M.R.O. 14—13,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2110 Press ~~Mis.~~

212. 213

Dated 17—11—1864.

Not to be folded or roughly handled

No. 212. Read the following letter from F. LUSHINGTON, Esq., Deputy Auditor and Accountant General Fort Saint George, to the Secretary to the Government of India, Financial Department, dated Fort Saint George, 22nd October 1864, No. 2,832 :—

SIR,

With reference to your Circular letter No. 1,973, dated 19th August last, to the Deputy Auditors and Accountants General, Bengal, Bombay, North-Western Provinces, Punjab, and Central Provinces, directing the preparation and transmission to this office of a statement exhibiting the amount of each item of receipt credited to Local Funds in 1863-64, in each of those Presidencies, with a view to my reporting for the information of the Government of India, what items among such are taken as Imperial receipts in this Presidency, I have the honor to annex a Memorandum containing the remarks of this office upon the several items referred to in the return of each Presidency. In this Memorandum, I beg to observe, are omitted such items as are taken under Local Funds in the accounts of the Madras Presidency also. A few of the items such as Estate Guage Fund in North-Western Provinces and Nuzzool Fund in Central Provinces are also left out without remark, as I am unable to form any idea of the nature of the receipts and disbursements referred to by them.

MEMORANDUM.

PUNJAB.
Local Agency Fund. — In the Madras Presidency the rents of houses are credited to the Public Works Department, and those of Gardens and Lands to Land Revenue, Miscellaneous.

Prison Labor Fund. — The sale proceeds of Prison Labor are credited to Law and Justice, the charges for maintaining the convicts being borne by the State. No separate fund is formed for exhibiting the receipts and disbursements on this account.

Municipal Fund. — The transactions on account of Municipal Funds are not shown in the Government accounts.

Forest Conservancy and Grazing Funds. — In those Districts in which the operations of the Forest Department extend, the Forest receipts are credited as Imperial Revenues, but when the Collector is entrusted with the duty of conserving the Forests of the Districts, the receipts and disbursements on account of Forest collections are shown under "Jungle Conservancy Fund." Grass rent for cattle grazing in small tracts of land is credited to District Road Fund ; and grass rent for cattle grazing in jungles or large tracts of land, are taken under Land Revenue. Collections on account of cattle grazing made by Officers Commanding stations are brought to account separately by Paymasters.

Educational Cess Fund. — The cess levied for the Establishment and maintenance of Schools under the Madras Education Act VI of 1863, is not brought to account by Government. The sums raised by private contributions for constructing Educational buildings are credited to the Educational Building Fund. The contributions made by private parties on account of Scholarships, Prizes, &c., are invested in Government Promissory Notes, and the interest accruing upon them is credited to Deposits, which head is again debited when the necessary payment has to be made.

Sheriff's Fund. — The same as "Process Service Fund" in Madras, introduced under Act III of 1863.

Police General Fund. — No such Fund exists in the Madras Presidency ; the cost for Police Guards supplied to private parties being borne by Government, the recoveries for the same are credited to Police.

Sanitarium Funds. — None in Madras.

Provincial Ferry Fund. — The receipts of Ferries on Imperial lines of road are credited to District Road Fund.

BENGAL.

Trust Funds. No such Funds exist in Madras: the investments made for any charitable and Educational purposes are dealt with in the manner pointed out in the remark opposite to Educational Cess under Punjab.

Public Works Funds. It is not known what description of collections is credited to the Fund for the improvement of Government Estates; the same remark is also applicable to Chittagong Chowk Tax Fund, and Muldah Bazaar Fund; the other items excepting those noted under Punjab appear under District Road Fund.

Miscellaneous Funds. With the exception of the Police Superannuation Funds, which are exhibited in the Madras accounts under Service Funds, the other items referred to, under this division, seem to be peculiar to Bengal.

BOMBAY.

Educational Funds. Already noticed under Punjab and Bengal.

Miscellaneous Funds. With the exception of Port Funds and Pound Fund, which exist in Madras under those names, and Toll and Ferry Funds which appear under District Road Fund, the other items entered under this Division do not seem to be applicable to this Presidency.

CENTRAL PROVINCES.

Chundah Fund. This has no existence in Madras.

Putwarree Fund. The village Accountants in the Madras Presidency were paid in 1863-64 by Government, pending the introduction of the village cess leviable under the Madras Act IV of 1864.

Tulbanah Fund. Presumed to be the same as "Process Service Fund."

NORTH WESTERN PROVINCES.

Village School Fund. The School Fees collected in the Government schools are credited to a head called "School Fee Fund" in the Madras Presidency. It is not known what items the head "Village School Fund" is intended to receive credit for.

District Dâk Fund. The charges on account of District Dâk Establishments are borne by Government in the Madras Presidency.

Cantonment Bazaar Fund. Appears in the Military Accounts.

The other Funds entered in the List from the Deputy Auditor and Accountant General of North Western Provinces, excepting such as may have been already noticed, seem peculiar to that Administration.

(True Copy.) (Signed) F. LUSHINGTON,

(Signed) J. MACKEY,
Acting First Assistant Accountant General.

To the Secretary to Government, Revenue Department, with reference to G. O. dated 13th September 1864, No. 1,682, inclusive of copies of Statements received from the Presidencies of Bengal, Bombay, North-Western Provinces, Punjab, and Central Provinces.

Ordered that the following letter be despatched.

No. 213. From J. D. SIM, Esq, Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, dated 17th November 1864, No. 2,110.

SIR,

Local Funds.

1. I am directed to submit, for the consideration of the Right Honorable the Governor General in Council, the following remarks on the report* of the Accountant General of this Presidency on the Local Funds of Madras as contrasted with those of the other Presidencies.

* To the Financial Secretary, Government of India, dated 22nd October 1864, No. 2,832.

Proceedings of the Madras Government, Revenue Department, 17th November 1864.

I. There is a slight verbal inaccuracy in Mr. Lushington's note on "Forest Conservancy and Grazing Funds." In this Presidency the Collectors are charged with the conservancy of Village *Jungles*, which contain little more than scrub and firewood, and are subject to prescriptive claims on the part of the villagers. "*Forests*" are under the Forest Department, and the proceeds are in all cases strictly credited to the State. The Jungle Conservancy Fund comprises receipts from firewood, charcoal, &c., and is applied to the improvement and extension of these jungles, which are of very great importance to the people. The Forest Department could not conserve such scattered jungles, nor could the proceeds be administered more advantageously than under present arrangements. A revenue of about Rupees 18,000 per annum is realized from the Sreeharicottah Jungles, which are under the management of the Collector, and chiefly supply the Madras market with firewood. I am directed to request that this small item may be passed in future to the head of Local Fund, as the Government will thus have it in their power to improve these jungles. The Grass Rents credited to Local Funds are derived merely from the esplanades of old forts, banks of channels, and the like petty sources.

II. The receipts from Ferries on *Imperial* roads have been credited to Local Funds only from the commencement of the current official year, under the order of the Supreme Government, dated 28th January 1864, No. 516.

III. The Village Accountants of this Presidency were paid in 1863-64 by Government in some Districts only and in these there were per contra receipts.

2. In other respects Mr. Lushington's report is correct.

3. The Governor in Council has been much struck by the very liberal appropriations to "Local Fund" in the other Presidencies, and he hopes that, with the facts which these papers disclose before them, the Supreme Government will extend the same liberality to Madras.

4. In the Bengal Statement the very large sum of Rupees 6,67,705 appears credited to Local Fund as "Calcutta Canal and Nuddea River Tolls." The subject was alluded to in the Financial Statement of the Honorable Sir C. E. Trevelyan, and the enquiry which this naturally initiated has shewn the Government that the same reasons exist for treating Cochrane's Canal at Madras in the same manner. This canal runs through the town, and was originally constructed by a private individual from whom it was purchased in 1837, for Rupees 1,43,854. The canal is about twelve miles in length and runs from Madras to Ennore. The marginal Statement shews that since the canal was purchased, it has repaid purchase money as well as all charges, improvements, and repairs, and has a balance to its credit of Rupees 3,92,550 with an annual net income of about Rupees 24,000. I am directed to request that for the same reasons and on the same principle as the Calcutta and Nuddea tolls and their balances were made over to the Bengal Local Fund, Cochrane's Canal with its balances may be made over to that of Madras. The canal tolls, I am to add, are now levied by the Collector, and henceforth the Imperial Treasury will be relieved from all charges on this account, as well as for the maintenace, improvement, and repair of the canal and its appurtenances. The sum to be transferred is but two-thirds of that transferred to Bengal.

		Rs.
Receipts from Tolls		8,36,785
Deduct.		
Purchase	1,43,854	
Establishment, Repairs, and Contingencies	1,85,266	
Improvements	1,12,115	
		4,44,235
Clear profit		3,92,550

5. The Local Funds of the other Presidencies (Bombay excepted) shew considerable receipts from "Convict Labor Fund." This is explained by the Accountant General of the Punjab to be "a fixed grant from the Imperial Revenue in lieu of convict labor, which was formerly available for local works." In this Presidency no such Fund has hitherto been allowed, and as the Government are not aware of any difference in the treatment of convict labor in this and the other Presidencies, I am to request that an annual grant equal to that allowed to the North

	Rs.
Bengal	2,73,719
North Western Provinces	45,065
Punjab	40,993

Police.

Western Provinces say Rupees 45,000, may henceforward be made to Madras. The Bengal item probably includes arrears, a claim which this Government are willing to waive.

6. There are various other items, ex. gr., the "Fund for the improvement of Government Estates" in Bengal, the "Cotton Improvement Fund" of Bombay, the "Local Agency Funds" of the North Western Provinces and the Punjab, and the "Nuzzool Fund" of the Central Provinces, which would seem to warrant similar claims on behalf of this Presidency; but the information which this Government possess regarding them is insufficient to justify such an application at present.

Forest Conservancy & Grazing Funds. In those Districts in which the operations of the Forest Department extend, the Forest receipts are credited as Imperial Revenues, but when the Collector is entrusted with the duty of conserving the Forests of the District, the receipts and Disbursements on account of Forest collections are shewn under "Jungle Conservancy Fund" Grass rent for Cattle grazing in small tracts of land is credited to District Road Fund, and grass rent for cattle grazing in jungles or large tracts of land, are taken under Land Revenue. Collections on account of Cattle grazing made by Officers commanding stations are brought to account separately by Paymasters.

Educational Cess Fund. The Cess levied for the Establishment & maintenance of Schools under the Madras Education Act. VI of 1863 is not brought to account by Government. The sums raised by private contributions for constructing Educational Buildings are credited to the Educational Buildings Fund. The Contributions made by private parties on account of Scholarships, Prizes, &c. are invested in Government Promissory Notes & the Interest accruing upon them is credited to Deposits which head is again debited when the necessary payment has to be made.

Sheriff's Fund. The same as "Procep Service Fund" in Madras introduced under Act. III of 1863.

Police.

Police General Fund. } No such Fund exist in the Madras Residency; the cost for Police guards supplied to private parties being borne by Govt., the recoveries for the same are credited to Police

Sanitarium Funds. } None in Madras.

Provincial Ferry Fund } The receipts of Ferries on Imperial lines of Road are credited to District Road Fund.

Bengal

Trust Funds. No such Funds exist in Madras: the investments made for any Charitable and Educational purposes are dealt with in the manner pointed out in the remark opposite to Educational Cess under Punjab.

Public Works Funds. } It is not known what description of collections is credited to the Fund for the improvement of Govt. Estates — the same remark is also applicable to Chittagong Chowk Tax Fund; & Mukdah Wagaon Fund; the other items excepting those noted under Punjab appear

appear under District Road Fund.

Miscellaneous Funds. } With the exception of the Police Superannuation Funds, which are exhibited in the Madras accounts under Service Funds, the other Items referred to, under this division seem to be peculiar to Bengal.

Bombay Educational Funds. } Already noticed under Punjab and Bengal.

Miscellaneous Funds } With the exception of Port Funds & Pound Fund, which exist in Madras under the names and Toll & Ferry Funds — which appear under District Road Fund, the other items entered under this Division do not seem to be applicable to this Residency.

Central Provinces

Chundah Fund. --- } This has no existence in Madras.

Putwarree Fund. } The Village Accountants in the Madras Residency were paid in 1863-64 by Govt. pending the introduction of the Village Cess leviable under the Madras Act. IV of 1864.

Tulbanah Fund. } Presumed to be the same as "Rocus Irwin Fund".

North West. Provinces

Village School Fund. } The School Fees collected in the Govt. Schools.

schools are credited to a head called "School Fee Fund" in the Madras Presidency. It is not known what items the head "Village School Fund" is intended to receive credit for.

District Dâk Fund } The charges on account of District Dâk Establishments are borne by Govt. in the Madras Presidency.

Cantonment Bazaar Fund } Appears in the Military Accounts.

The other Funds entered in the List from the Dy. Auditor and Asstt. General of North-Western Provinces, excepting such as may have been already noticed, seem peculiar to that administration.

I have the honor to be
Sir
Your obed.t Servant
Signed J. F. Lushington
Dy Aud.r & Acc.t Gen.l

/ True copy /
[illegible]
Lt. 1st Ass.t Acc.t Gen.l

To The Secretary to Govt.
Revenue Department
North

Compd. L. Swarbrick.

Reference P.G.O. dated 13th September 1864. No. 1682. inclosing copies of Statements received from the Presidencies of Bengal, Bombay, North Western Provinces, Punjab and Central Provinces.—

5

No 3148.

To

The Deputy Auditor General
Madras

Dy Aud.r & acc.t Gen.l Office
Lahore the 25th of August 1864.

Sir,

In compliance with instructions received from the Financial Secy to the Govt of India No 1973 dated 19th current I have the honor to forward herewith a Statement of the amounts credited to the several Local Funds of this Province in the year 1862/63.- I have been obliged to avail myself of the privilege allowed in para 3 of Mr. Cushmglon's letter owing to the district returns of the funds for the past year not being finally closed.

2. As the receipts of the funds have always appeared in aggregate in the district returns furnished to this Office I am unable to comply with the Financial Secy's desire to give the several items of receipts of each fund. But I shall give a brief account of each; and this

perhaps

Rec.d 13 Sept./64 No 204-205
Ans.d 20 " " 30.
28 Jany

Rec.d 19 Sept./64 No 2299.
Ans.d 27 " " 2332.
Encl. Statement.

No 212.

28 Jany/65

perhaps may answer the object in view -

(1) District Road Fund is a one per cent Cess on the Land Revenue levied in lieu of the legal obligation of Land holders to Keep in repair the roads passing through their lands - It is credited in gross and there are no special charges of collection, as it is collected with the Land Revenue. - It is expended on repairs and construction of roads the unexpended balance at the close of each year being carried to the amalgamated "Surplus Road Fund" for particulars of which see below -

(2) District Ferry Fund - The assets are chiefly derived from the surplus income of ferries and boat bridges which are not on Imperial lines of road - The collections from these minor ferries are, in the first instance, credited to a subordinate head "Ferry Collections" from which all charges for maintenance of bridges and establishments are disbursed; at the end of the year the surplus collections of all the districts are carried off to the credit of the district Ferry Fund.

certain districts, in which the surplus ferry collections are very large, sending a fixed proportion of their surplus to other districts in which either the ferry collections are small or do not exist at all. - The other assets of the fund are petty receipts from Seraies - Encamping grounds and Cattle pounds - No charges for collection appear against this fund. It is expended on the improvement of roads &c., on the maintenance of encamping grounds, Cattle pounds, & supply depôts; and on the erection of Seraies &c. - The entire balance at the end of the year is like that of the Road Fund carried to the credit of the amalgamated surplus road fund. -

(3) Local Agency or Nuzool Fund, derives its income from miscellaneous property such as rent of houses - gardens, & lands - Interest on Govt. and other Securities &c. and occasionally from Sale of its lands, houses &c. - The funds are expended on conservancy and improvement of the Station &c. -

(4) Prison Labor Fund. This is supported solely by a fixed grant from the Imperial Revenue (Chargeable to F III Law & Justice) in lieu of convict labor, which was formerly available for local works - It is intended to be spent on works on which convict labour was formerly

formerly employed -

(5) Municipal Fund - This consisted of the surplus of the town duties (by whatever name known) after payment of collection and police - The charges for collection and police used formerly not to appear in the accounts at all but since January last the whole of the Town duties have been credited, the whole of the disbursements appearing as charges. The surplus is devoted to purposes of conservancy, convenience, and embellishment of the town in which the fund is raised -

(6&7) Forest conservancy and Grazing Funds - These two funds are not general, but are confined to a few districts in the Province - The income of the first consists of produce of sale of timber, firewood and grass, and also of income from Grazing to which latter head the income of the last is confined - The expenditure from both funds is principally on arboriculture and gardens - From next year they will be treated as a single fund in the accounts. -

(8) Educational cess - This, like the District Road fund, has only one source of income - Viz^z - a one per cent cess on the Land Revenue. It is specially devoted to Educational purposes - a portion of it is spent on Educational

Buildings

Buildings, and this is denominated the Educational Building Fund, but it is not treated as a separate Fund in the accounts -

(9) Sheriffs Fund -- This, as a Local Fund, has been since abolished - It was supported by Sullubana or process fees, and was expended on the Salaries of Sheriffs, Chuprassies &c^a - and also occasionally on petty Judicial contingencies, and on other charges which ought properly to have been debited under the audit of the Civil Pay Master to the Judicial Department - The whole of the receipts are now, under the orders of the Gov^t of India, credited to X. the disbursements being charged per contra to F III. -

(10) Police General Fund -- This can hardly be considered a Local Fund -- It being available for police purposes only -- Its assets are derived from the sources enumerated in act V of 1861 -

(11) Amalgamated Surplus Road Fund - This is a provincial fund, and is supported solely by the unexpended balances of the District Road Fund and District Ferry Fund, being at the end of each year carried off in full to its credit - It is spent on constructing roads of general commercial importance, and on other works of public utility -

(12) One per cent Income Tax grant- This requires no explanation- it is treated as a provincial Fund.-

3 "Besides the above we have now 1-4 a "Sanitarium Fund- which is at present only shewn in the accounts of one district Viz^t: that of Goordaspore (from the Dalhousie sanitarium) but which exists also in the Simla and Rawul Pindee districts- Its assets are derived from local Cesses; from rents of lands; sale of timber &^ca and it is spent on the improvement of the Sanitarium-

2 1/4 A Provincial Ferry Fund to which is credited all receipts of Ferries on Imperial lines of road; 3 1/4 A Provincial Staging Bungalow Fund for the income of Staging Bungalows.-

I have the honor to be
Sir,
Your Most Obed^t Servant
/Sig^d/ D. Prolyn.
D^y Aud^r & Accts General
Punjab

/True Copy/
Asst
A^g 1^st Asst^t Accts General

Comp^d J.D.C.

9

Statement of items credited to Local Funds in the Punjab and its Dependencies in 1862/63.

1	District Road Fund	2.26.625
2	District Ferry Fund	2.66.620
3	Local Agency Fund	1.67.591
4	Prison Labor Fund	40.993
5	Municipal Fund	3.57.868
6	Forest Conservancy Fund	23.365
7	Grazing Fund	35.739
8	Educational Cess Fund	2.99.791
9	Sheriffs Fund	96.689
10	Police General Fund	1.32.448
11	Amalgamated Surplus Road Fund	2 21 421
12	Income Tax Grant	1.00,000

/Sig^d/ D. Prolyn.
D^y Aud^r & Accts General
Punjab

/True Copy/
Asst
A^g 1^st Asst^t Accts General

Comp^d J.D.C.

No. 650.

From,

The Deputy Auditor and
Accountant General
Central Provinces.

To.

The Deputy Auditor and
Accountant General
Fort St. George.

Dated Nagpore 31st August 1864.

Sir,

I have the honor with reference to G. O. F. D. No. 1973 dated 19th August 1864 to submit the prescribed account

I have &c.

(Signed) Webster Bt.
Dy. Audr & Acctt. Genl.
C. P.

(True Copy)

Dy. Ist Asstt. Acctt. Genl.

Compd. Shawkurst

Amount of Receipts and Charges of Local Funds in the Central Provinces during the year 1863/64

Name of Funds	Receipts in 1863/64	Remarks	Names of Funds	Charges of Collection	Remarks
Ferry Fund	59.627	This fund has only one source viz Ferry Collections	Ferry Fund	12.792	
Road Fund	105.527	Consists of the one per Cent levied on the Land Revenue demand of Malgoozars			
Chunda Fund	14.418	Consists of Subscriptions by sowars Its object is the purchase of re. mounts			
School Fund	76.255	Consists of schooling fees			
Putwarree Fund	97.279	Collected from Malgoozars and employed in payment of Putwarries (or Village Accountants) Salaries			
Tulbana Fund	33.601	Fees for serving processes			
General Police Fund	28.229	Constituted by Act V of 1861. The Chief Commissioner has submitted a Report to the Supreme Govt. regarding the Fund.			
Pound Fund	10.255	Fines on Stray Cattle	Pound Fund	4.100	
Municipal Fund	498.326	Octroi Collections and Chowkeedaree Tax.	Municipal Fund	75.511	
Nuzzool Fund	19.895	Proceeds of Nuzzool property and rents	Nuzzool Fund	4.763	
Total	943.412		Total	97.166	

Deputy Auditor & Accountant Genl's Office,
Central Provinces, Nagpore
the 31st August 1864.
Compd Chas Hurrle

True Copy
[signature]
Asst 1st Accountt Genl.

(Signed) Webster Bisp
Deputy Auditor and Accountant
General Central Provinces

Statement of Receipts and Charges on account of Local Funds for 1863-64.

Names of Funds	Receipts	Charges	Net Receipts	Remarks
Educational				
Bombay Education Society	1300 " 10	1326 8 1	" " "	
Elphinstone Institution	50765 13 3	46486 14 10	4278 14 5	
ditto Professorship	4807 0 " "	4807 0 " "	" " "	
West Scholarship	2279 10 8	2279 10 8	" " "	
Clare ditto	3226 10 6	3226 10 6	" " "	
Duckaway ditto	249 " "	228 " "	21 " "	
Perry Testimonial	2022 15 "	2022 " "	" " "	
Bell Prize	59 13 6	" " "	59 13 6	
Raja of Dhar ditto	39 14 4	" " "	39 14 4	
Jeypatras Vittal ditto	74 13 "	25 " "	49 13 "	
Sonder Jewajee ditto	59 13 6	" " "	59 13 6	
Grant Medical College				
Carnac Scholarship	806 9 4	426 8 "	380 1 4	
Anderson ditto	824 3 11	696 " "	228 3 11	
Farish ditto	1012 4 7	448 " "	564 4 7	
Reid ditto	548 3 2	223 3 1	325 " 1	
McLennan ditto	402 1 6	322 2 2	79 15 4	
Jan Khindee ditto	120 15 2	65 " "	55 15 2	
Sir Jamsetjee's Medical Prize	280 7 1	250 " "	30 7 1	
ditto do. Book	633 11 2	658 12 9	" " "	
ditto Gold Medal	175 11 4	202 9 6	" " "	
Presidency Division				
Sir J. J. School of Arts & Design Sorabjee Jamsetjees Founder Scholarship	11718 2 5	11718 2 5	" " "	
Sir J. J. Parsee Benevolent Institution	29700 " "	29700 " "	" " "	
Honble Mr Rustomjee Jamsetjee Jeejeebhoy Schools	5307 11 5	5572 3 4	" " "	
David Sassoon Industrial Reformatory Institution	5700 " "	5700 " "	" " "	
Indwelling Scholarship	773 " "	" " "	773 " "	
Jothuldas Tejpalls Hoomba Day School	5988 "	5871 11 10	10 12 2	
School Fees	85387 11 5	10039 4 12 3	" " "	
Southern Division				
Belgaum Jahagirdars School	496 4 2	496 4 2	" " "	
ditto ditto Endowment	686 12 5	176 " "	510 12 5	
ditto Sirdars School	12292 12 7	10184 13 2	2108 11 4	
Dharwar English School	250 " "	5170 2 8	" " "	
Willoughby's Deccan Vernacular Society	163 9 6	163 9 6	" " "	

Educational Funds Continued				
Northern Division				
Dhoolia English School	230 6 9 5	180 0 10 11	50 5 14 6	
Joogerath Provincial College	239 3 7 "	248 3 " 5	" 6 7	
Rao Bahadoor Muzoomdhoy Scholarships	4 19 15 4	4 19 15 4	" " "	
Ahmedabad Native Female Schools	103 7 6 4	100 7 10 8	2 9 11 8	
Kattywar Educational	2268 7 10 10	170 2 7 4 8	56 6 0 6 2	
Rewa Kanta Ditto	8 9 9 8 2	4 2 0 2 7	4 7 9 5 7	
Hemabhoy Vakutchund Prize Funds	7 1 13 2	" " "	7 1 13 2	
Willoughby's Guzerath Vernacular Society	16 3 9 6	16 3 9 6	" " "	
Medical Funds.				
Sir Jamsetjee's Native Hospital Dispensary	120 0 0 "	120 0 0 "	" " "	
Obstetric Institution	5 2 5 3 11	4 9 0 " "	3 5 3 11	
Metheebae Hormusjee's Charitable Dispensary at Coorla	11 0 0 13 10	8 0 19 10	2 9 9 4 "	
Mrs Pascoal DeSouza's Do. at Do	5 4 8 10 "	11 3 7 9 9	" " "	
Victoria Charitable Dispensary at Nowsaree	66 6 4 2 12 1	12 8 8 6 8	65 3 5 4 5 5	
Miscellaneous Funds				
Port Funds Bombay	147 1 3 9 3 10	83 4 5 6 14 7	64 2 8 2 5 3	
Northern Roakow	7 1 5 9 10 7	" " "	7 1 5 9 10 7	
Central Ditto	19 9 11 6 "	3 3 1 14 "	16 5 7 9 8 "	
Southern Ditto	11 0 0 0 11 "	" " "	11 0 0 0 " 11	
Canara	13 0 0 7 8 "	10 8 4 5 5 8	2 1 6 3 2 4	
Cambay	30 6 2 2 12 7	9 8 6 0 "	20 7 6 2 7 7	
Kurrachee	67 0 8 2 "	10 3 2 6 2 2	" " "	
Aden	34 0 1 2 15 10	26 0 9 4 3 6	7 9 1 8 12 4	
General District Municipal	66 2 3 6 5 8	79 2 9 8 7 1	" " "	
Cotton Improvement	67 0 2 8 " 11	11 0 6 9 5 7	55 9 5 8 11 4	
Kattewar Bahirwuttiee	12 3 5 6 8 3	2 8 6 8 " 11	9 4 8 7 4	
Ditto Agency Gazette	3 4 4 0 4 "	3 3 2 7 8 4	1 1 2 11 8	
Ditto Infantry Do	46 4 7 2 11 9	17 6 7 9 " 5	28 7 9 3 11 4	
Cutch Ditto	3 3 1 5 3 11	1 0 5 3 6 8	2 2 5 9 13 3	
Mahi Canta	1 1 4 10 "	" " "	1 1 4 10 "	
Kattywar Institutions Fd	10 5 4 2 " "	1 8 2 " "	10 3 6 0 " "	
Pinch Mahal Transit Duties	89 8 5 4 9 8	62 9 0 0 7 7	26 9 5 4 2 1	
Rewa Kanta Police	9 5 6 10 8	2 0 3 9 15 9	" " "	
Tank Timber Board	24 7 7 6 10 11	10 " "	24 7 6 6 10 11	
Okolica Dhursumdallow	30 6 5 6 10 6	34 7 2 0 8 2	" " "	
Cattle Pound	1 6 8 4 9 7 10 3	6 5 3 8 1 6 10	10 3 1 1 6 3 5	
Toll	2 1 8 3 5 4 5 10	44 2 7 2 2	1 7 4 0 8 1 14 8	
Ferry	86 9 5 8 12 2	43 4 3 9 3 2	43 5 7 9 "	
Ahmedabad Sadra Bazar	3 2 0 2 7	4 0 0 0 " "	" " "	
Kattewar Road	35 7 2 2 11 10	13 3 4 1 15 7	21 7 8 0 12 3	
Ditto District Building	30 0 0 0 " "	17 0 3 1 3 7	12 9 6 8 12 5	

For

14

No 1050

Forwarded to the Deputy Auditor and Accountant General, Madras with reference to Mr Financial Secretary Cushington's letter No 1973, dated 19th Ultimo.—

(Signed) Jas Christie
For Deputy Auditor &
Accountant General

Bombay,
Dy Aud & Acct Genl Office,
1st September
1864—

(True Copy)
Inwards
Asst 1st Supt Acct Genl

Compd J.D.G.

Return of Cases and Deaths from Small Pox

Cases

Names of Towns	Population in 1865	Cases reported during the year	Deaths	Remaining Cases	Remarks
Barry Town	41,623	48	2	46	
Coventry Town	14,384	24	0	24	
Cranston Town	29,746	279	4	275	
Cumberland Town	16,384	198	2	196	
East Greenwich Town	8,282	14	0	14	
East Providence Town	2,610	2,781	0	2,781	
Exeter Town	3,094	32	0	32	
Foster Town	"	"	"	"	
Glocester Town	912	976	0	976	
Hopkinton Town	2,407	"	0	"	
Jamestown Town	"	"	"	"	
Johnston Town	3,947	32	0	32	
Lincoln Town	2,610	2,781	0	2,781	
Little Compton Town	1,600	16	0	16	
Middletown Town	1,634	19	0	19	
Narragansett Town	4,266	46	0	46	
New Shoreham Town	2,974	"	"	"	
Newport City	15,855	1,600	82	1,518	
North Kingstown Town	6,871	197	3	194	
North Providence Town	5,158	197	3	194	
Pawtucket City	20,000	1,000	20	980	
Portsmouth Town	2,098	47	0	47	
Providence City	41,513	1,000	20	980	
Richmond Town	3,493	"	"	"	
Scituate Town	5,217	832	0	832	
Smithfield Town	6,470	321	0	321	
South Kingstown Town	11,669	1,228	0	1,228	
Tiverton Town	3,322	44	0	44	
Warren Town	3,770	321	0	321	
Warwick Town	4,114	42	0	42	
Westerly Town	7,020	118	3	115	
West Greenwich Town	1,435	21	0	21	
West Warwick Town	3,034	170	0	170	
Woonsocket City	10,427	1,000	20	980	
Total	261,571	23,360	318	23,042	

Deaths

Names of Towns	Population in 1865	Deaths reported during the year	Deaths under 5 years of age	Deaths between 5 and 10 years	Deaths between 10 and 20 years	Deaths between 20 and 30 years	Deaths between 30 and 40 years	Deaths between 40 and 50 years	Deaths between 50 and 60 years	Deaths between 60 and 70 years	Deaths between 70 and 80 years	Deaths between 80 and 90 years	Deaths between 90 and 100 years	Deaths over 100 years	Deaths of Males	Deaths of Females	Deaths of Whites	Deaths of Colored
Barrington Town	4,623	48	14	2	1	2	3	4	5	6	7	4			23	25	47	1
Bristol Town	7,300	76	20	3	2	3	4	5	6	8	9	6			36	40	75	1
Burrillville Town	5,000	52	15	2	1	2	3	4	5	6	7	5			25	27	51	1
Central Falls City	8,000	83	24	3	2	3	4	5	6	8	9	6			40	43	81	2
Charlestown Town	1,200	12	3	1	0	1	1	1	1	1	1	1			6	6	12	0
Coventry Town	6,000	62	18	2	1	2	3	4	5	6	7	4			30	32	60	2
Cranston Town	10,000	104	30	4	2	4	5	6	8	10	12	8			50	54	100	4
Cumberland Town	8,000	83	24	3	2	3	4	5	6	8	9	6			40	43	81	2
East Greenwich Town	3,000	31	9	1	0	1	2	2	3	4	5	3			15	16	30	1
East Providence Town	4,000	42	12	2	1	2	3	3	4	5	6	4			20	22	41	1
Exeter Town	2,500	26	7	1	0	1	1	2	2	3	4	3			13	13	25	1
Foster Town	2,000	21	6	1	0	1	1	1	2	2	3	2			10	11	20	1
Glocester Town	3,500	36	10	1	1	2	2	3	4	5	6	4			18	18	35	1
Hopkinton Town	3,000	31	9	1	0	1	2	2	3	4	5	3			15	16	30	1
Jamestown Town	1,000	10	3	0	0	0	1	1	1	1	1	1			5	5	10	0
Johnston Town	3,000	31	9	1	0	1	2	2	3	4	5	3			15	16	30	1
Lincoln Town	4,000	42	12	2	1	2	3	3	4	5	6	4			20	22	41	1
Little Compton Town	1,000	10	3	0	0	0	1	1	1	1	1	1			5	5	10	0
Middletown Town	1,500	16	4	1	0	1	1	1	2	2	2	1			8	8	15	1
Narragansett Town	4,000	42	12	2	1	2	3	3	4	5	6	4			20	22	41	1
New Shoreham Town	1,000	10	3	0	0	0	1	1	1	1	1	1			5	5	10	0
Newport City	15,000	156	45	6	3	6	8	9	12	15	18	12			75	81	150	6
North Kingstown Town	6,000	62	18	2	1	2	3	4	5	6	7	4			30	32	60	2
North Providence Town	5,000	52	15	2	1	2	3	4	5	6	7	5			25	27	51	1
Pawtucket City	20,000	208	60	8	4	8	10	12	16	20	24	16			100	108	200	8
Portsmouth Town	2,000	21	6	1	0	1	1	2	2	3	4	3			10	11	20	1
Providence City	41,000	426	123	16	8	16	21	25	33	41	49	33			205	221	410	16
Richmond Town	3,000	31	9	1	0	1	2	2	3	4	5	3			15	16	30	1
Scituate Town	5,000	52	15	2	1	2	3	4	5	6	7	5			25	27	51	1
Smithfield Town	6,000	62	18	2	1	2	3	4	5	6	7	4			30	32	60	2
South Kingstown Town	11,000	114	33	4	2	4	6	7	9	11	13	9			55	59	110	4
Tiverton Town	3,500	36	10	1	1	2	2	3	4	5	6	4			18	18	35	1
Warren Town	3,000	31	9	1	0	1	2	2	3	4	5	3			15	16	30	1
Warwick Town	4,000	42	12	2	1	2	3	3	4	5	6	4			20	22	41	1
Westerly Town	7,000	73	21	3	1	3	4	5	6	7	8	5			35	38	71	2
West Greenwich Town	1,500	16	4	1	0	1	1	1	2	2	2	1			8	8	15	1
West Warwick Town	3,000	31	9	1	0	1	2	2	3	4	5	3			15	16	30	1
Woonsocket City	10,000	104	30	4	2	4	5	6	8	10	12	8			50	54	100	4
Total	261,571	2,736	816	109	54	109	137	164	219	273	328	219			1,368	1,468	2,736	109

Providence, January 1st 1866

Thos. Coggeshall
Secretary

Providence, March 14th 1866

Thos. Coggeshall
Chairman of Committee

Provinces during

Charges

Police	Education	Hospitals and Dispensaries	Miscellaneous	Total	Balance on 30th April 1864	Remarks.
855	"	"	"	384055	470766	
412	8255	9476	"	124218	168819	
9405	749	118	7512	468141	156369	All the Funds of
"	16352	"	14851	279787	306204	the Sevral Districts
"	"	"	26485	564823	225255	Close with a Cash
29735	"	"	7774	176728	206027	Balance except the
"	"	"	3954	47342	30658	following
"	"	"	"	25608	25802	
1193	"	"	4666	88299	22536	Village School Fund
"	"	"	33169	418365	209895	Bettiah — Closes with
"	"	"	10909	47548	53138	a debit balance of
"	"	"	317	6915	7751	Rupees 25/ which has
5621	626	928	"	88084	35516	been adjusted in May
25316	"	"	33048	697952	350141	1864 from the Credits
"	"	12822	"	17583	17586	to the Fund.
"	"	"	104783	576287	217601	
"	"	"	"	11891	15586	Ferry Fund allotment
150	"	"	4475	15015	10483	Ghazeepore — Closes
104	"	"	"	339	2405	with a debit balance
"	"	"	"	182	12044	of Rupees 63/ which
63102	"	39	5422	147357	49046	the Treasury Officer
"	"	"	"	"	2974	purposes to adjust
"	"	"	1702	5696	46609	from the 1 Per Cent
"	390	"	"	6835	5064	Road Fund in July
"	"	"	"	5473	667	1864.
"	"	"	"	20394	13787	
"	"	"	"	10980	30887	
"	"	"	2153	17152	11504	
"	"	"	"	2000	2269	
"	"	"	5965	5965	"	
3745	"	"	"	22945	59661	
"	"	"	9885	28315	20646	
389635	17372	28383	277070	4311304	2847196	

Sd/ J. H. Crokie
Dy Audr and Actt Genl
N.W.P. North West Provinces

Allahabad
Dy Asst & Asstt. Genl's Office
North West Provinces
the 6th of September/64.

To,

The Deputy Auditor and
Accountant General
Madras.

Sir,

Under instructions from the Secretary to the Government of India in the Financial Department, I have the honor to furnish you with a Copy of my Statement of Receipts and Charges of the Local Funds of the Districts of these Provinces for the Official Year 1863-64 which has been submitted to the Supreme Government

I have &c
(Signed) J. H. Erskine
D. A. & A. G. N. W. Provinces

(True Copy)
Ameer Ali
Asst. to Asstt. Genl.

Comp'd. Vanderkiste

Statement of Local Fund Receipts and Charges

for 1862-63.

Funds	Receipts	Charges	Remarks
Trust Funds.			
Political.			
Nizamut Stipend Fund	259.821	290.649	
Educational.			
Deoghur School Fund	1343	1751	
Dwarka Nauth Tagores Endowment Fund	409	500	
Birds Scholarship Fund	458	400	
Donellys Prize Fund	19	20	
Goodeve Scholarship Fund	142	148	
Goodeves Prize Fund	27	28	
Ryan Testimonial Fund	293	400	
Hindoo College Fund	3.305	747	
Hooghly College Fund	49752	"	
Krishnuggur New College Fund	92	"	
Otterparah School Fund	4757	6519	
President & Secretary Council of Education	67	"	
Charitable.			
Bumwarry Lall Hospital Fund	1124	312	
Chuprah Hospital & Dispensary Fund	875	771	
Chinsurah Poor Fund	1560	1547	
Milford Hospital Fund	13.090	10295	
Pierce Dispensary Fund	584	584	
Professunno Nauth Roy Fund	4908	3457	

Funds	Receipts	Charges	
Public Works Funds.			
One per cent Road Funds	18.648	"	A
Fund for the Improvement of Govt. Estates	55798	"	A
Pound Fund	96.144	29.288	A
Suburban Road Fund	18.018	75.159	
Howrah Station Road Fund	8.935	14.236	
Chittagong Chowk Tax Fund	203	203	A
Ferry Fund	3.98400	48.863	A
Calcutta Canal Tolls	364.891	38.845	A
Nuddea River Tolls	3.02.814	46.016	A
Tolls on Roads	1.45.207	.	A
Fisheries on Navigable Rivers	57.000	114	A
Malda Bazar Fund	213	.	A
One per cent Income Tax Fund	11.00.000	7.00.190	
Amalgamated District Road Fund General	"	6.02.008	The Net Receipts of the Funds marked A form the Receipts of these 2 Funds.
Amalgamated District Road Fund Local	"	9.84718	
Convict Labor Fund	2.73.719	45.497	A
Miscellaneous.			
Chowkeedaree Fund (Police)	578492	553.244	
Mofussil Municipal Fund	23.525	19.970	
Bazar Fund	8067	7.285	
Fund for the Improvement of Towns	16.567	7.943	
Dacca Committee Gunge Fund	979	12	
Darjeeling Location Fund	76.922	62.576	
Mutla Town Improvement Fund	41.472	65475	
Calcutta Police Superannuation Fund	16.368	648	
Calcutta Additional Constable Fund	33.290	31.439	

Funds	Receipts	Charges	Remarks
Strand Bank Rent Fund	57.066	6.877	
Mofussil Police superannuation Fund	8.280	"	
Port Funds.			
Calcutta Port Fund	509.076	484.290	
Mutlah Port Fund	1.826	75.905	
Chittagong Port Fund	14.558	14.363	
Balasore Port Fund	6.420	6.518	

8

No. 1282.

Forwarded to the Deputy Auditor & Account General Madras with reference to a letter No. 1973 dated 19th Ultimo from the Secretary to the Government of India Financial Department.

(Signed) J. L. Lushington

Deputy Auditor & Accountant General

Fort William
The 23rd. September 1864

(True Copy)

A.J. 1st. Asst Accountant General.

Compd. Chamberlain

Copies Despd. 23 Nov

20

To

The Secy.

For Orders.

Revenue Department

No. 2110.

to the Govt. of India,

Sir,

I am directed to submit for the consideration of the Right Honorable the Governor General in Council the following remarks on the report of the Accountant General of this Presidency on the Local Funds of ~~this Presidency~~ Madras as contrasted with those of the other Presidencies.

There is a slight verbal inaccuracy in Mr. Cushington's note on "Forest Conservancy and grazing Funds." In this Presidency the Collectors are charged with the Conservancy of Village Jungles ~~of~~ which contain little more than scrub and firewood and

+ To The Financial Sect. Govt. of India
No 22 Oct 1862. No. 2832.

See remarks
2 Nov
JP

are subject to prescrip-
tive claims on the part
of the villagers.- ~~The~~ "Forest"
are under the Forest De-
partment and the pro-
ceeds are in all case strictly credited
to the State.- The jungle
Conservancy Fund comprises
receipts from firewood,
charcoal, &c and is applie
to the improvement and ex-
tension of these jungles
which are of very great
importance to the people
The Forest Department
could not conserve such
scattered jungles nor could
the proceeds be administer-
ed more advantageously
than under present arra-
ments.- A revenue of a
Rs 18,000 per annum ~~acre~~ is realis
from the Streicaricotta
jungles which are un
the management of the
lector and chiefly suppl
the Madras market.- I
directed to request that
this small item may be
has

21

passed in future to the
head of Local Fund, as
the Govt will thus have it
in their power to improve
these jungles.- The grass rents
credited to local funds
are derived merely from
the esplanades of old roads
banks of channels and
the like petty sources.-

II. The receipts from
Carts on Imperial roads
have been credited to Lo-
cal Funds only from the
commencement of the current
official year, under the order
of the Supreme Govt dated
28th January 1864, No 516.-

III. The village accounts
unts of this Presidency were
laid in 1863/4 by Govt in
some districts only and in
these there were per contra
receipts.-

In other respects
Mr Lushington's report is
correct.-

The Governor in Coun
cil has been much struck

by the very liberal ap-
-propriations to "Local
Fund" in the other Presi-
-dencies-and he hopes
that, with the facts which
these papers disclose, be-
-fore them the Supreme Govt
will extend the same li-
-berality to Madras.-

In the Bengal state-
-ment the very large sum
of Rupees 6,67,705 appears
credited to Local Funds
as "Calcutta Canal and
Nuddea River Locks.-
The subject was alluded
to in the Financial State
-ment of the Honorable
Sir C. E. Trevelyan and
the enquiry which thus
naturally initiated has
shewn the Government
that the same reasons
exist for treating ex-
Cochranes

3

Cochranes Canal ex-
-at Madras in the
same manner.- This
canal runs through
the Town and was
originally construct-
-ed by a private in-
individual from
whom it was pur-
chased in 1837 for
Rupees 143,854.- The
canal is about 12
miles in length and
runs

ems from Madras
to Cuncore - The
marginal state-
=ment shows that
since the canal
was purchased,
it has re =
=paid purchase
money

Rs
Receipts from Tolls 836,785
Deduct
Purchase - 143,854
Establish
ment, Repairs
& Contingencies 188,266
Improvements 112,115 444,235

Clear profit - 392,550.

money with interest, as
well as all charges, improve-
ments, repairs & establish-
ment and has a balance
to its credit of Rs 3,92,550
with an annual net income
of about Rs 24,000. I
am directed to request that
for the same reasons and
on the same principle as the
Calcutta and Nuddea tolls
and their balances were made
over to the Bengal Local
Fund, Cochrane's Canal with
its balances may be made
over to that of Madras. The
canal tolls I am to add
now
levied by the Collector,
and henceforth the Imperial
Treasury will be relieved
from all charges on this
account, as well as for the
maintenance

maintenance, improvement and repair of the canal and its appurtenances. The sum to be transferred is but $\frac{2}{3}$ of that transferred to Bengal.

The Local Funds of the other Presidencies (Bombay excepted) show considerable receipts from "Convict Labor Fund". This is explained by the Accountant General of the Punjab to be "a fixed grant from the Imperial Revenue in lieu of convict labor, which was formerly available for loc works." In this Presidency no such fund has hitherto been allowed, and as the Government are not aware of any difference in the treatment of convict labor in

Bengal -	273,719
N. W. P.	45,665
Punjab	40,993

in this and the other Presidencies, I am to request that an annual grant equal to that allowed to the North Western Provinces Punjab - say Rs 45,000 may henceforward be made to Madras. The Bengal item probably includes arrears claim to which this Government are willing to waive.

There are various other items - viz the "Fund for the Improvement of Government Estates" in Bengal - the "Cotton Improvement Fund" of Bombay - the "Local Agency Funds" of the N. W. P. and the Punjab and the "Kuzzoot Fund" of the Central Provinces - which would seem to warrant similar claims on behalf of this Presidency but

but the information which this Government posses re-garding them is insufficient to justify such an applica-tion at present.

It may be that the claim now preferred - trifling as it is when compared with the liberality extended to the other portions of the Empire may lead the Supreme Govt. to reconsider the sub-ject and close these funds. In that case I am to re-quest that the Local Fund of this Presidency may receive a grant proportio. to the sums already made over to the Local Funds of the other Presidencies. The system pursued in the other Presidencies may have been one of extreme liberality - its extension to this Presidency is a simple act of equal justice and as such, I am instructed to claim it at the hands of the Right Honorable the Governor General in Council

I. D.S.

Fort St. George
17th November 1864

Note. For two years I have been trying to get at the Local Funds of the Madras Presi-dencies - but without success - Here the materials are at last - and a glance at the Accts. put enclosures will shew how unjustly Madras has been treated in this respect. The Draft of course does not touch on the propriety of Rule of Pro-priation - it rests on the principle that what is sauce for the goose should also be sauce for the gander. I have for the present selected only two items - more can be added if Govt. desire it & a glance of the applied. A good deal more may be asked and it Madras like Warren Has-tings may be astonished at its moderation. I.D.S.

Revenue 1861 Deptt.
Pro: of Govt for November.

No 2110.

To
The Secretary to the
Govt of India.
Dated November 1864.

Requesting orders on
the subject of making over
the revenues from the Cher-
-hari collab jungle under
Cocherane's Canal to Local
Funds-

No 212 & 213.