1325

No. 105. Read the following Proceedings of the Board of Revenue, dated 11th June 1872, No. 968 :—

Read the following reports:—

From the Collector		of Ganjam,	dated	23rd June	1871, No.	786.
,,	,,	of Vizagapatam,	,,	11th May	,, ,,	453.
,,	,,	of Godavery,	,,	16th June	,, ,,	208.
,,	,,	of Kistna,	,,	9th ,,	,, ,,	716.
,,	,,	of Nellore,	,,	14th ,,	,, ,,	1,145.
,,	,,	of Cuddapah,	,,	9th ,,	,, ,,	127.
,,	,,	of Bellary,	,,	6th July	,, ,,	271.
,,	,,	of Kurnool,	,,	3rd ,,	,, ,,	192.
,,	,,	of Chingleput,	,,	5th ,,	,, ,,	233.
,,	,,	of North Arcot,	,,	6th ,,	,, ,,	313.
,,	,,	of South Arcot,	,,	9th ,,	,, ,,	175.
,,	,,	of Tanjore,	,,	7th ,,	,, ,,	205.
,,	,,	of Trichinopoly,	,,	31st May	,, ,,	157.
,,	,,	of Madura,	,,	30th ,,	,, ,,	164.
,,	,,	of Tinnevelly,	,,	5th June	,, ,,	249.
,,	,,	of Coimbatore,	,,	17th ,,	,, ,,	170.
,,	Commissioner	of Nilgiris,	,,	31st May	,, ,,	61.
,,	Collector	of Salem,	,,	16th June	,, ,,	1,554.
,,	,,	of South Canara,	,,	17th ,,	,, ,,	840.
,,	,,	of Malabar,	,,	5th July	,, ,,	157.

THE Board resolve to submit, for the information of Government, their report on the administration of the several Local Funds under their management during the year 1870-71 accompanied by a file of the Collectors' reports on the subject.

I. DISTRICT ROAD FUND.—The statements noted in the margin show the transactions of the Road Fund. It will be seen from Statement No. 1 that the balance in favour of the Fund at the beginning of the year was Rs. 12,85,145. The receipts of the year amounted to Rs. 24,46,362 and raised the available assets to Rs. 37,31,507. The expenditure was Rs. 24,76,652, and Rs. 12,54,855 remained unspent at the close of the year.

No. 1. Statement showing the receipts and disbursements under the District Road Fund.
,, 2. Do. showing the allotment and expenditure out of the District Road Fund under all the Budget heads.
,, 3. Do. showing all the new roads undertaken by both the departments.

The following abstract compares the receipts of 1870-71 with those of 1869-70. The net decrease is Rupees 3,09,679 :—

Items.	1869-70.	1870-71.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Ferry Rents	1,46,190	1,38,890	.....	7,300
Tolls on Roads and Bridges	28,449	41,049	12,600	.....
Road Cess	21,65,100	19,26,273	.....	2,38,827
Surplus Pound Fund	1,27,546	1,13,822	.....	13,724
Grass Rent	21,665	19,462	.....	2,203
Sale of Manure	1,356	1,255	.....	101
Fish Rent	82,184	84,975	2,791	.....
Avenue Clippings	21,868	20,629	.....	1,239
Contribution in aid of Public Works... ...	26,834	12,280	.....	14,554
Sale of materials already charged in the bills for works	794	434	.....	360
Recoveries of advances in the current year in cash	20,233	11,332	.....	8,901
Do. do. in the past year ...	26,486	6,833	.....	19,653
Do. unadjusted charges in cash	4,970	1,285	.....	3,685
Do. of advances made for Imperial works	3,707	4,852	1,145	.....
Miscellaneous receipts	78,659	62,991	.....	15,668
Total ...	27,56,041	24,46,362	16,536	3,26,215
Net ...	.....	.....	.....	3,09,679

Of the several items of decrease the largest is the Road Cess decrease which Godavery, Kistna, Bellary, Kurnool, and Madura. amounts to Rupees 2,38,827. It occurs chiefly in the districts marginally noted, and is owing partly to the realization in 1869-70 of a large amount of outstanding arrears and partly to delay in realizing the demand of the year.

Statement No. 2 exhibits the particulars of the allotment and expenditure under all the Budget heads district by district. The following is an abstract of the statement :—

Items.	By D. P. W.			By Rev. Dept.			Total Allotment.	Total Expenditure.	Difference.	Total Expenditure during 1869-70.	Difference between Columns 9 and 11.
	Allotment.	Expenditure.	Difference.	Allotment.	Expenditure.	Difference.					
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Communications. {New Works.	15,55,975	11,25,195	—4,30,780	78,072	29,559	— 48,513	16,34,047	11,54,754	—4,79,293	11,37,923	+ 16,831
Communications. {Repairs ...	7,35,723	6,73,041	— 60,682	1,94,525	1,75,161	— 19,364	9,28,248	8,48,202	— 80,046	8,00,044	+ 48,158
Miscellaneous Public Improvements. {New Works.	20,462	14,882	— 5,580	72,286	28,398	— 43,888	92,748	43,280	— 49,468	42,731	+ 549
Miscellaneous Public Improvements. {Repairs ...	9,101	7,031	— 2,070	78,713	48,540	— 30,173	87,814	55,571	— 32,243	41,189	+ 14,382
Total...	23,19,261	18,20,149	—4,99,112	4,23,596	2,81,658	—1,41,938	27,42,857	21,01,807	—6,41,050	20,21,887	+ 79,920
Petty Establishment ... ... Travelling allowance to do... ... Establishment of Lascars to Local Fund Overseers ...	1,15,982	98,714	— 17,268	4,840	3,043	— 1,797	1,20,822	1,01,757	— 19,065	82,047	+ 19,710
Do. on account of ferries, tolls on roads, etc. ...	...	...	...	1,320	2,574	+ 1,254	1,320	2,574	+ 1,254	8,458	+ 8,045
Do. in the Collector's office.	...	...	...	7,528	7,518	— 10	7,528	7,518	— 10		
Do. in the Board's Office...	...	...	...	4,460	6,411	+ 1,951	4,460	6,411	+ 1,951		
Tools and Plant...	19,974	11,864	— 8,110	2,907	2,286	— 621	22,881	14,150	— 8,731	15,612	— 1,462
Contingent charges	3,869	312	— 3,557	31,892	43,713	+ 11,821	35,761	44,025	+ 8,264	52,714	— 8,689
Advances made in the year ...	...	...	...	17,396	17,396	...	17,396	17,396	...	37,653	— 20,257
Cost of supervision by P. W. D.	1,75,120	1,81,015	+ 5,895	...	...	...	1,75,120	1,81,015	+ 5,895	1,88,208	— 7,193
Amount repaid to Imperial Funds, being the expenditure in excess of the available assets of certain districts in 1869-70.	...	...	...	13,834	13,834	...	13,834	13,834	...	1,39,237	—1,25,403
Total...	3,14,945	2,91,905	— 23,040	84,177	96,775	+ 12,598	3,99,122	3,88,680	— 10,442	5,23,929	—1,35,249
Grand Total...	26,34,206	21,12,054	—5,22,152	5,07,773	3,78,433	—1,29,340	31,41,979	24,90,487	—6,51,492	25,45,816	— 55,329
Deduct re-payment of loan to Imperial Funds	...	...	...	...	...	...	...	13,834	...	1,39,237	—1,25,403
Total Expenditure as per Statement No. 2	...	...	...	...	...	...	...	24,76,653	...	24,06,579	+ 70,074

It will be seen that the aggregate allotment of the year was Rupees 31,41,979, and the expenditure Rupees 24,90,487, leaving Rupees 6,51,492 unspent. The sum unutilized consists principally of allotments for expenditure on works, and is said to be owing chiefly to the general causes mentioned in previous reports, and partly to special causes in Tanjore and Tinnevelly.

In Tanjore the character of the season was very unfavourable to work, because of the frequent falls of rain in the latter part of the year and the lateness of the freshes in the rivers.

In Tinnevelly the progress of works was impeded by the Colquhoun trials.

The expenditure on account of Miscellaneous Public Improvements may be classified as follows :—

	Rs.
Construction and repair of tanks and wells, etc., for drinking purposes	12,441
Formation and maintenance of avenues	43,137
Construction and repair of chuttrums, halting sheds, cart-stands, and markets	12,589
Do. do. of Ferry-boats	4,786
Do. do. of Toll-houses and gates	2,948
Sanitary improvements	19,909
Miscellaneous expenditure	3,041
Total ...	98,851

The subjoined statement shows the available funds for works and the percentage of expenditure on them :—

Districts.	Receipts including the balance at the end of previous year.	Expenditure on other than Works.			Balance available for Works.	Expenditure on Works.			Balance at the end of the year.	Percentage of Expenditure on the available Balance.
		By Public Works Department.	By Revenue Department.	Total.		Communications.	Miscellaneous Public Improvements.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Ganjam	86,049	10,673	979	11,652	74,397	60,578	1,241	61,819	12,578	83·09
2. Vizagapatam	1,19,977	12,303	22,318	34,621	85,356	77,915	690	78,605	6,751	92 09
3. Godavery	4,44,071	33,515	980	34,495	4,09,576	2,21,687	5,622	2,27,309	1,82,267	55·50
4. Kistna	3,38,450	22,919	6,739	29,658	3,08,792	1,26,986	4,324	1,31,310	1,77,482	42·52
5. Nellore	1,95,785	12,949	2,955	15,904	1,79,881	75,309	370	75,679	1,04,202	42 07
6. Cuddapah	97,825	12,742	373	13,115	84,710	70,362	2,694	73,056	11,654	86 24
7. Bellary	2,32,936	19,735	1,807	21,542	2,11,394	1,12,857	5,902	1,18,759	92,635	56·18
8. Kurnool	1,99,458	10,482	3,191	13,673	1,85,785	72,461	5,076	77,537	1,08,248	41·73
9. Chingleput	60,247	9,345	5,014	14,359	45,888	40,482	2,567	43,049	2,839	93·81
10. North Arcot	1,61,786	18,554	2,013	20,567	1,61,219	1,08,159	7,092	1,15,251	45,968	71·49
11. South Arcot	1,42,615	14,663	1,161	15,824	1,26,791	93,367	3,676	97,043	29,748	76 54
12. Tanjore	4,85,350	35,441	4,691	40,132	4,45,218	2,62,054	7,310	2,69,364	1,75,854	60·50
13 Trichinopoly	97,618	10,669	480	11,149	86,469	68,059	1,342	69,401	17,068	80 26
14. Madura	2,17,854	9,250	3,123	12,373	2,04,981	98,244	1,710	99,954	1,05,027	48·76
15. Tinnevelly	1,91,553	17,009	4,336	21,345	1,70,208	1,15,962	3,683	1,19,545	50,663	70·23
16 Coimbatore...	1,66,458	15,141	2,132	17,243	1,49,215	1,18,664	6,162	1,24,826	24,389	83·66
17. Nilgiris	12,566	2,442	295	2,737	9,829	7,699	488	8,187	1,642	83·29
18. Salem	2,03,267	456	11,751	12,207	1,91,060	1,01,522	23,956	1,25,478	65,582	65·67
19. South Canara	68,145	7,799	2,966	10,765	57,380	45,598	2,828	48,426	8,954	84·36
20. Malabar	1,89,997	15,848	5,637	21,485	1,68,513	1,24,991	12,218	1,37,209	31,303	81·42
Total...	37,31,507	2,91,905	82,941	3,74,846	33,56,661	20,02,956	98,851	21,01,807	12,54,854	.....

Statement No. 3 furnishes particulars of the new works undertaken by the Public Works and Revenue Departments. As the stage of progress to which each of the works has advanced is noted in the column of remarks, the Board think it unnecessary to make any further observations on the subject here.

The following statement shows the number of miles of road constructed and maintained during the year under report:—

Districts.	1870-71.		
	No. of Miles maintained.	No. of Miles completed.	No. of Miles in Progress.
1. Ganjam	208	28	26
2. Vizagapatam	206	20	41
3. Godavery	293	85	80
4. Kistna	274	44	124
5. Nellore	241	36	40
6. Cuddapah	681	303	185
7. Bellary	959	280	156
8. Kurnool	181	39	65
9. Chingleput	122	5	190
10. North Arcot	1,124	15	197
11. South Arcot	664	72	11
12. Tanjore	788	20	82
13. Trichinopoly	340	37	48
14. Madura	203	33	79
15. Tinnevelly	251	78	67
16. Coimbatore	633	24	30
17. Nilgiris	73	84	34
18. Salem	906	...	...
19. South Canara	382	...	32
20. Malabar	790	25	59
Total ...	9,319	1,228	1,546

II. Jungle Conservancy Fund.—The following statement shows the receipts and charges of this Fund:—

Districts.	Balance at the beginning of the Year.	Receipts during the Year.	Total including Balance.	Charges. By Public Works Department.	Charges. By Revenue Department.	Charges. Total.	Total Allotment of the Year.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.
1. Ganjam	1,402 12 8	262 7 8	1,665 3 11	.....	68 8 0	68 8 0	100	1,596 11 11
2. Vizagapatam	1,905 1 9	1,174 3 6	3,169 5 3	.....	2,000 0 0	2,000 0 0	3,000	1,169 5 3
3. Godavery	5,870 12 2	2,946 10 7	8,317 6 9	.....	1,265 13 1	1,265 13 1	900	7,051 9 8
4. Kistna	5,134 11 7	19,940 10 7	25,075 6 2	10,657 6 5	3,906 10 4	14,564 0 9	16,577	10,511 5 5
5. Nellore	54,177 2 9	20,530 8 0	74,707 10 9	.....	19,861 12 1	19,861 12 1	29,489	54,845 14 8
6. Cuddapah	10,567 4 0	6,417 10 5	16,984 14 5	.....	2,178 8 6	2,178 8 6	2,550	14,806 5 11
7. Bellary	11,461 13 5	4,463 0 0	15,924 13 5	.....	9,507 6 5	9,507 6 5	3,250	6,417 7 0
8. Kurnool	13,485 8 1	6,783 2 8	20,268 10 9	.....	6,298 6 2	6,298 6 2	10,533	13,970 4 7
9. Chingleput	6,435 7 1	1,715 2 5	8,150 9 6	.....	3,466 15 1	3,466 15 1	5,040	4,683 10 5
10. North Arcot	8,712 5 6	15,106 15 3	23,819 4 9	.....	7,875 14 6	7,875 14 6	11,000	15,943 6 3
11. South Arcot	13,605 13 5	7,015 10 7	20,621 8 0	.....	7,726 10 7	7,726 10 7	15,438	12,894 13 5
12. Tanjore	9,081 9 5	2,826 9 8	11,908 3 1	28 11 4	1,722 7 3	1,751 2 7	3,116	10,157 0 6
13. Trichinopoly	5,009 12 1	5,672 15 10	10,682 11 11	1,293 1 2	2,584 9 7	3,877 10 9	12,231	6,805 1 2
14. Madura	7,152 3 7	11,091 3 4	18,243 6 11	.....	5,616 3 2	5,616 3 2	11,000	12,627 3 9
15. Tinnevelly	11,212 2 9	21,976 2 4	33,188 5 1	.....	12,983 2 5	12,983 2 5	17,000	20,205 2 8
16. Coimbatore	2,565 11 1	1,473 5 1	4,039 0 2	.....	2,439 5 11	2,439 5 11	2,700	1,599 10 3
17. Nilgiris	4,516 0 10	11,997 11 4	16,513 12 2	.....	9,838 0 10	9,838 0 10	6,000	6,675 11 4
18. Salem	48,871 15 10	38,281 11 1	87,153 10 11	.....	14,781 8 11	14,781 8 11	47,700	72,372 2 0
19. South Canara	900 3 2	2,067 4 8	2,967 7 10	.....	1,605 9 9	1,605 9 9	2,000	1,361 14 1
Total ...	2,21,653 6 9	1,81,743 1 0	4,03,401 7 9	11,979 2 11	1,15,727 8 7	1,27,706 11 6	1,99,624	2,75,694 12 3

The balance on hand at the beginning of the year was Rs. 2,21,658, and the collections were Rs. 1,81,743, making a total of Rs. 4,03,401. The expenditure amounted to Rs. 1,27,706, leaving a balance of Rs. 2,75,695 unspent. The actual receipts of the year amounted to Rs. 1,81,743 against Rs. 1,92,036 in 1869-70.

The total expenditure which may be classified as follows amounted to Rs. 1,27,706 against an allotment of Rs. 1,99,624 :—

Items.	Charges. By P. W. Dept.	Charges. By Rev. Dept.	Charges. Total.	Total Expenditure in 1869-70.
	Rs.	Rs.	Rs.	Rs.
Formation of fresh Plantations and Topes	6,689	20,872	27,561	39,892
Improvement and maintenance of do. ...	4,134	45,235	49,369	43,819
Commission for Collection	...	6,312	6,312	3,573
Establishment	67	29,334	29,401	24,886
Miscellaneous charges including advances	...	13,975	13,975	24,598
Cost of Public Works supervision	1,089	...	1,089	1,334
Total ...	11,979	1,15,728	1,27,707	1,38,102

It is to be noted that the expenditure includes sums laid out on road-side avenues in accordance with paragraph 3 of the Government Order, Revenue Department, dated 16th July 1870, No. 1,096.

Most of the Collectors have not furnished complete information as to the area planted out and as to the number and description of trees, etc., planted, so that the Board are unable to exhibit this in a tabular form.

III. Nanul Grass Fund.—The balance in favour of the Fund was Rs. 21,536 and the receipts Rs. 12,971, making a total of Rs. 34,507. The expenditure amounted to Rs. 20,729, leaving a balance of Rs. 13,778.

In two districts, Salem and Chingleput, the Fund, which is very small, was transferred from the Public Works Department to the Revenue Department for the first time.

The following abstract shows the transactions of the Fund :—

Districts.	Balance at the beginning of the Year.	Receipts.	Total including Balance.	Charges.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Kistna	11,756 11 4	3,265 7 8	15,022 3 0	12,900 0 0	2,122 3 0
Chingleput ...	45 0 0	2 4 0	47 4 0	... ...	47 4 0
Tanjore ...	3,622 15 0	2,837 14 7	6,460 13 7	1,001 0 0	5,459 13 7
Trichinopoly ...	3,989 0 5	2,429 12 8	6,418 13 1	2,702 2 3	3,716 10 10
Madura ...	258 5 4	240 0 0	498 5 4	36 0 0	462 5 4
Tinnevelly ...	294 15 4	3,585 1 8	3,880 1 0	3,789 15 8	90 1 4
Coimbatore ...	839 3 4	338 2 0	1,177 5 4	300 0 0	877 5 4
Salem	730 5 10	272 5 6	1,002 11 4	... ...	1,002 11 4
Total ...	21,536 8 7	12,971 0 1	34,507 8 8	20,729 1 11	13,778 6 9

The actual receipts of the Fund during the year 1869-70 amounted to Rs. 11,676 against Rs. 12,971 collected in the year under review. The expenditure of the year shows an increase of Rs. 13,136. This is chiefly because a sum of

Rs. 12,500 was transferred from the funds of the Kistna District to the credit of the Road Fund of the district as notified in paragraph 22 of the Board's Local Fund Report of 1869-70.

IV. Pound Fund.—The subjoined statement shows the transactions of the Pound Fund :—

Districts.	Balance at the beginning of the Year.	Charges. Establishment, etc.	Charges. Constructing and repairing Pounds.	Charges. Surplus amount transferred to District Road Fund.	Charges. Total.	Balance.	Actual Collections.	Total including Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Ganjam ...	18 8 1	1,406 8 3	151 13 6	1,000 0 0	2,553 0 9	863 14 1	2,908 11 9	2,921 14 10
Vizagapatam ...	1,665 13 4	2,535 1 4	189 15 0	685 13 4	3,410 13 8	2,761 2 8	4,486 3 0	6,172 0 4
Godavery	10,562 12 5	4,107 6 1	824 9 7	10,562 12 5	15,494 13 1	12,652 7 6	17,084 7 2	27,647 8 7
Kistna	19,418 15 6	9,559 9 6	1,443 6 5	15,000 0 0	26,002 15 11	21,941 1 7	28,525 2 0	47,944 1 6
Nellore	5,175 8 7	7,287 14 2	190 0 8	8,000 0 0	15,477 14 10	13,185 10 6	23,488 5 9	28,663 9 4
Cuddapah	7,759 0 5	243 7 1	489 12 5	6,000 0 0	6,733 8 6	9,914 3 5	8,888 6 6	16,647 6 11
Bellary	12,701 10 1	981 4 2	266 13 4	14,000 0 0	15,248 1 6	10,960 10 4	13,807 1 9	26,208 11 10
Kurnool	11,169 6 8	474 6 0	463 15 8	10,000 0 0	10,938 5 8	12,040 7 6	11,809 6 6	22,978 13 2
Chingleput	1,246 8 2	2,989 6 2	440 12 8	2,000 0 0	5,430 2 10	1,412 14 10	5,596 9 6	6,843 1 8
North Arcot	7,062 5 8	2,288 7 3	268 3 8	.....	2,556 9 11	10,237 9 11	5,711 14 2	13,794 3 10
South Arcot	4,524 13 10	6,033 0 5	25 0 0	4,000 0 0	10,057 0 5	4,173 15 0	9,706 1 7	14,230 15 5
Tanjore	15,188 14 8	14,819 7 5	861 13 5	11,173 7 9	26,854 12 7	13,847 2 9	25,563 0 8	40,701 15 4
Trichinopoly	5,658 14 2	1,250 2 4	204 10 11	5,000 0 0	6,454 13 3	6,813 9 0	7,609 8 1	13,268 6 3
Madura	8,398 7 4	4,204 15 6	673 10 3	8,000 0 0	12,878 9 9	8,749 15 9	13,230 2 2	21,628 9 6
Tinnevelly	12,776 13 7	13,119 6 9	537 2 2	10,000 0 0	23,656 8 11	10,156 4 8	21,035 15 7	33,812 13 2
Coimbatore	7,583 13 0	2,486 2 0	683 11 2	4,000 0 0	7,169 13 2	9,519 13 6	9,106 12 8	16,689 9 8
Nilgris	70 3 1	545 4 8	100 0 0	.....	705 4 8	177 14 11	813 0 6	883 3 7
Salem	1,490 9 8	3,648 4 8	221 8 0	4,000 0 0	7,869 13 8	2,075 10 1	8,454 13 6	9,945 6 9
South Canara	913 3 7	36 0 0	95 13 6	400 0 0	531 13 6	866 10 9	485 4 8	1,893 8 8
Malabar	1,060 6 2	1,400 13 5	298 3 5	.....	1,699 0 10	1,727 8 0	2,366 2 8	3,426 8 10
Total ...	1,34,430 1 7	79,416 10 2	7,990 14 9	1,13,832 1 6	2,01,228 10 6	1,53,578 9 4	2,20,377 2 8	3,54,807 8 9

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The balance at the beginning of the year was Rs. 1,34,430 and the receipts Rs. 2,20,377, making a total of Rs. 3,54,807. The expenditure amounted to Rs. 2,01,229, leaving a balance of Rs. 1,53,578.

The receipts of the year contrast favourably with those of the previous year, showing an increase of Rs. 13,112.

	Rs.
1869-70	2,07,265
1870-71	2,20,377
Total...	13,112

This was owing partly to an improved system of pound administration, partly to an increase in the number of pounds constructed in the Kistna District, and partly to an increase in many districts in the number of cattle impounded. As regards the expenditure there is not much difference between the figures of the year under report and those of the preceding year. The surplus amount transferred to the credit of the Road Fund was Rs. 1,13,822.

The orders to be issued to secure greater uniformity in the working of the Pound Act in the different districts are still under consideration.

V. PUBLIC BUNGALOW FUND.—The following statement exhibits the transactions of this Fund:—

Districts.	Balance at the beginning of the Year.	Receipts. Fees, etc.	Receipts. Grant-in-aid.	Receipts. Total.	Total including Balance.	Charges. Establishment.	Charges. Construction and repairs of Bungalows including Supervision.	Charges. Amount transferred to other Districts.	Charges. Total.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Ganjam	683 3 5	409 12 0	630 0 0	1,039 12 0	1,722 15 5	1,096 13 2	.....	.....	1,096 13 2	626 2 3
Vizagapatam	2,558 2 7	365 7 0	460 0 0	825 7 0	3,383 9 7	627 0 0	.....	500 0 0	1,127 0 0	2,256 9 7
Godavery	656 7 5	533 10 0	270 0 0	803 10 0	1,460 1 5	614 14 10	.....	.....	614 14 10	845 2 7
Kistna	257 6 7	775 1 4	530 0 0	1,305 1 4	1,562 7 11	1,446 8 1	.....	.....	1,446 8 1	115 15 10
Nellore	1,492 0 2	1,306 9 6	750 0 0	2,056 9 6	3,548 9 8	1,431 11 4	1,430 4 10	.....	2,862 0 2	686 9 6
Cuddapah	1,996 9 0	180 7 7	410 0 0	590 7 7	2,587 0 7	208 0 0	.....	.....	208 0 0	2,379 0 7
Bellary	1,036 15 6	2,011 6 0	860 0 0	2,871 6 0	3,908 5 6	1,774 15 7	371 14 7	.....	2,146 14 2	1,761 7 4
Kurnool	273 12 7	928 8 8	80 0 0	1,008 8 8	1,282 5 3	843 4 4	.....	.....	843 4 4	439 0 11
Chingleput	1,714 7 9	523 9 10	420 0 0	943 9 10	2,658 1 7	616 12 7	.....	.....	616 12 7	2,041 5 0
North Arcot	1,420 15 6	107 0 0	340 0 0	447 0 0	1,867 15 6	122 0 6	.....	.....	122 0 6	1,745 15 0
South Arcot	1,899 4 4	696 4 0	720 0 0	1,416 4 0	3,315 8 4	1,185 7 9	175 8 0	1,500 0 0	2,860 15 9	454 8 7
Tanjore	645 3 9	1,261 10 9	160 0 0	1,421 10 9	776 7 0	745 14 9	.....	.....	745 14 9	30 8 3
Trichinopoly	833 13 2	511 0 4	160 0 0	671 0 4	1,504 13 6	837 9 5	.....	.....	337 9 5	1,167 4 1
Madura	689 3 1	547 12 7	140 0 0	687 12 7	1,376 15 8	486 15 6	20 0 0	.....	506 15 6	870 0 2
Tinnevelly	66 10 11	1,358 3 8	130 0 0	1,488 3 8	1,554 14 7	1,299 4 5	45 5 8	.....	1,344 10 1	210 4 6
Coimbatore	1,810 0 10	1,283 10 0	850 0 0	2,133 10 0	3,943 10 10	797 4 11	2,083 11 0	.....	2,880 15 11	1,062 10 11
Nilgiris	243 10 2	1,000 15 10	510 0 0	1,510 15 10	1,754 10 0	189 4 3	625 0 0	.....	814 4 3	940 5 9
Salem	2,013 7 2	1,221 8 1	1,020 0 0	2,241 8 1	4,254 15 3	294 4 10	.....	.....	294 4 10	3,960 10 5
South Canara	405 10 0	629 12 10	470 0 0	1,099 12 10	1,505 6 10	510 11 0	272 0 8	.....	782 11 8	722 11 2
Malabar	5,289 12 3	3,979 7 11	1,090 0 0	5,069 7 11	10,359 4 2	3,721 4 5	4,945 1 2	.....	8,666 5 7	1,692 14 7
Total...	24,696 4 8	19,631 13 11	10,000 0 0	29,631 13 11	54,328 2 7	18,350 1 8	9,968 13 11	2,000 0 0	30,318 15 7	24,009 3 0

Proceedings of the Madras Government, Revenue Department, 17th September 1872.

The balance at the credit of the Fund at the beginning of the year was Rs. 24,696, which, with the receipts of the year, Rs. 29,632, including the grant-in-aid, amounted to Rs. 54,328. The expenditure was Rs. 30,319, leaving a balance of Rs. 24,009.

The details of the receipts of the Fund compared with those of the year 1869-70 are as follow:—

Items.	Receipts of 1870-71.	Receipts of 1869-70.
	Rs.	Rs.
Fees from Travellers	12,019	13,911
Sale-proceeds of Furniture	812	613
Do. of Bungalows	1,470	411
Grant-in-aid	10,000	9,490
Miscellaneous	4,921	1,484
Amount transferred from district to district ...	...	8,804
Do. from Bellary to Kurnool...	410	...
	29,632	34,713

The total expenditure of the year is composed of the following items, opposite to which are noted the sums spent in the preceding year:—

Items.	Expenditure of 1870-71.	Expenditure of 1869-70.
	Rs.	Rs.
Establishment	9,813	10,481
Batta to Pensioned Sepoys	3,572	3,511
Purchase and repair of Furniture	1,168	1,694
Construction of Bungalows	3,720	5,305
Repair of do.	4,900	3,818
Cost of P. W. supervision	622	551
Transfer of funds from one district to another.	1,500	6,024
Miscellaneous charges	3,496	2,186
Advances	1,529	443
Total...	30,320	34,013

In addition to the above there was expenditure incurred out of an allotment of Rs. 11,622 in the Public Works Budget of the year on account of repairs of Bungalows, but the exact amount cannot be ascertained. As these buildings are being given up to the Local Boards and Municipalities, it would be useless to review the transactions of the Fund in greater detail.

VI. Endowment Fund.—This Fund embraces the transactions of Chuttrums, Lungerkhanas and Dispensaries.

Chuttrum Fund.—The balance in favour of this Fund at the beginning of the year was Rs. 1,66,012, and the receipts were Rs. 2,00,868, making a total of Rs. 3,66,880. The expenditure amounted to Rs. 2,30,932, leaving a balance of Rs. 1,35,948.

Proceedings of the Madras Government, Revenue Department,
17th September 1872.

The following abstract exhibits the transactions of the Fund:—

Districts.	Balance at the beginning of the Year.	Receipts. Fixed Allowance granted by Government.	Receipts. Miscellaneous Receipts.	Receipts. Total.	Total including Balance.	Expenditure.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Godavery	8,929 4 2	... ...	4,023 9 10	4,023 9 10	12,952 14 0	3,549 13 8	9,403 0 4
2. Kistna	729 12 11	... ...	302 10 0	302 10 0	1,032 6 11	146 15 9	885 7 2
3. Bellary	5,148 4 10	2,576 0 0	... ...	2,576 0 0	7,724 4 10	2,678 3 0	5,016 1 10
4. Chingleput...	9 15 11	... ...	187 14 9	187 14 9	197 14 8	138 9 0	59 5 8
5. North Arcot	2 7 4	1,280 9 5	... ...	1,280 9 5	1,283 0 9	1,132 1 5	150 13 4
6. South Arcot	165 12 7	1,239 9 0	15 6 0	1,254 15 0	1,420 11 7	1,172 7 10	248 3 9
7. Tanjore	1,20,214 4 6	12,367 4 8	1,38,326 3 11	1,50,693 7 9	2,70,907 12 3	1,83,266 9 5	87,641 2 10
8. Trichinopoly	10,673 15 3	... ...	1,869 4 2	1,869 4 2	12,543 3 5	1,577 2 3	10,966 1 2
9. Madura	9,260 12 1	10,225 0 7	11,125 5 3	21,350 5 10	30,611 1 11	16,634 9 5	13,976 8 6
10. Tinnevelly...	8,426 7 0	744 0 0	10,632 2 1	11,376 2 1	19,802 9 1	14,793 13 0	5,008 12 1
11. Coimbatore	2,351 6 10	5,040 0 0	23 11 0	5,063 11 0	7,415 1 10	5,224 11 5	2,190 6 5
12. Nilgiris	99 3 4	492 0 0	97 1 9	589 1 9	688 5 1	446 3 3	242 1 10
13. Malabar	... ...	... ...	300 14 5	300 14 5	300 14 5	170 14 10	129 15 7
	1,66,011 10 9	33,964 7 8	1,66,904 2 4	2,00,868 10 0	3,66,880 4 9	2,30,932 2 3	1,35,948 2 6

The following abstract shows the number of choultries reported on by the local officers, and the number of persons fed, etc :—

Districts.	Number of Choultries.	Number of Persons fed.	Cost of feeding.
			RS. A. P.
1. Godavery	2	24,610	2,450 13 8
2. Kistna	1	...	... ...
3. Bellary	1	...	... ...
4. Chingleput	1	...	... ...
5. North Arcot	1	7,418	769 10 1
6. South Arcot	6	6,032	521 1 0
7. Tanjore	39	2,151,957	88,314 9 11
8. Trichinopoly	17	770	85 8 9
9. Madura	38	100,580	7,793 3 2
10. Tinnevelly	29	52,370	3,366 2 10
11. Coimbatore	55	...	... ...
12. Nilgiris	15	...	... ...
Total ...	205	2,343,727	1,03,301 1 5

In Tanjore there are schools and dispensaries attached to the more important chuttrums, and their working is exhibited in the following abstract :—

Names of Chuttrums and Dispensaries.	Average daily Attendance in each School.	Dispensaries.				
		Average daily No. of in-patients.	Average daily No. of out-patients.	Vaccine Operation.		
				Successful.	Unsuccessful.	Total.
Needamungalum	150	7	34	1,270	43	1,313
Artanad	99	18½	26	1,243	24	1,267
Rajamattam	61	6	10	580	27	607
Vilangulam	66	5	19	540	91	631
Minpessil	69	...	...	...	...	...
Manamelgudi	...	2½	5	360	29	389
Total ...	...	...	...	3,993	214	4,207

Lungerkhana Fund.—The following abstract shows the financial position of the Lungerkhana Fund :—

Districts.	Balance at the beginning of the Year.	Receipts.	Total including Balance.	Charges.			Balance.
				Cost of Feeding.	Establishment and Saderward including Medicines, etc.	Total.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Nellore	174 7 5	8,312 7 6	8,486 14 11	2,405 13 9	171 0 0	2,576 13 9	910 1 2
Kurnool	... ...	360 0 0	360 0 0	360 0 0	... ...	360 0 0	.....
North Arcot. { Vellore.	544 7 3	4,176 0 0	4,720 7 3	3,357 6 10	126 0 0	3,483 6 10	1,237 0 5
North Arcot. { Arcot.	97 5 8	1,200 0 0	1,297 5 8	815 10 5	108 0 0	923 10 5	373 11 3
Coimbatore	1,219 2 7	2,027 6 7	3,246 9 2	786 7 11	617 12 0	1,404 3 11	1,842 5 3
Total ...	2,035 6 11	11,075 14 1	18,111 5 0	7,725 6 11	1,022 12 0	8,748 2 11	4,363 2 1

It will be observed that the transactions of the Munro's Choultry at Gooty in the Bellary District have been omitted from this statement and shown in the Chuttrum Fund Statement, as no charges on account of feeding the poor have been incurred in the year under report—(*vide* G. O., R. D., dated 9th April 1869, No. 974). Towards repaying the loan of Rs. 7,000 sanctioned by Government for the erection of a dispensary at Gooty, a sum of Rs. 600 was credited to Government.

Dispensary Fund.—The abstract statement shows only the transactions of the two Dispensaries in the North Arcot District. There is nothing here to call for any remark :—

Districts.	Balance at the beginning of the Year.	Receipts.	Total including Balance.	Charges.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Vellore	... ...	2,200 0 0	2,200 0 0	2,200 0 0	.....
Ranipet	... ...	2,065 15 0	2,065 15 0	2,065 15 0	.....
Total ...	... ...	4,265 15 0	4,265 15 0	4,265 15 0	.....

The receipts shown are the contributions from the Lungerkhana Fund of Rs. 9,640, the rest of which goes to the Lungherkhanas.

VII. Village Service Fund.—The following abstract shows the transactions of the Fund :—

	Balance at the beginning of the Year.	Receipts.						Total including Balance.			Expenditure.			Balance.		
		Fees under Act IV. of 1864.			Miscellaneous.			Total.								
	Rs. A. P.	Rs. A. P.			Rs. A. P.			Rs. A. P.			Rs. A. P.			Rs. A. P.		
1. Ganjam	—32 9 6				102 10 3			102 10 3			150 9 3			—80 8 6		
2. Godavery	2,357 1 3	17,461 15 4			44,628 11 2			62,000 10 9			12,216 1 5			52,231 10 4		
3. Kistna	5,658 13 3				1,38,485 9 0			1,38,485 9 0			1,66,739 11 1			—22,595 4 10		
4. Cuddapah	102 0 0				695 15 10			695 15 10			694 13 2			—103 2 8		
5. Bellary	107 3 0				618 15 6			618 15 6			589 9 6			136 9 0		
6. Kurnool	4,34,834 5 8	1,36,999 13 7			2,25,439 8 6			3,62,439 6 1			2,82,979 1 11			5,14,284 9 10		
7. Chingleput	1,398 2 4				11,953 0 9			11,953 0 9			11,864 6 1			1,486 13 0		
8. North Arcot	4,790 9 1				1,11,857 6 3			1,11,857 6 3			1,20,773 3 2			4,125 3 7		
9. South Arcot	7,606 1 0				2,56,360 6 11			2,56,360 6 11			2,59,221 11 6			4,744 12 5		
10. Tanjore	47,192 8 11				2,71,012 3 9			2,71,012 3 9			2,73,680 11 8			—49,860 15 11		
11. Trichinopoly	1,73,744 6 3	1,11,180 4 8						1,11,180 4 8			2,03,640 10 3			81,284 0 7		
12. Madura	—1,328 10 2				1,939 0 1			1,939 0 1			1,858 0 1			1,247 10 2		
13. Tinnevelly	—226 7 4				52,788 0 8			52,788 0 8			52,081 13 7			479 11 9		
14. Nilgiris	104 15 10				132 2 2			132 2 2			162 0 0			75 0 0		
15. Salem	638 0 0				97,479 7 5			97,479 7 5			97,682 15 0			434 8 5		
16. South Canara	279 11 4				33,974 11 3			33,974 11 3			31,587 7 1			2,666 15 6		
17. Malabar	2,46,137 0 8				87,212 14 3			87,212 14 3			83,791 10 7			2,49,558 4 4		
Total	8,28,968 0 10	2,65,642 1 7			13,34,680 11 9			16,00,322 13 4			15,99,714 7 4			8,29,576 6 10		

There was a balance of Rs. 8,28,968 at the beginning of the year, which, together with the year's receipts, amounted to Rs. 16,00,323. The expenditure was Rs. 15,99,715, leaving a balance of Rs. 8,29,576.

By a Notification in the *Fort St. George Gazette*, dated 29th June 1870, Act IV. of 1864, was brought into force in the Godavery District from 1st July 1870.

In the districts marginally noted the expenditure exceeded the available assets. The Collector of Ganjam states that the fund has been but lately transferred to the head "Local Funds" and that strict instructions have been issued to collect its revenue so as to meet the balance against it.

Ganjam.	Tanjore.
Kistna.	Madura.
North Arcot.	

In the remaining four districts the excess is owing to the cess not having been fully collected within the year, but it has since been made good.

There was a large balance of Rs. 5,14,284 in favour of the Fund in the Kurnool District. An increase of the establishment has since been sanctioned. The disposal of the balance is under consideration.

The balance in favour of the Fund in the Malabar District was Rs. 2,49,558, which includes a sum of Rs. 2,44,049 improperly debited against Imperial Revenue in the accounts of 1866-67, 1867-68, and 1868-69 instead of against the Village Service Fund of the district. The balance therefore should have been Rs. 5,509 as already reported in paragraph 2 of the Board's Proceedings* dated 22nd March 1872, Miscellaneous No. 2,183. The necessary adjustments will be made by the Collector in the accounts of 1871-72.

* Recorded in G. O., R. D., dated 23rd April 1872, No. 663.

VIII. Irrigation Cess Fund.—The following abstract will show the transactions of the Fund :—

Districts.	Balance at the beginning of the Year.	Receipts.	Total including the Balance.	Charges.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Trichinopoly	6,530 7 8	10,592 5 4	17,122 13 0	10,632 9 6	6,490 3 6
Madura	601 7 0	1,144 3 4	1,745 10 4	1,611 9 8	134 0 8
Coimbatore	17,398 13 5	13,717 11 0	31,116 8 5	12,205 1 8	18,911 6 9
Total	24,530 12 1	25,454 3 8	49,984 15 9	24,449 4 10	25,535 10 11

The balance at the beginning of the year was Rs. 24,531 and the receipts Rs. 25,454, making a total of Rs. 49,985. The expenditure amounted to Rs. 24,449, leaving Rs. 25,536 at the end of the year.

IX. Cochrane's and Sadras Canal Fund in the Chingleput District.—According to the Collector's report the opening balance was Rs. 3,220-0-5, and the receipts were Rs. 38,437-2-4, making a total of Rs. 41,657-2-9. The expenditure was Rs. 40,418-7-4, leaving a balance of Rs. 1,238-11-5.

With his subsequent letter dated 26th July 1871, No. 346, the Acting Collector submits revised statements according to which the total assets including

the balance on the 1st April 1870 were Rs. 56,022-6-5 and the expenditure amounted to Rs. 52,554-10-1, leaving a balance of Rs. 3,467-12-4.

The Board in their general report for 1869-70 closed the transactions of the Fund with a balance of Rs. 7,940-8-3. Commencing with this balance the transactions stand thus:—

				Rs.	A.	P.
Balance on the 1st April 1870						
				7,940	8	3
Tolls collected for navigating Cochrane's and Sadras Canal...				37,019	2	4
Miscellaneous receipts.	Recovery of the cost of P. W. supervision	17	0	0		
	Sale of loppings of trees on the Northern Canal	28	5	0		
	Sale of Tools and Plant	49	6	9		
				94	11	9
				37,113	14	1
				45,054	6	4
Surveying and preparing plans, etc., for the formed line of the Madras Junction Canal		957	11	5		
Maintenance of the Northern and Southern Canals		19,919	15	11	20,877	11	4
Establishment					4,703	3	5
Amount paid in liquidation of the loan					10,000	0	0
Interest on the above					1,905	0	7
Miscellaneous charges					4,100	10	8
					41,586	10	0
Balance...					3,467	12	4

In the Account Current of this Fund furnished by the Accountant-General, the closing balance was entered as Rs. 3,450-12-4, or Rs. 17 less than the real balance. This is owing to the omission of the cost of P. W. supervision on the expenditure incurred in opening the Ennore Bar in 1868-69, which was at first improperly charged to the Fund, and which had not been adjusted in the books of the Accountant-General.

X. Canal and Ferry Fund.—This Fund, which is constituted under Madras Act I. of 1870, was in operation in the Godavery District from November 1870.

The transactions were as follow:—

	Rs.	A.	P.
Collections from November 1870 to March 1871	3,593	14	0
Charges from do. to do. ...	522	12	0
Balance...	3,071	2	0

The Board have now to explain why they have been unable to submit this report by the prescribed date, viz., the 31st August 1871. Before the preparation of the report could be commenced the new Budgets for 1871-72, which were rendered necessary by a change in the law, commenced to arrive, and as current work was impeded whilst they were under disposal, they had to be dealt with at once, taking precedence of all work except the work of current administration, especially that of explaining the new law and the complicated rules framed under it in the very numerous cases in which executive officers were

Proceedings of the Madras Government, Revenue Department,
17th September 1872.

doubtful how to act. Before the Budgets of 1871-72 had been reviewed and printed those of 1872-73 began to arrive. The Board were directed to proceed with these as quickly as they possibly could, and a special Sub-Secretary was attached to their office to help them in doing so. By keeping the establishment hard at work during the Christmas holidays, the Board's review was completed in January. That of Government was finished in March, and since then the whole of the Local Fund Department has been kept busily at work correcting the proofs of the revised Budgets which are being issued as rapidly as possible.

It is unnecessary, the Board hope, to direct attention to the extent of the miscellaneous work involved in introducing the new Act, the reports on Education and Unions, the transfer of institutions to Local and Municipal bodies, the establishment of dispensaries, and so forth. Suffice it to say that it has been found simply impossible to submit this report sooner.

No. 106. Order thereon, 17th September 1872, No. 1,328.

Local Funds, No. 1.
Accounts.

Ordered to be recorded as the report for 1871-72 is due, and any review of that for 1870-71 at the present time is useless.

2. The Government note the explanation given in the penultimate paragraph of the Board's Proceedings for the delay on this occasion, and they trust shortly to receive the report for the past year.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

Revenue Department

Proceedings of the Board of Revenue

dated 11th June 1872

Read the following Reports.

From the Collector of Ganjam dated 23d June 1871, No. 786.

" Vizagapatam " 11th May " " 463.

" Godavery " 18th June " " 208.

" Kistna " 9th do " " 716.

" Nellore " 14th do " " 1145.

" Cuddapah " 9th do " " 127.

" Bellary " 6th July " " 271.

" Kurnool " 3d do " " 192.

" Chingleput " 5th do " " 233.

" North Arcot " 6th do " " 313.

" South Arcot " 5th do " " 775

" Tanjore " 4th do " " 205.

" Trichinopoly " 31st May " " 157.

" Madura " 30th do " " 164.

" Tinnevelly " 5th June " " 249.

" Coimbatore " 4th do " " 170.

" Nilgiris " 31st May " " 61.

" Salem " 18th June " " 1534.

" South Canara " 17th do " " 840

" Malabar " 5th July " " 157.

The Board resolve to submit for the information of Government, their Report on the Administration

of the several Local Funds under their management during the year 1870-71 are accompanied by a file of the Collectors reports on the subject.

The District Road Fund. The statement noted in the margin shows the transactions of the Road Fund during the year from which it will be seen that the balance at credit of the fund at the beginning of the year was Rs 12,85,445. The receipts of the year amounted to Rs 24,46,362 and raised the available assets to Rs 37,31,507. The expenditure was Rs 24,76,652, and Rs 12,54,855 remained unspent at the close of the year. The following abstract compares the receipts of 1870-71 with those of 1869-70. The net decrease is Rs 3,09,679.

127. Statement showing the receipts & disbursements under the District Road Funds.

128. Do showing the allotment and expenditure out of the District Road Fund under all the Budget heads.

129. Do showing all the new roads undertaken by the Department.

Items	1869-70	1870-71	Increase	Decrease
	Rs	Rs	Rs	Rs
Ferry Tolls	1,46,190	1,38,990	-	7,200
Tolls on Roads & Bridges	25,949	41,049	15,100	-
Road Cess	21,65,700	19,36,873	-	2,28,827
Surplus Pound Funds	27,296	1,13,522	-	85,774
Grass Rents	2,185	19,982	-	2,203
Sale of Manure	2,356	1,255	-	101
Fish Rents	82,184	84,975	2791	-
Forests Chiefship	21,268	20,029	-	1,239
Contribution in aid of Public works	25,234	12,250	-	14,984
Sale of materials already charged in the bills for works	794	484	-	309
Recovery of advances in the current year in Cash	22,283	16,382	-	5,901
Do Do in the next year	26,486	6,833	-	19,653
Do Miscellaneous charges in Cash	4,970	1,285	-	3,685
Do Balances made for Imperial Works	4,907	4,852	3105	-
Miscellaneous Receipts	77,869	62,991	-	15,668
Total	27,31,918	24,46,362	18,526	3,26,215
			Net	3,09,679

Of the several items

	Districts		balance at the end of previous years.	By P.W. Dept.	By Rev. Dept.	Total	available for works	Communications	Public Improvements	Total	balance at the end of the year	balance on the available balance
			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1	Ganjam		86,049	10,673	979	97,652	74,397	60,578	1,241	61,819	12,578	83.09
2	Vizagapatam	d	1,39,977	12,293	22,318	1,74,621	85,366	77,315	624	78,605	6,751	92.69
3	Godavery		4,44,071	33,515	980	4,78,495	4,09,576	2,21,837	5,642	2,27,309	1,82,267	1,56,50
4	Kistna		3,38,460	22,979	6,739	3,68,178	3,08,792	1,26,946	4,374	1,31,310	1,77,482	1,42,52
5	Nellore		1,95,785	12,949	2,955	2,11,689	1,79,881	75,309	370	75,679	1,04,202	42.07
6	Cuddapah		97,825	12,742	373	1,10,940	84,740	70,362	2,694	73,056	11,654	86,24
7	Bellary		2,32,936	19,735	1,807	2,54,478	2,11,394	1,82,837	5,442	1,88,279	92,635	56.18
8	Kurnool		1,99,458	10,482	3,191	2,13,073	1,85,785	72,469	5,276	77,637	1,08,248	48.73
9	Chingleput		60,247	9,345	5,014	74,357	46,888	40,482	2,367	42,849	2,839	93.81
10	North Arcot	d	1,81,486	18,654	2,013	2,02,153	1,61,219	1,08,159	7,292	1,15,451	45,968	71.48
11	South Arcot	d	1,42,615	14,663	1,161	1,58,439	1,26,791	93,267	3,876	97,043	29,748	76.54
12	Tanjore		4,85,350	25,441	4,691	5,15,482	4,45,218	2,82,054	7,310	2,89,364	1,75,854	60.50
13	Trichinopoly		97,618	10,669	480	1,08,767	86,469	68,459	1,342	69,801	17,668	89.26
14	Madura		2,17,354	9,250	3,123	2,29,727	2,04,981	98,240	1,910	99,954	1,05,027	48.76
15	Tinnevelly		1,91,553	17,009	4,336	2,12,898	1,70,208	1,15,962	3,583	1,19,545	50,663	78.23
16	Coimbatore		1,66,458	15,111	2,132	1,83,701	1,49,215	1,18,664	6,162	1,24,826	24,389	83.66
17	Nilgiris		2,12,566	2,492	295	2,15,353	98,229	7,699	488	8,187	1,642	83.29
18	Salem		2,03,267	4,356	1,751	2,09,374	1,91,460	1,08,122	23,956	1,26,078	65,582	65.67
19	South Canara		1,68,145	2,799	2,966	1,73,910	57,380	45,583	2,828	48,426	8,954	84.38
20	Malabar		1,89,997	15,848	5,637	2,11,482	1,68,572	1,24,991	12,218	1,37,209	31,303	85.42
		Total	37,31,507	2,91,995	82,941	40,06,443	33,56,665	20,02,966	98,851	21,01,817	12,54,854	

Examined and found correct

[illegible]

Statement No. III furnished

No.	Districts	No. of miles maintained	No. of miles completed	No. of miles in progress
10	North Arcot	1124	15	197
11	South Arcot	664	72	11
12	Tanjore	788	20	82
13	Trichinopoly	340	37	48
14	Madura	203	33	79
15	Tinnevelly	257	78	67
16	Coimbatore	633	24	30
17	Nilgiris	733	84	34
18	Salem	906		
19	South Canara	382		32
20	Malabar	790	25	59
		6854	368	546

II Judicial Conservancy Funds

The following statement shows the receipts and charges of the funds

No.	Districts	Receipts	Charges	Balance
1	Chingleput	222	65	
2	Tanjore	248		
3	Coimbatore	80		
4	Madura	244		
5	Salem	240	100	
6	Cuddapah	681	303	185
7	Bellary	959	280	156
8	Kurnool	884	39	65
9	Chingleput	222		

includes sums laid out on road-sides
carried in accordance with para 3 of the
Government Order, Revenue Department
dated 16th July 1870 No 1096.

Most of the Collectors have not furnished
complete information as to the area planted
out and as to the number and description
of trees planted so that the Board are unable
to exhibit this in a tabular form.

III. Canal Grass Fund.

The balance in favor of this fund was
Rs 21536 and the receipts Rs 12971 making a
total of Rs 34,507. The expenditure amounted
to Rs 20,729 leaving a balance of Rs 13,778.

In two districts, Salem & Chingleput the
fund, which is very small, was transferred
from the Public Works Department to the Revenue
Department for the first time.

The following abstract shows the
transactions of the fund.

Districts	Balance at the beginning of the year	Receipts	Total including balance	Charges	Balance
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
North Arcot	1756 11 4	3265 7 8	15,022 3	12900	2122 3
Chingleput	45	2 4	47 4		47 4
Tanjore	3622 15	2837 14 7	6,460 13 7	1001	5459 13 7
Trichinopoly	3989 5	2429 12 8	6418 13 1	2702 2 3	3716 10 10
Madura	258 5 4	240	498 5 4	36	462 5 4
Tinnevelly	294 15 4	3585 1 8	3880 1	3789 15 8	90 14
Coimbatore	839 3 4	338 2	4177 5 4	300	877 5 4
Salem	730 5 10	272 5 6	1002 11 4		1002 11 4
Total	21536 8 7	12971 1	34507 8 8	20729 1 11	13,778 6 9

The

The actual receipts of the
funds during the year 1869-70
amounted to Rs 11,696 against
Rs 12,975 noted in the year
under review. The expenditure
of the year shows an increase
of Rs 13,136. This is chiefly due
to a sum of Rs 12,500 which was
transferred from the
funds of the Madura District
to the credit of the Road Funds
of the District Board for
Local Fund Repairs of 1869-70.

IV. Coconut Fund.

The subjoined statement
shows the transactions
of the Coconut Fund.

The balance at the credit of the Fund at the beginning of the year was Rs 24:696 which with the receipts of the year Rs 29,632, including the grant-in-aid amounted to Rs 54328. The Expenditure was Rs 30,319 leaving a balance of Rs 24009

The details of the receipts of the fund Compared with those of the year 1869-70 are as follows:

Items	Receipts of 1870/71	Receipts 1869/70
Fees from Travellers	12,019	13911
Sale proceeds of furniture	812	613
do do of Bungalows	470	411
Grant-in-aid	10000	9,490
Miscellaneous	4921	1484
Amount transferred from District Districts		8804
do — do — from Salary Establishments	410	
	29632	34713

The total Expenditure of the year

The following abstract shows the number of Officers and Establishment employed on the Local Fund Service during the year 1859-60

Local Officers and Establishment of Peons

	Districts	Number of Clothiers	Number of Peons employed	Cost of Establishment
				Rs. a. p.
1	Godavery	2	2460	13 8
2	Kistna	1		
3	Bellary	1		
4	Chingleput			
5	North Arcot	1	7418	10 1
6	South Arcot	6	6032	5 1
7	Tanjore	39	21619 67	88 3 14 9 11
8	Trichinopoly	17	770	8 5 8 9
9	Madura	38	10058	4 2
10	Tinnevelly	29	42370	17933 2 10
11	Coimbatore			3316
12	Nilgherries	16		
	Total	205	234372	19 3 2 1 5

Statement of Receipts and Disbursements of Local Funds for the year 1859-60

Abstract of Receipts and Disbursements of Local Funds for the year 1859-60

Districts	Balances at the beginning of the year	Receipts: Fixed allowances granted by Government	Receipts: Miscellaneous Receipts	Receipts: Total	Total including balances	Disbursements	Balances
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Godavery	8929 4 2	" "	4023 9 10	4023 9 10	12952 14	3549 13 8	9403 4
Kistna	729 12 11	" "	302 10	302 10	1032 6 11	146 15 9	885 7 2
Bellary	5148 4 10	2576 "	" "	2576 "	7724 4 10	2678 3	5046 1 10
Chingleput	9 15 11	" "	187 14 9	187 14 9	197 14 8	138 9	59 5 8
North Arcot	2 7 4	1280 9 5	" "	1280 9 5	1283 9	1132 1 5	150 15 4
South Arcot	165 12 7	1239 9	15 6	1254 15	1419 26	1172 7 10	248 3 9
Tanjore	120214 4 6	12367 4 8	138326 3 1	150693 7 9	270907	183266 9 5	87641 2 10
Trichinopoly	10673 15 3	" "	1869 4 2	1869 4 2	12543 3 5	1577 4 5	10966 2
Madura	9260 12 1	10225 " 7	11125 5 3	21350 5 10	30611 1 11	16634 9 5	13976 8 6
Tinnevelly	8426 7 "	744 "	10632 2 1	11376 2 1	19802 9 1	14793 13 4	5008 12 1
Coimbatore	2351 6 10	5040 "	23 11 "	5063 11 "	7415 110	5224 11 5	2190 6 5
Nilgherries	99 5 4	492 "	97 1 9	589 1 9	688 5 1	446 3 3	242 1 10
Malabar	" "	" "	300 14 5	300 14 5	300 14 5	170 14 10	129 15 7
Total	166011 10 9	33964 7 8	166904 2 4	200868 10 "	366880 4 9	230932 2 3	135948 2 6

Statement of Establishments

Districts	Engineers	Surveyors	Overseers	Daily Paid Establishment	Vaccinators	Vaccine Establishment	Total
Godavery			160	7	34	1770	43	1813
Kistna			99	18	26	1140	24	1164
Bellary			64	6	10	680	27	707
Chingleput			66	5	19	640	91	731
Nth Arcot			69	"	"	"	"	"
Sth Arcot			"	24	6	360	29	389
						3993	214	4207

Lungerkhana Fund.

The following abstract shows the financial position of the Lungerkhana Fund:-

Districts	Balance at the beginning of the year	Receipts	Total including balance	Charges: Cost of feeding	Charges: Establishment including medicines	Total	Balance
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Vellore	174 7 5	3312 7 6	3486 14 11	2406 13 9	171 - -	2578 13 9	910 1 2
Tiruvannamalai	- - -	360 - -	360 - -	360 - -	- - -	360 - -	- - -
North Vellore	644 7 3	4176 - -	4720 7 3	3335 6 10	126 - -	3461 6 10	1259 - 5
North Arcot	97 5 8	1200 - -	1297 5 8	816 10 5	108 - -	923 10 5	373 11 3
Coimbatore	1219 2 7	2027 6 7	3246 9 2	786 7 11	67 12 -	854 3 11	1842 5 3
Total	2035 6 11	11075 14 1	13111 5 -	7725 6 11	1022 12 -	8748 2 11	4363 2 1

It will be observed that the transaction of the Munro Choultry at Gooty in the Bellary District have been omitted from the statement and shown in the Chuttrum fund statement as no charges on account of feeding the poor have been incurred in the year under report (vide G.O.R.D. dated 9th April 1869 No. 974) - Towards defraying the loan of Rs. 500 sanctioned by Government for the erection of a Dispensary at Gooty a sum of Rs. 600 was credited to Government Dispensary Fund.

The abstract statement shows only the transactions of the two Dispensaries in the North Arcot District there is nothing here to call for any remarks.

Districts	Balance at the beginning of the year	Receipt	Total including balance	Charges	Balance
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Vellore	- - -	2200 - -	2200 - -	2200 - -	- - -
Ramipet	- - -	2065 15 -	2065 15 -	2065 15 -	- - -
Total	- - -	4265 15 -	4265 15 -	4265 15 -	- - -

The receipts shown are the contributions from the Lungerkhana Fund of Rs. 3940 the rest of which goes to the lungerkhanas.

VII. Village service fund.

The following abstract shows the transactions of the fund

	Balance at the beginning of the year	Receipts: Fees under Act IV of 1864	Receipts: Miscellaneous Items	Receipts: Total	Total including balance	Expenditure	Balance
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1 Ganjam	- 32 9	- - -	102 - 3	102 - 3	70 - 9	150 - -	- 80 8 6
2 Godavery	1367 1 3	17461 15 4	44628 11 2	62091 10 6	64447 11 9	12216 1 5	52231 10 4
3 Kistna	5658 12 3	- - -	139485 9 -	139485 9 -	144144 6 3	166739 11 1	- 22595 4 10
4 Cuddapah	102 - -	- - -	696 6 10	696 6 10	797 - 10	694 13 2	168 - 8
5 Bellary	107 3 -	- - -	618 15 6	618 15 6	726 2 6	880 9 7	- 154 7 -
6 Tagunidi	434824 5 8	136999 13 7	225439 8 6	362439 6 1	797268 11 9	281979 1 10	514284 9 11
7 Coringapatam	1399 2 4	- - -	119553 7 9	119553 7 9	133551 3 1	118664 6 1	14887 - -
8 North Arcot	- 4790 9 4	- - -	111857 6 3	111857 6 3	116647 15 7	120773 3 2	- 4125 3 5
9 South Arcot	7666 1 -	- - -	25636 6 11	25636 6 11	25396 7 11	259221 11 6	- 3474 4 5
10 Tanjore	- 47192 8 -	- - -	27102 3 9	27102 3 9	223219 11 9	273680 11 8	- 49860 15 11
11 Trichinopoly	133744 6 2	111180 4 5	1939 1 -	113119 5 5	284924 10 10	203640 10 3	81284 - 7
12 Madura	- 1329 10 2	- - -	62788 8 8	62788 8 8	61000 6 11	73247 10 1	- 12247 4 10
13 Tinnevelly	- 226 7 4	- - -	132 2 2	132 2 2	132681 9 4	18868 2 1	113813 7 3
14 Neilgherries	104 13 10	- - -	27479 7 5	27479 7 5	98117 7 5	57081 13 7	40479 - 10
15 Salem	638 - -	- - -	33974 11 3	33974 11 3	34254 6 7	16216 2 -	17434 8 5
16 South Canara	279 11 4	- - -	8722 14 3	8722 14 3	9001 9 7	31587 7 1	- 22585 15 6
17 Malabar	24637 8 -	- - -	- - -	- - -	24637 8 -	83791 10 7	59154 2 4
Total	823916 10 1	265742 17 9	1360822 15 4	1626565 11 1	2450481 5 5	2299704 7 4	150776 13 1

There was a balance of Rs 8,29,968 at the beginning of the year which together with the year's receipts amounted to Rs 16,94,323. The expenditure was Rs 15,99,775 leaving a balance of Rupees 8,29,576.

By a notification in the Fort St George Gazette dated 29th June 1870 Act IV of 1864 was brought into force in the Godaveri District from 1st July 1870.

In the Districts specially noted Ganjam, Vizagapatam, Kistna, North Arcot, Tanjore, Madura, Coimbatore, the expenditure exceeded the available assets.

The Collector of Ganjam states that the funds have been but lately transferred to the head Local fund and that strict instructions have been issued to collect the revenues so as to meet the balance against it.

In the remaining four Districts the excess is owing to the cess not having been fully collected within the year but it has since been made good.

There was a large balance of Rs 5,44,284 in favor of the fund in the Tinnevelly District. An increase of the establishment has since been sanctioned the disposal of the balance is under consideration.

The balance in favor of the fund in the Malabar District was Rs 2,49,568 which includes a sum of Rs 2,44,049 improperly debited against Imperial Revenue in the accounts of 1866-67, 1867-68 and 1868-69 instead of against the Village service fund of the District. The balance therefore should have been Rs 5,509 as already reported in para 2 of the Board's Proceedings dated 22nd March 1872 miscellaneous Rs 2183. The necessary adjustments will be made by the Collector in the accounts of 1871-72.

Recorded in G.O. P.D. dd 23rd April 1872 No 663.

VIII. Irrigation cess fund.

The following abstract will show the transactions of the fund

Districts	Balance at the beginning of the year	Receipts	Total including the balance	Charges	Balance
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
Trichinopoly	6530 7 8	10552 5 4	17122 13 -	10632 9 6	6490 3 6
Madura	601 7 -	1144 3 4	1745 10 4	1611 9 8	134 - 8
Coimbatore	17398 13 8	13717 11 -	31,116 8 5	12205 1 8	18911 6 9
Total	24530 12 1	25454 3 8	49,984 15 9	24449 4 10	25535 10 11

The balance at the beginning of the year was Rs 24531 and the receipts Rs 25454 making a total of Rs 49986. The expenditure amounted to Rs 24449 leaving Rs 25536 at the end of the year.

IX Cochrane's and Sadras Canal Fund

Fund in the Chingleput District.

According to the Collector's report the opening balance was Rs. 3220-1-5 and the receipts were Rs. 38,437-2-4 making a total of Rs. 41,657-2-9. The expenditure was Rs. 40,418-7-4 leaving a balance of Rupees 1,238-11-5.

With his subsequent letter dated 26th July 1871 No. 346 the Acting Collector submits revised statements according to which the total assets including the balance on the 1st April 1870 were Rs. 56,022-6-5 and the expenditure amounted to Rs. 52,554-10-1 leaving a balance of Rs. 3467-12-4

The Board in their general report for 1869-70 closed the transactions of the fund with a balance of Rs. 7940-8-3

Commencing with this balance the transactions stand thus:—

		Rs. As. P.
Balance on the 1st April 1870		7940-8-3
Tolls Collected for navigating Chrames & Sadras canals	Rs. As. P. 37,019-2-4	
Miscellaneous receipts: Recovery of the cost of P.W. supervision 17-0-0; Sale of Clippings of trees on the Northern Canals 28-5-0; Sale of Tools & Plant 49-6-9	94-11-9	
		37,113-14-1
		45054-6-4
Surveying & preparing plans for the ground line of the Madras Junction Canal	957-11-5	
Maintenance of the Northern & Southern canals	19919-15-11	20877-11-4
Establishment		4703-3-5
Amount paid in liquidation of the loan		10,000-0-0
Interest on the above		1905-0-7
Miscellaneous charges		4100-10-9
		41586-10-0
Balance		3467-12-4

In the account current of this fund furnished

furnished by the Accountant General, the closing balance was entered as Rs. 3450-12-4 or Rs. 17 less than the real balance. This is owing to the omission of the cost of P.W. supervision "on the expenditure incurred in opening the Ennore bar in 1868-69 which was at first improperly charged to the fund and which had not been adjusted in the books of the Accountant General."

X Canal & ferry fund.

This fund which was constituted under Madras Act I of 1870 was in operation in the Godavery District from November.

The transactions were as follow:—

Collections from November 1870 to March 1871		3573-14-0
Charges from D— to D—		522-12-0
Balance		3071-2-0

The Board have now to explain why they have been unable to submit this report by the prescribed date, viz the 31st August 1871. Before the preparation of the report could be commenced the new budgets for 1871-72 which were rendered necessary by a change in the law commenced to arrive and as current work was impeded

impeded whilst they were under disposal, they had to be dealt with at once, taking precedence of all work except the work of current administration, especially that of re-placing the new law and the complicated rules framed under it in the very numerous cases in which executive officers were doubtful how to act. Before the budgets of 1871-72 had been received and printed those of 1872-73 began to arrive. The Board were directed to proceed with these as quickly as they possibly could, and a special Sub Secretary was attached to their office to help them in doing so. By keeping the establishment hard at work during the Christmas holidays the Board's review was completed in January. That of Government was furnished in March and since then the whole of the Local Fund Department has been kept busily at work correcting the proofs of the revised budgets which are being issued as rapidly as possible.

It is unnecessary, the Board hope to direct attention to the extent of the miscellaneous work

work involved in introducing the new act, the reports on Education and Unions, the transfer of institutions to Local and Municipal bodies, the establishment of Dispensaries, and so forth. Suffice it to say that it has been found simply impossible to submit this report sooner.

True Extract

J. Wise
Secretary

To,
The Chief Secretary to Government
Revenue Department
with a printed file of Collectors' reports
and 3 statements

E. Campbell
2d by
M. Narasimalbarry
2d by M. O. Stevens

Revenue Department.

No. 1328.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 17 ~~September~~ 1872.

Read the following Proceedings of the Board of Revenue.

Submitting report of administration of Local Funds under Boards management for 1870-71 together with a file of Collectors Reports on the subject.

} M.G. 11 June 1872. No. —

Ordered to be recorded

as The report for 1871-72 ~~will~~ is due ~~shall~~ and any review of that for 1870-71 at the present time is useless.

2. The Government note the explanation given in the penultimate paragraph of the Board's Proceedings for the delay

* 15th August reading [illegible]

at the reason
delay and they touch
the Public
~~that arrangements~~
~~have been made to~~
~~submit~~ the report
for the last year ~~in~~
~~proper time~~. L.B.

Sir Luc?
6/5/72

14. Board of Revenue. Dec: 27th Sept?

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