table shows the Local Fund Circles which the Board think should be constituted in each district :—

District.	Number of Circles.	Description of Circles.
Ganjam...	2	The principal division and the sub-division.
Vizagapatam...	2	The principal division and the sub-division.
Godavery...	2	The divisions of the Collector and Deputy-Collector. The divisions of the Sub-Collector and the Head Assistant Collector.
Kistna...	2	The divisions of the Collector and Head Assistant Collector. The divisions of the Sub-Collector and Deputy-Collector.
Nellore...	1	The whole district.
Bellary...	3	The principal division and the sub-division. The Collector and Deputy-Collector's divisions. The Sub-Collector's division. The Head Assistant Collector's division.
Kurnool...	1	The whole district.
Chingleput...	2	The principal division and the sub-division.
North Arcot...	2	The principal division and the sub-division.
South Arcot...	2	The principal division and the sub-division.
Tanjore...	2	Conterminous with the two zillahs.
Trichinopoly...	1	The whole district.
Madurai...	1	The whole district.
Tinnevely...	1	The whole district.
Coimbatore...	2	The principal division and the sub-division.
Nilgheerries...	1	The whole district.
Salem...	2	The principal division and the sub-division.
South Canara...	1	The whole district.
Malabar...	2	Conterminous with the zillahs.

3. There would be a greater certainty of uniform procedure if the circles were made conterminous with districts, at all events for the first year, but the Act and the Orders of Government with regard to it assume that there will be many cases in which parts of districts will be

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circles, and many of the most experienced Collectors recommend that their districts should be divided. The exigencies of administration and the interests of each district taken as a whole make it undesirable to divide some districts at all or any except one into more than two Circles, but there can be no question that the smaller each Circle can be made consistently with other desiderata the greater will be the interest taken by the Local Fund Board in the duties confided to it. In a large district like Bellary there must be a division if the Local Board are to have real power and authority.

4. In these proposals the Board are in accordance with the suggestions of the following districts:

Ganjam, Vizagapatam, Nellore, Cuddapah, Bellary, Kurnool, Chingleput, North Arcot, South Arcot, Trichinopoly, the Neilgherries, and South Canara.

5. *Godavery*.—The Collector proposes to divide the district into four circles corresponding to the four revenue divisions. The Board think there should be only two, and those shown in the table seem to be the best, both as being compact and as affording the elements of good Local Boards.

6. *Kistna*.—The Collector thinks it would be best to have only one circle during the first year, but it is not desirable to inaugurate a system which is meant not to be permanent.

7. *Bellary*.—The enormous size of this district, and the geographical distribution of the revenue charges, makes it necessary to have three circles, unless, as the Collector of Cuddapah puts it, the whole theory of the Act is ignored.

8. *Tanjore*.—The Collector is in favour of a single circle, but the alternative which he proposes, viz., that there should be two circles conterminous with the two districts seems to be inadvisable, and it has the support of the present Collector, Mr. Morris.

9. *Madura*.—The Collector proposes to divide the district into a separate circle under the Head Assistant, but the Board are afraid that a Local Board under such circumstances and with such restricted views would be a failure. The only alternative seems to be to make the whole district one circle.

10. *Tinnevely*.—The Sub-division is so limited in area, and the Sub-Collector's head-quarters are so near the Collector's, that the Board do not see the advantage of separating the two charges into two circles. It would be better if the north and south could be made separate circles, but, as this is impossible, it will be best to have a single circle only.

11. *Salem*.—The Board are opposed to the connexion of the Head Assistant's Taluqs with the Sub-Collector's. Coimbatore is very inaccessible from Triplicane, whereas Salem is very accessible. There is no real community of interests between the Head Assistant's division and the Sub-Collector's.

* Board's Proceedings, dated 28th April 1871, No. 1,802.

12. *Malabar* has been dealt with in separate Proceedings.

II.—THE DATE FROM WHICH THE RATE ON THE ANNUAL RENT VALUE OF LAND SHOULD BE IMPOSED AND ITS AMOUNT.

13. Section 47 of the Act runs thus:—"In the case of land held on Ryotwari tenure the amount of the local rate shall be entered in the pattah of the landholder."

14. This provision makes it necessary that the levy of the new rate should commence with the Fasly on the 1st July. This will be expedient on all accounts, and more especially with regard to the new tax which is to be collected from Zemindars. The Collectors are unanimous in favour of it.

15. The Collector of Salem anticipates difficulty because he is now engaged in assessing the rate payable by holders of land other than Ryotwari, and the assessment under the old Act must hold good for three years. The obvious remedy if the difficulty really exists is not to make any re-assessment at all, but to continue the assessment of last year, and the Collector should take this course; but the Board apprehend that the effect of a repeal of the law will be to render that part of it which prescribes that assessments once made shall hold good for three years null and void.

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16. The general opinion seems to be in favour of imposing the maximum rate, but some exceptions are recommended as shown in the following table.

District.	Portions to be excepted.	Reasons.
Ganjam.	The whole district. The rate not to be raised for the present.	Recommended by Mr. Ellis on the ground that 6½ per cent. would press heavily at first.
Vizagapatam.	Jeypore, Raygudda, and Gunupur.	These High Tracts should not be subjected to the Act.
Godavery	None.	
Kistna	Do.	
Nellore	Do.	
Cuddapah	Do.	
Bellary	Do.	
Kurnool	The rate should not be raised in the taluqs in which the new settlement has not been introduced.	Assessment high and unequal.
Chingleput	None.	
North Arcot.	Half the rate in certain proprietary estates.	Because the lands are burdened with a heavy assessment.
South Arcot.	Trinomally and a few villages in Cuddalore.	Poverty.
Tanjore.	Trirapundi and Puttukotta.	Poor land; want of irrigation and drainage; poverty.
Trichinopoly.	None.	
Madura.	The whole district. Half an Anna in the Rupee.	Perhaps means that the maximum rate should be levied.
Tinnevely	The whole district. Half an Anna in the Rupee.	Apparently because it is sufficient for present requirements.
Coimbatore	None.	
Neilgherries	Do.	
Salem	Do.	
South Canara.	The whole district. The rate not to be raised for the present.	Because it is sufficient for the present at all events.
Malabar.	Vide separate Proceedings.	

17. The Board are not of opinion that any exception should be made. Of course the Act should not be put in force in the Agency Tracts of Ganjam and Vizagapatam.

18. The Collector of Tinnevely must have made some mistake when he calculated that the cess at the present rate would be sufficient for all requirements. The cess now yields about Rupees 1,20,000 a year. The amount of peishcush in Tinnevely is Rupees 3,08,047. Hence a half Anna Cess under the new Act would yield about Rupees 1,15,000, two-thirds of which is Rupees

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76,667. The estimated expenditure from the Road Fund alone this year is Rupees 1,75,560, and the Collector himself calls attention to the fact that there are twenty-one grant-in-aid schools in the district.

TOLLS.

19. The Board have carefully considered the subject of tolls with reference both to the year of the Road Fund and the observations of Government in their Order of 14th March 1871, No. 1115. It has been decided after long deliberation that tolls are a legitimate means of raising money for maintaining roads, and it only remains to determine how they may be made efficient and profitable without being unnecessarily vexatious to the people.

20. The Board consider that the general rule should be that toll-gates must be placed on all made-roads with maintenance allowances and open for traffic (whether gravelled and bridged or not) at intervals of about twenty miles, subject to the following conditions:—

- 1.—In coast districts, and especially in those on the east coast north of Madras, tolls must not be placed so as to interrupt salt traffic.
- 2.—Branch roads to minor ports at which trade is not yet established should not be tolled.
- 3.—New toll-gates should not be placed so as to tax traffic which passes a municipal toll-gate within about twenty miles.
- 4.—Toll-gates must not be placed where the toll can be easily evaded by leaving the road, nor where the traffic is obviously too small to make a toll-gate pay. Bridges and passes (and sometimes ferries, will generally be the best places.
- 5.—In the exceptional districts of Madras and Malabar, the toll-gates should be more numerous than in other districts.
- 6.—The collection of tolls should be rented out to contractors wherever this course is feasible.

21. If Government adopt these views, or any uniform principles at all, it is necessary to call on Collectors to revise their proposals.

22. With regard to the rate of tolls, the Board think there should be two rates, the higher for the trunk roads for which large maintenance allowances are required, and the lower for ordinary district roads.

The Board will now notice the suggestions of the Collectors in order.

24. *Chingleput.*—The toll-gates near Berhampore are inadvisable, unless the localities free all through traffic from the Municipal tolls. Toll-gates at Hoomah, Berhampore, where the Chicacole river crosses the trunk road, on the Nowpada salt roads, and on the roads to the W. and E. salt platforms, are objectionable as interfering with salt traffic; those on the Barwah are objectionable because Barwah and Poondy are struggling ports; that on the road from Aska to S. is objectionable because the road is still unmade and traffic not established; and those near Purlah Kinedy because the road system of that estate has been formed out of its private funds and is now pronounced to be complete or very nearly so. On the other hand, tolls should be placed on the trunk road south of Chingleput (instead of near Ganjam where there is a ferry over tidal water), at Itchapore, at the Barwah river, at the Poondy river, on the Calingapatam roads near Narasanapetta, and (on the road to Chicacole) at the entrance to Calingapatam. It will be better to place a toll at the entrance to Gopavaram than on each of the two roads leading to it, and at Bunnodra (or near it) instead of at the Bunnodra bridge should be tolled.

25. *Vizagapatam.*—The Collector proposes to toll only the roads from Vizagapatam to Bondara and to Palcondah. The number of the Municipalities and the fragmentary character of the roads in this district make it difficult to introduce tolls, but it appears to the Board that toll-gates might be placed at Ankapilly, at Lucavarapucotta, at Ramabadrappooram (on two roads), and at Palcondah. When the principle has been fixed the Collector will probably be able to select other sites.

26. *Godavery.*—The Collector proposes to have no toll-gates. He has probably overlooked the fact that the trunk road should be tolled, and the Board do not see why other roads, such as the road from Cocanada to Nursapore, should not be tolled also. Roads along tank-banks and over which salt traffic passes, should be free from tolls.

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27. *Kistna.*—The Collector proposes only one toll for the present. Many more should be established.

28. *Nellore.*—The Collector proposes to have no tolls except the one now existing at the Nellore Anicut, but the Board are not convinced by his reasoning on the subject.

29. *Madhapah.*—The sites proposed are good, but the number is insufficient.

30. *Bellary.*—The Collector recommends that no tolls should be imposed on the Salt Road. The Board dissent.

31. *Kurnool.*—The Collector proposes to have proposed a sufficient number of well-situated toll-gates.

32. *Chingleput.*—The Collector proposes to have no tolls. The district is exceptionally circumstanced. It is very poor, but the fact that it surrounds the town of Madras has caused it to be traversed by an unusual number of roads leading right through it, over which large traffic drawn from outside the district passes. The Board think these circumstances show that tolls should be more numerous and lucrative here than in most other districts. The rule should be that a toll-gate should be placed on every ten miles of trunk roads, on each suburban road if the traffic is sufficient to make a toll-gate pay, and on every twenty miles of local roads according to the general system. The salt roads should not be tolled.

33. *North Arcot.*—Many more tolls than the Collector has recommended should be imposed, especially on the trunk roads, the Wandewash and Conjeveram roads, and the road from Chittoor to the Railway.

34. *South Arcot.*—The cusbahs are good sites for tolls in this district, but others ought to be also established.

35. *Tanjore.*—The situations the Collector has proposed for tolls are good, but many more should be established. Tanjore is a rich district in which made-roads are numerous and expensive, and tolls will be felt to be less burdensome than elsewhere.

36. *Trichinopoly.*—The Collector proposes to have no tolls this year, but the trunk roads should certainly be tolled, and toll-gates might be placed on the Odiarpolliem, Torriore, and Caroor roads.

37. *Madras.*—The Collector has not yet submitted his list of sites.

38. *Tinnevely.*—The Collector proposes to have no tolls. His argument that the Local Fund now raised for all purposes has already been dealt with. There is no reason why tolls should not be levied in Tinnevely as in other districts.

39. *Cuddalore.*—The Collector's list seems to have been framed on correct principles and with great care. The only remark that seems to be called for is with regard to the proposal that certain gates should clear certain other gates. According to the Act, payment at any one gate clears every other gate for the day in which it is made.

40. *Nagherries.*—This district is already well tolled, but a toll-gate might be placed on the road from Kotagerry to Wellington.

41. *Salem.*—The sites proposed are not sufficiently numerous.

42. *South Can.*—The sites proposed by the Collector are judiciously selected, but others should be also established, especially in the north and south of the district.

43. *Malabar.*—This district has been dealt with in separate proceedings.

IV.—LOCAL FUND BOARDS.

44. The Board have no remark to make with regard to the lists of Members of Local Fund Boards, except that they should be revised after rules with regard to the manner of transacting business and its nature have been laid down by Government. In some of the circles, and notably in that of the principal division of North Arcot, the different parts of the circle do not seem to be sufficiently represented. In the proposals for the Tanjore Zillah circles it is apparently an oversight that the Superintending Engineer is placed on the Negapatam but not on the Tanjore Board.

Read also the following Report of the Collectors of the several Districts:—

From the Acting Collector of Ganjam.	Date	1871, No.	359.)
Collector of Vizagapatam.	1st April	283.)	
Collector of the Godavery District.	25th March	102.)	
Officiating Collector of the Kistna District.	29th "	270.)	
Collector of Nellore.	29th "	74.)	
Collector of Cuddapah.	31st April		
Acting Collector of Bellary.	"		
Collector of Kurnool.	"		
Acting Collector of Chingleput.	21st March	123.)	
Collector of North Arcot.	29th & 31st Mar.	104.)	
Collector of South Arcot.	29th March	104.)	
Officiating Collector of Tanjore.	21st April	104.)	
Acting Collector of Trichinopoly.	3rd "	64.)	
Collector of Madura.	1st and 5th April		
Collector of Tinnevely.	31st March		
Collector of Coimbatore.	8th April		
Commissioner of the Neilgherry.	19th "		
Collector of Salem.	1st March		
Acting Collector of South Canara.	1st "		
Collector of Malabar.	1st and "		

No. 51.

Ordered: 9th May 1871.

His Excellency the Governor in Council proceeds to the recommendations of the Collectors and of the Board of Revenue on the Madras Local Funds' Act in the several Districts.

2. *Ganjam*.—In Ganjam, the maximum rate of one anna in the Rupee will be imposed. The circles will be constituted as recommended by the proposed Members of the Local Board, is approved. The Collector will submit, without delay, a revised list of places of residence of the Members. The landed interest will be represented, and Tahsildars and Sub-Magistrates, as a rule, will be nominated as Vice-President. The maximum rate will be one anna in the Rupee.

3. *Vizagapatam*.—The Collector proposes two circles. The names submitted are approved, but the Maharajah of Vizagapatam is not nominated as Vice-President. The maximum rate will be one anna in the Rupee.

4. *Godavery*.—In this District the divisions under the charge of Head Assistant Collectors will form one circle, and the rest of the District will be divided into two circles. Throughout the District nine pies in the Rupee will be levied. The Boards must be furnished.

5. *Kistna*.—The Government approve the proposal to combine the Collector's and Head Assistant's Divisions forming one circle, and the Deputy Collectors' Divisions another. The rate levied will be one anna in the Rupee. The Board proposed for the principal division is too large. The Collector will submit a revised list, reducing the number to eight.

The Superintendent Engineer, who resides at Masulipatam, should be a Member of the Board for that circle. Lieutenant-Colonel Bird is a salaried officer of Government, and cannot be treated as a non-official Member.

6. *Nellore*.—The Collector does not recommend the sub-division of this District, which will accordingly be formed into a single circle. The rate to be levied will, for the present, be declared to be one anna in the Rupee; but the Government will be ready to sanction, under Section 37, the remission of a portion of the rate in the poorer taluqs referred to in the Collector's letter. The Board proposed is too numerous, and the Government should be nominated. A fresh list is called for.

7. *Cuddapah*.—The division of this District into two circles conterminous with the principal and sub-divisions is recommended by the Collector and the Revenue Board. The Government approve this proposal. The list of persons nominated for the Sub-Division Board must be revised; the Tahsildar of the station at which the Board is to meet being retained; and the Government await the submission of a list for the principal division. The full rate will be levied in Cuddapah.

8. *Bellary*.—It seems necessary to form three circles, as proposed, in the Bellary District. The Boards nominated do not appear strong ones, and the Government resolve to request the Collector to revise the lists, adding the Superintendent Engineer, whose head-quarters are at Bellary, to the Board for the Bellary Circle. The Head-quarters and other Sheristadars should be omitted, and, as a rule, Tahsildars should not be nominated unless the head-quarters of their taluqs are within a such easy distance of the place at which the Board is to meet that their attendance will not interfere with their ordinary duties. The full rate will be imposed in Bellary.

9. *Kurnool*.—The Government agree with Mr. Chase that the District should not be divided. The rate throughout the District will be nine pies in the Rupee. The proposed Board, with the exception of the Acting Head Sheristadar, is approved, but the Assistant Collector will be appointed Vice-President.

10. *Chingleput*.—As proposed by the Acting Collector there will be two Local Fund Circles coincident with the principal and sub-divisions. The rate will be nine pies. The list of Board Members submitted will be returned to the Collector for revision. The Assistant Collector's name will be removed from the list, and for the two Executive Engineers nominated for the principal division should be substituted the Superintendent Engineer and Hon. J. Arbuthnot, and some one should be nominated in lieu of the Sub-Division Sheristadar. The Tinnalore Jaghireddar will be nominated as Vice-President.

11. *North Arcot*.—The District will be divided into two circles. The rate will be fixed at nine pies. The Boards are too numerous, and must be re-cast by the Collector. All Sheristadars should be omitted, and the Government are of opinion that the Jaghireddar of Arnee should be a Member of the Board in whose circle his Jaghires lies.

12. *South Arcot*.—In South Arcot the Southern Taluqs of Virdachalam, Chokkikulam, and Kallacurichi, forming the sub-division, will constitute one circle, and the rest of the District will form a second circle. The proposed Local Boards must be re-cast. The imposition of the maximum rate will now be notified; but the Government will be prepared to remit a portion of it in Trinomalay and the "Goondoo Gramam" on definite proposals being made to that end.

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13. *Tanjore*.—The Government adopt the Revenue Board's recommendation that two circles, conterminous with the Zillahs of Tanjore and Tranquebar, should be constituted in the District. Nine pies in the Rupee will be levied. The proposed Local Boards are approved, the Superintending Engineer being substituted for the Executive Engineer, No. 1 Range, in the Tanjore Board, and placed on the other Board by the Executive Engineer, No. 2 Range, whose name the Collector will report.

14. *Trichinopoly*.—The Government agree with the Acting Collector that the District should not be sub-divided. The proposed Local Board is approved. The full rate will be imposed.

15. *Madura*.—The District will be sub-divided into two circles, the Zemindary divisions of Ramnad and Sivagunga with the taluqs of Madura and Melur forming one circle, and the remaining portion of the District the other. The rate will be nine pies. The Collector is requested to submit revised lists of Members for Boards without delay.

16. *Tinnevely*.—The Collector's recommendation for the division of the District into two circles is approved. The rate will be nine pies throughout. The Local Board must be reduced to sixteen or eighteen Members for each circle. Tahsildars should, if possible, be excluded.

17. *Coimbatore*.—The Government do not agree in the Collector's proposal to constitute the taluq of Collegal a separate circle. In their opinion, the best division of the District will be to unite the Sub-Collector's division of Pulladum and Pollachy under the designation of the "Southern Circle," and to form the rest of the District into one other circle. Revised lists of the Local Boards should be submitted. Each should consist of about sixteen Members. The full rate will be levied.

18. *Salem*.—In the Salem District, two circles conterminous with the principal and sub-divisions will be formed. The Collector will submit revised lists of Members of the two Boards, which should each consist of about eighteen Members. The full rate will be imposed.

19. *Neilgherries*.—The Commissioner's proposals are approved, viz., a single circle and the full rate of one anna.

20. *Malabar*.—The Government approve the Revenue Board's proposal to form two circles conterminous with the Zillahs of Tellicherry and Calicut in this District. They cannot entertain the proposal for special legislation for the District at present. The Local Board proposed by the Collector is much too numerous, and the list will be returned for revision. The full rate will be levied. Should it be necessary to establish differential rates of land-cess under Section 37 in favour of landholders under peculiar tenures in Malabar and Canara, the Government will be ready to entertain any recommendations which the Collectors and the Revenue Board may deem it necessary to make at this point.

21. *South Canara*.—The District will form a single circle. The full rate will be imposed. The Board proposed by the Acting Collector is altogether too large, and the list will be returned for revision with reference to the remarks as to the constitution of Local Fund Boards incidentally made above regarding other Districts.

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22. The Government are of opinion that the question of the levy of tolls must be much more carefully considered and reported on in greater detail before a decision can be come to on it. His Excellency in Council is not prepared to sanction such general resort to tolls on a uniform system in large tracts of territory as the Board of Revenue recommend. Tollage levied with propriety for bridges, ghats, and works which have entailed an ordinary expense, and on roads to which the traffic of various Districts converges. They should not at present be resorted to on other than lines of through traffic—not on cross-roads, except, as above, in exceptional cases, e.g., at important bridges—nor in places where they can easily be evaded, nor where the traffic is so small that the expense of collection exceeds twenty-five per cent. of the gross collection, in which means of obtaining prompt redress for vexatious or fraudulent acts by toll-keepers do not exist. The Local Fund Boards will be instructed to give their careful consideration to the subject of tolls and to make definite proposals, keeping in view the principles here laid down.

23. With regard to the date from which the Act is to operate, the Government observe that the preparation of the budgets and other accounts will be much facilitated by a declaration that it shall take effect from the beginning of the official year, and, as all assessments for periods including a portion of the official year 1871-72 of the road-cess and other taxes for which those under the Local Funds Act are to be substituted will hold good under Section 2 of the Act, no additional taxation will be imposed on the people by the adoption of this course. The Government are advised that there is nothing in the Act to prevent them from issuing such a declaration, and they direct that a Notification be published accordingly.

24. The Collectors and Presidents of Municipalities in all Districts should submit without delay, through the Board of Revenue, detailed lists of the Institutions to be transferred to the Local Fund Boards and Municipal Commissions under Section 10, et seq. of the Local Funds' Acts, and under Sections 15 and 16 of Act III. of 1871, showing roughly the estimated receipts and charges of such institutions. They will observe that Rate Schools under Act VI. of 1863, which under Section 9 vest in the Local Fund Boards, on the extension of the Act, are not referred to in Section 10, and are not to be included in these Lists. The revised Nomination Lists of the Local Funds' Boards now called for will be submitted direct to Government with the least possible delay.

25. Resolved that the following Notification be published:—

NOTIFICATION.

At Saint George, 9th May 1871.

His Excellency the Governor in Council, under Section 3 of the Madras Local Funds' Act of 1871, hereby declares the several Districts, and parts of Districts, specified in the annexed statement, to be circles within the meaning of the said Act, and direct that the Act shall have effect in the said circles from the commencement of the current official year 1871-72. Under Section 2 of the Madras Local Funds' Act the assessment of road cess already made under Act III. of 1863 (which is the Fusly year now current), will subsist and be valid until the close of the Fusly, that is to say, until the 30th June 1871. The rate of cess to be levied in each circle under Section 36 of the Madras Local Funds' Act, from and

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after 1st July 1871, will be that specified in the last column of the statement hereto annexed:—

District.	Designation.	Divisions.	Rate of land cess per Rupee.
Ganjam	Chikac	Shantapur, Ganjam, Sarpada, Gumsur	One anna.
		Chicacole, Narsanipett, Lakkaly, Purakimedy.	Do.
Vizagapatam	1. Vizagapatam	Parastipur, Palconda, Chipurpully, Bobbili, Gajaputtagaram, Vizianagram, Bimlipatam, Vizagapatam, Srirangavarapukota	Do.
	2. Narsapatam	Viravully, Ankapi'li, Golconda, Survasiddy	Do.
	3. Cocanada	Ramachandrapur, Amalapur, Cocanada, Coringa, Narsapur, Bhimavaram	Nine pies.
Godavery	2. Rajahmundry	Rajahmundry, Peddapur, Yernagudem, Ellore, Panuku	Do.
	1. Masulipatam	Bandar, Repalli, Gudivada, Bezawada, Nandigama, Nuzid, Visakhapatnam	Do.
Kistna	2. Guntoor Circle.	Guntoor, Sattanapalli, Bapatla, Narsarowpe, Vinukonda, Palnad	Do.
Nellore	Nellore	The whole District	One anna.
	1. Bellary	Bellary, Raidrug, Hospett, Kuthighi, Hurpuli, Hadagulli	Do.
Bellary	2. Pennakonda	Dharmavaram, Pennakonda, Hindupoor, and Madaksira	Do.
	3. Gooty	Adoni, Alur, Gooty, Anantapur, Tadipatri	Do.
Kurnool		The whole District	Nine pies.
Cuddapah	1. Cuddapah	Cuddapah, Badvel, Sidhout, Jammalamadugu, Pulivendur, Proddatur, Pullarapett	One anna.
	2. Madanapally	Madanapally, Madiri, Boyachoti, Volipatam	Do.
Chingleput	1. Sydapet	Sydapet, Ponneri, and Trichinopoly	Nine pies.
	2. Chingleput	Madurantakum, Chingleput, Chingleputram	Do.
	1. Chittoor	Chittoor, Goriattum, Wallajapett, Palmanair, Kangoondi, Punganoor, Chendragiri, Carvaitungger, Kalastri	Do.
North Arcot	2. Vellore	Vellore, Polur, Arcot, Wandiwash, Arnee	Do.
	1. Cuddalore	Cuddalore, Tindivanam, Trinomala, Villapuram, Trikalore	One anna.
S. Arcot	2. Virdachalam	Virdachalam, Chellamburam, Kallacherohi	Do.
	1. Tanjore	Tanjore, Combaconam, Mannargudi, Pattinikottai	Nine pies.
Tanjore	2. Negapatam	Negapatam, Mayavaram, Shealli, Nannilam, Tritrapundi	Do.
Trichinopoly	Trichinopoly	The whole District	One anna.
	1. Madura	Madura, Melur, Ramnad, Sivagunga	Nine pies.
Madura	2. Dindigul	Dindigul, Palani, Periyakolam, Tirumangalpur	Do.
	1. Tinnevely	Tinnevely, Tenkasi, Srivelliputhur, Sattur, Sankaranainarcovil, Ottapidaram	Do.
Tinnevely	2. Shermadevi	Tenkasi, Ambasamudram, Nanguneri	Do.
	1. Northern	Coimbatore, Perundurai, Bhowany, Suttananganam, Collegal	One anna.
Coimbatore	2. Southern	Caroor, Palladam, Pollachy, Dharampattam, Ollamalkottah	Do.
	1. Salem	Salem, Ahtoor, Trichengode, Nankul, Uthangiri, and Tripatore	Do.
Salem	2. Oosoor	Oosoor, Dharampattam and Krishnagiri	Do.
Neilgherries	The whole District		Do.
	1. Calicut	Calicut, Ernad, Palghat, Valluvanad, S. & S. E. Wynad, Ponnani	Do.
Malabar	2. Tellicherry	Cherakul, Kottayam, Karumbraud, N. Wynad	Do.
South Canara	Canara	The whole District	Do.

(By order of His Excellency the Governor in Council.)

Acting Chief Secretary.

To the Board of Revenue. To the Collector of
Revenue Department. Accd

1879/74

77-1530
City of 18711 3M. 18715.

PUBLIC.

THE BOARD OF REVENUE

Dated May 20th.

Recd. 20th

R. O. 20th May 1871. No. 619

MAY.
Nos. 50-51.

Passing orders on the recommendations of the
Directors and of the Board of Revenue for the
introduction of the Madras Local Funds Act in the
several Districts.

RECORDED.

18th Aug 1871

J.