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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	1891	Press.
B.P. No.		Mis.
Dated	4.4.77	197 .

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GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

3rd March 1877, No. 800.

Local and Special Funds.

No. 46. To the Secretary to the Government of India, Financial Department, dated Fort St. George, 3rd March 1877, No. 800.

With reference to your office communication, No. 3940, dated 14th October 1875, (Accounts,) I am directed to forward a Statement showing the receipts and expenditure and balances of the Local and Special Funds in this Presidency for 1875-76, together

Revenue,	3rd March 1875, No.	348.
Financial,	5th Nov. "	2163.
Revenue,	23rd Jan. 1877, "	295.
Financial,	27th " "	295.
"	6th Feb. " "	420.
"	6th " " "	436.
"	10th " " "	503.
"	26th " " "	728.

with copies of the Proceedings of this Government marginally noted, reviewing the estimates relating to these funds for 1877-78.

2. The Accountant-General has briefly explained the position of the funds. This Government have no remarks to add,

beyond mentioning that the sums diverted from the Convict Labor Fund and Educational Building Fund are appropriated exclusively for the up-keep and construction of Jail buildings and buildings connected with the Educational Department respectively.

(Signed) W. HUDLESTON,
Chief Secretary.

STATEMENT showing the Income, Expenditure, and Balances of Local Funds for 1875-76 in the Books of the Accountant-General, Madras.

Description of Funds.	Balance on 1st April 1875.	Income.	Total.	Expenditure.	Balance on 31st March 1876.	Remarks of the Accountant-General.
1. Jungle Conservancy Fund	Rs. A. P. 1,41,293 5 6	Rs. A. P. 2,51,576 11 10	Rs. A. P. 3,92,870 1 4	Rs. A. P. 2,30,869 1 4	Rs. A. P. 1,62,001 0 0	This fund is solvent in all districts except in the Nilgiris, where the fund was closed with a balance at debit of Rupees 246. It is applied for the conservancy and extension of village jungles, and has been utilized by Collectors in formation of fresh plantations and improvements of topes, &c.
2. Naul Grass Fund	26,332 12 11	3,406 12 6	29,738 9 5	28,250 1 4	1,488 5 1	This fund will soon disappear as a Local Fund, the balances of most of the districts have been transferred to Public Works Department, Irrigation Revenue, and the Collectors who have not yet done so have been called upon to effect the necessary adjustment.
3. Pound Fund	71,809 3 7	2,25,379 4 3	2,97,188 7 10	2,28,239 9 6	68,948 14 4	This fund is solvent in all the districts. It comprises fines paid on stray cattle and sale proceeds of unclaimed cattle. The receipts are applied for the construction and repairs of Ponds, &c. Surplus collections of this fund are transferred to Surplus Pound Fund.
4. Surplus Pound Fund	2,28,572 7 9	1,91,199 5 5	4,19,771 13 2	2,02,355 9 1	2,17,416 4 1	This fund is solvent. A moiety of the income was transferred to Government Farms, and the other moiety to Local Funds and Municipalities for the construction and repair of roads and bridges and other works of public utility.
5. Bungalow Fee Fund	175 1 7	795 14 6	970 15 3	219 5 5	401 7 5	This fund comprises fees from travellers; they are expended in the keep of the Bungalows and improvement of establishment. Some of these Bungalows are to be transferred to Local Fund Boards.
6. Endowment Fund	19,841 12 5	6,119 0 7	25,960 13 0	8,482 6 1	17,478 6 11	This fund exists only in a few districts. Its receipts include grant from Government and other receipts for the up-keep of certain Chattrams, &c. The heaviest expenditure is in Balhar, on account of the Mune's Chattram and Dispensary. This petty fund is to be transferred to Local Fund under Act IV of 1871.
7. Village Service Fund	15,51,273 1 10	22,69,554 3 9	38,20,827 5 7	28,48,189 13 9	9,72,638 7 10	This fund is solvent in all districts except in Tanjore, where the fund was closed with a balance at debit of Rupees 16,367. It comprises the proceeds of Village Service Banna placed under attachment, the ancient Moarab or fees paid by the ryots of village servants, &c. The receipts are applied towards the remuneration of village servants. The surplus collections in Salem and Kurnool to the extent of Rupees 9,07,894 were invested in the purchase of 4 per cent. Government Promissory Notes under the orders of Government, dated 3rd March 1875, No. 318, Revenue Department.
8. Canal and Ferry Fund	88,965 1 1	33,682 10 7	1,22,607 11 8	25,051 6 7	97,556 5 1	This fund is solvent except in Malabar, where it was closed with a balance at debit of Rupees 2,874. Its income is derived from tolls and license fees on canals which is applied in construction and repair of boats and in extending the canal.
9. Irrigation Cess Fund	18,332 9 0	40,109 0 7	58,441 9 7	33,328 12 7	25,114 13 0	This fund is solvent and derives its income from cess voluntarily paid in certain districts by ryots for holding lands under river channels in lieu of customary labor.
10. Cochran's and Sadras Canal Fund	1,649 8 6	53,598 0 11	55,247 9 5	61,385 14 3	3,961 11 2	This fund is solvent and its income is composed of tolls and license fees collected from boats navigating the canal. The collections are applied for the maintenance and deepening of the canal.
11. General Fund under the Customs Consolidated Act VI of 1863.	38,422 0 2	3,546 15 7	41,968 15 9	3,700 7 1	38,268 8 8	The above funds are under the control of the Board of Revenue, who have reported on the transactions for the year 1875-76 in their Proceedings, No. 304, dated 24th January 1877.

12. Barren Fee Fund	1,473 2 0	120 14 0	1,594 0 0	...	1,594 0 0	This fund is solvent and its income is derived from fees collected from persons for whom daks are paid by Government Officers. It is applied to meet contingent charges connected with having daks.
13. District Road Fund	18,530 15 4	8,913 10 0	9,867 5 4	7,094 0 0	16,761 5 4	This fund is old Road Fund, which existed prior to 1871. The balances disallowed in some of the districts are under investigation and they are in course of adjustment.
14. District Road Fund of Badachalam Taluk	169 12 0	383 12 0	549 8 0	...	549 8 0	This fund is formed by cess levied at 2 per cent. on the Land Revenue under the orders which existed in the Central Province. These receipts are credited under this head and treated as a separate Special Fund in accordance with Proceedings of the Board of Revenue, No. 4880, dated 3rd June 1875.
15. Police Lodging Fund	81,976 3 4	21,070 7 5	1,06,047 0 9	82,810 10 6	23,236 6 3	The Board of Revenue exercise control over the above Funds.
16. Convict Labor Fund	50,242 5 6	29,771 8 0	80,013 13 6	83,205 14 8	3,192 1 2	This fund is solvent in all districts except in Godavery, Chingleput, Malabar, Nilgiris and in the Presidency Town, where the fund was closed with balances at debit of Rupees 84,271, 2,170, 1,153, and 12,332 respectively. It is maintained by deductions made from the pay of the Police Force on account of their lodgings and the receipts are utilized in construction and repair of Police huts.
17. Educational Fund	19,518 9 0	86,383 1 3	67,067 8 3	85,107 0 6	18,039 3 3	This fund was overdrawn in this year mainly in consequence of the bills in Public Departments for jail manufactures, for supplies made from the jails in that year, not having been received in time for adjustment in the accounts for 1875-76. From 1871-72 this fund has been utilized in the Public Works Department in connection with jail buildings.
18. School Fee Fund	40,458 5 9	1,03,810 11 6	1,44,269 1 3	1,26,408 1 9	17,860 15 6	The above two funds are under the control of the Inspector-General of Police and the total income is available for use in any district where it is required without regard to the state of the account of the particular Jail.
19. Port Fund	89,477 7 8	2,38,270 10 3	3,27,748 1 11	1,52,438 11 6	1,75,310 6 5	This fund was originally formed from the surplus balance of the Pagoda Funds, and the interest realized on the capital is credited to the fund as also the sum raised by private contributions for construction of school-houses. The assets however proved insufficient in 1875-76 to meet the outlay, although Rs. 55,600 were transferred from the capital of the fund during the year.
20. Labor Contract Fee Fund under Act V of 1868.	603 8 0	...	603 8 0	...	603 8 0	This fund is solvent in all districts except in Kiam, Tinnevely, Coimbatore, Nilgiris, and in the Presidency Town, where the fund was closed with balances at debit of Rs. 4,200, 25,484, 4,896, 1,727, and 1,77,076, respectively. Its income is derived from fees collected from schools and is expended in making the pay of servants, contingencies, and petty increases to salaries of teachers.
21. One per cent. Income-tax Fund.	4,641 6 8	100 0 10	4,741 7 6	4,741 7 6	...	The above two funds are under the control of the Director of Public Instruction.

This fund is solvent and its income is derived from fees collected under Act V of 1868, Madras. There has been no transactions since 1870-71.

The opening amount comprises a small unexpended balance from grants given by the Government of India and refunds of expenditure in the Public Works Department. It will cease to appear in the list of Special Funds as it has been transferred to Provincial Services as per letter from the Comptroller-General, Calcutta, No. 367, dated 22nd June 1876.

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STATEMENT showing the Income, Expenditure, and Balances of Local Funds for 1875-76 in the Books of the Accountant-General, Madras—(Continued).

Description of Funds.	Balance on 1st April 1875.		Income.		Total.		Expenditure.		Balance on 31st March 1876.		Remarks of the Accountant-General.
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	

22 Local Fund under Act IV of 1871.	17,73,448	5 9	61,45,360	3 9	79,28,103	9 6	61,62,788	1 0	17,60,315	9 6	This fund consists of a cess levied on all occupied lands, tolls on roads and bridges, endowments of public and charitable institutions, and contributions from the State, &c. The objects upon which the fund is expended are the construction and maintenance of roads, the diffusion of elementary education, the establishment of hospitals, dispensaries, lunatic asylums, cholera and markets, the employment of vaccinators and medical practitioners and the sanitary inspection of towns, villages, public tanks and wells, &c.
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For St. George,
24th February 1877

(Signed) W. DONALD,
Officiating Accountant-General.

No. 846.

Copy forwarded to the Chief Secretary to Government, with reference to his Official Memorandum, No. 519, dated 3rd March 1877,
Financial Department.

(Signed) L. C. PROBYN,
Accountant-General.

8th March 1877.

No. 801-A.

Copy to Revenue Department for information.

Chief Secretary.

Edw. T. O'Connor.

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Communicated to the Board
of Revenue - with reference to G.O.
25th Nov. 1875 No 2485.

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To
THE SECRETARY TO THE
GOVERNMENT OF INDIA,
Financial Department.

Dated March, 3rd.

Issued - 23

Recd. 23 March

G.O. 3rd March 1877, No. 800-801B.

MARCH
No. 46.

Dis^d 4-4-77 W 1891

Local and Special Funds.—Forwarding State-
ment showing the Receipts, Expenditure, and
Balances of the Local and Special Funds in this
Presidency for 1876-79, together with Proceedings
of Government reviewing the estimates relating to
these Funds for 1877-78.

Wm. A. Mear