

## CHAPTER XIV.

## SPECIAL FUNDS AND ENDOWMENTS.

PRIOR to the passing of the Village Cess Act (IV of 1864), the village officers in the Police and Revenue departments were being remunerated in money and kind. The collection of such fees by the officers entitled to them was often difficult and objectionable, and the Government, therefore, thought it expedient to abolish them and substitute a money-cess in lieu thereof. The Village Cess Act was accordingly passed and all holders of land in the district to which this Act was applied were liable to a money-cess levied at a certain percentage of the assessment and the proceeds of the cess were devoted to the payment of village servants employed on Revenue and Police duties within the villages in which the cess was imposed.

CHAP. XIV.

VILLAGE  
SERVICE  
FUND.

Its origin.

The necessity for re-organizing the village establishments in the district was urged from time to time, but it was not till 1882 that definite proposals were submitted to Government for the purpose. These proposals were approved by Government, and the Village Cess Act was introduced from fasli 1292.

The above Act has since been repealed by Act IV of 1893. Under the latter a cess based on the land assessment and water-tax payable to Government is substituted for the fees in money or kind which were formerly paid. The rate of cess is to be such as will yield a sum as nearly as possible equivalent to one-half of the cost of the village service within the area to which the Act is applied, but it shall not in any case exceed one anna in every rupee of land assessment and water-tax. The other half of the cost of the village establishments is defrayed by contributions from general revenues. These contributions consist principally of the proceeds of lands formerly appropriated to the remuneration of village servants but since resumed by the Government.

As a preliminary to the introduction of the old Village Cess Act of 1864 the village establishments were, as already stated,

Revision of  
village estab-  
lishments.

CHAP. XIV. revised and the general principles on which the revision was based are, briefly, as follows.

VILLAGE  
SERVICE  
FUND.

Revision of  
village estab-  
lishments.

The number of villages was left intact and one potél was generally allowed to each village; there were, however, several potéls who had more than one village for their respective charges, and in a few cases there were two potéls to a single village.

The pay of 60 potéls in villages along the principal lines of road was raised, the pay of 33 of them being increased by Rs. 2 per mensem and that of 27 potéls at the most important stages by Rs. 3 per mensem. An extra ugráni (village peon) was sanctioned for each of these 60 potéls, and to another potél whose village was likewise at one of the most important stages, but whose pay being sufficiently high did not call for an increase. The extra ugránis sanctioned for these potéls were to be exclusively employed in procuring supplies for Government officers and other travellers, while the ugráni given to them in common with other potéls in the district was to be utilized for the ordinary revenue work of the village. All those villages in which the annual assessment was below Rs. 1,000 a year were deprived of their ugránis, and the potél had to do his work unaided. The savings effected by this curtailment were utilized in giving an extra annual allowance of Rs. 12 to all the potéls in the district.

Next as regards the shánbógs, or village accountants. Their number was raised by one as the charge of one of them was found to be too large for efficient management. Their pay was regulated on the principle that each should get Rs. 10 for every village in his tarf or circle and a half per cent. of the land revenue collections, subject to a minimum of Rs. 8 and a maximum of Rs. 10 per mensem, except in certain unhealthy máganés under the ghâts, where the minimum was raised to Rs. 9, the maximum being the same as elsewhere. In those villages, however, in which the pay of a shánbóg, calculated on the above principle, fell short of his previous pay, the latter was retained, as it was thought undesirable that any one should be a loser by a re-organization, the aim of which was to improve the position of the village servants generally. An ugráni was allowed for each shánbóg and he was paid Rs. 3 per mensem like the potél's ugráni. The office of moniagár, of which there were four in the Coondapoor taluk, was abolished.

Receipts  
and charges  
of the Fund,

The receipts and charges of the fund are shown in the subjoined statement :—

	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.
	RS.	RS.	RS.	RS.	RS.
Cess under Act IV of 1864 ...	44,537	39,257	44,739	43,901	44,050
Deductions from bériz ...	33,975	33,975	33,975	33,975	33,975
Miscellaneous ...	...	20	101	24	3
<b>TOTAL RECEIPTS ...</b>	<b>78,512</b>	<b>73,252</b>	<b>78,815</b>	<b>77,900</b>	<b>78,028</b>
Expenditure ...	79,096	81,999	77,822	79,238	79,434

## CHAP. XIV

VILLAGE  
SERVICE.  
FUND.Receipts  
and charges  
of the Fund.

The falling off in the receipts in 1889-90 is said to be the result of an order of the Board of Revenue under which a certain percentage of the gross collections on account of land revenue and cesses was to be credited to village cess instead of the actual collections on account of the latter item as had previously been the case. The expenditure is mainly made up of the salaries paid to village servants. The balance to the credit of the fund on the 31st March 1893 was only Rs. 8,952. The closing balance of 1888-89 was Rs. 20,035.

Under the Canals and Ferry Act (I of 1870), tolls and license fees are collected on all canals, lines of navigation and ferries to which the provisions of the Act are declared by the local Government to be applicable. The amount thus collected is taken to the credit of the 'Canal and Ferry Fund.' Such fund, after payment of all salaries and other expenses incurred, is devoted to the construction, improvement, repair, maintenance and extension of the channels and ferries to which the provisions of the Act are applied and of such bridges, roads and approaches leading thereto, and being in the same district within which the rents, license fees, tolls and fines are collected, as the Government directs from time to time.

CANAL AND  
FERRY FUND.

The transactions of the fund for the three years 1888-89 to 1890-91 are shown below:—

	1888-89.	1889-90.	1890-91.
	RS.	RS.	RS.
Balance at the beginning of the year.	2	14	4
Receipts during the year ...	23,208	25,080	26,206
<b>TOTAL ...</b>	<b>23,210</b>	<b>25,094</b>	<b>26,210</b>
Expenditure ...	23,196	25,090	26,207
Balance at the end of the year ...	14	4	3

## CHAP. XIV.

POUND  
FUND.

The increase in the receipts in 1889-90 is due to higher bids obtained for the lease of certain ferries sold in that year. The increased expenditure was caused partly by the payment of Rs. 1,000 to the Mangalore Municipality and partly by the larger outlay on boats. The transactions of the year 1890-91 closed with a balance of only Rs. 3 to the credit of the fund.

The only other special fund in the district is the Pound fund.

Year.	No. of pounds.
1888-89 ...	820
1889-90 ...	834
1890-91 ...	837
1891-92 ...	840
1892-93 ...	841

The number of pounds has been slowly but steadily increasing as will be seen from the figures on the margin. There were 841 pounds at the end of the year 1892-93, or one pound to every 4.66 square miles, the average ratio for the presidency being one to every 14.14 square miles. All the pounds were reported to be in good order; 828 were provided with both water-troughs and feeding-racks, 6 with feeding-racks only and 4 with water-troughs only; 447 were roofed structures and 394 were mere enclosures. All the pounds in South Canara are in good repair, while the proportion for the presidency as a whole in that satisfactory condition is only 78.57 per cent. Again, in South Canara 97½ per cent. of the pounds are provided with both water-troughs and feeding-racks, while for all districts taken together, the ratio is only 78.77 per cent. Lastly, while 53 per cent. of the pounds in

Year.	Receipts.	Expenditure.
	RS.	RS.
1888-89 ...	1,963	2,019
1889-90 ...	1,946	1,878
1890-91 ...	2,176	2,138
1891-92 ...	2,009	1,898
1892-93 ..	2,274	2,278

South Canara are roofed structures, the proportion for the whole province is only 50.98 per cent. In 1888-89, the receipts from fees, sale of unclaimed animals, &c., amounted to Rs. 1,963 and the charges to Rs. 2,019. In 1892-93 they were respectively Rs. 2,274 and

Rs. 2,278. The balance at credit at the end of the year was Rs. 391, which is the smallest in the whole presidency. The balance on 1st April 1888 was Rs. 234.

## ENDOWMENTS.

The annexed statement shows the various public endowments in the district. The endowments are all grants of money; there are no endowments in land.

Religious  
endowments.

The religious institutions are (a) temples of Hindus, (b) maths (*i.e.*, monasteries or residences of religious ascetics), (c) bhúta-stánams (shrines of demons), (d) masjids of the Muhammadans, (e) bastis (temples) of the Jains, and (f) Christian churches. The ináms are paid partly under the bériz deduction system

from village collections and partly by way of assignments of land revenue. The amounts falling under these two heads at the end of the last fasli (1302) are—

	RS.	A.	P.
(1) Bériz deductions .. ..	69,700	11	6
(2) Assignments of land revenue.	37,759	4	2
<b>TOTAL ..</b>	<b>1,07,459</b>	<b>15</b>	<b>8</b>

The only endowed educational institution is that maintained in connection with the mosque at Kásaragód which receives an annual allowance of Rs. 53 by way of assignment of land revenue.

Educational  
endowments.

The only class of endowed charitable institutions are those locally designated 'Aravattiges,' or water-pandals, at which drinking-water is supplied to wayfarers during the hot weather. These ináms are paid in cash direct from the Treasury under permanent pay orders issued by the Accountant-General with the sanction of Government. The total amount of ináms of this class was Rs. 124-14-9 at the end of fasli 1302.

Charitable  
endowments.

The 'Brahmádáya,' or 'Jári Brahmádáya' ináms as they are sometimes called, are grants to Bráhmans to perform religious rites by living in the Agrahárams, &c. This class of ináms is paid either by way of assignments of land revenue or under the bériz deduction system. The amount of these ináms at the end of fasli 1302 was Rs. 12,437-4-9 as shown below:—

Grants to  
Bráhmans.

	RS.	A.	P.
(1) Assignment of land revenue ..	7,273	11	3
(2) Bériz deduction .. ..	5,163	9	6
<b>TOTAL ..</b>	<b>12,437</b>	<b>4</b>	<b>9</b>

There are no Government irrigation works in this district; but remissions of assessment on private lands have always been allowed for the upkeep and repair of *kattus* or dams thrown by ryots across water-channels. The maintenance of most of the dams is said to cost more than the amount of remission enjoyed on that account. These ináms are all paid by deduction from the bériz, except a sum of Rs. 1-3-2, which is paid under a permanent pay order. The amount of ináms of this class was Rs. 8,109-5-7 at the end of fasli 1302.

Endowments  
for mainte-  
nance of irri-  
gation works.

Statement of Public Endowments in the District of South Canara.

Class of Institutions.	Mangalore Taluk.			Kásaragóđ Taluk.		
	Amount paid in cash under bériz deduction system and permanent pay order.	Assignment of Land Revenue.	Total.	Amount paid in cash under bériz deduction system and permanent pay order.	Assignment of Land Revenue.	Total.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Endowments of Religious Institutions.	15,289 14 3	3,545 11 7	18,835 9 10	9,478 11 1	3,684 0 5	13,162 11 6
2. Endowments of Educational Institutions.	.....	.....	.....	.....	53 0 0	53 0 0
3. Endowments of Charitable Institutions.	.....	.....	.....	7 5 7	.....	7 5 7
4. Grants to Bráhmans, &c. (Jári Brahmádáya).	1,045 0 3	348 12 10	1,393 13 1	787 14 11	136 9 6	924 8 5
5. Endowments for maintenance of Irrigation Works (Kattuttar).	1 3 2	2,362 12 4	2,363 15 6	.....	1,191 8 10	1,191 8 10
TOTAL ...	16,336 1 8	6,257 4 9	22,593 6 5	10,273 15 7	5,065 2 9	15,339 2 4

Statement of Public Endowments in the District of South Canara—cont.

Class of Institutions.	Uppinangadi Taluk.			Udipi Taluk.		
	Amount paid in cash under bériz deduction system and permanent pay order.	Assignment of Land Revenue.	Total.	Amount paid in cash under bériz deduction system and permanent pay order.	Assignment of Land Revenue.	Total.
	8	9	10	11	12	13
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Endowments of Religious Institutions.	10,825 8 9	2,511 5 9	13,336 14 6	15,292 0 5	24,503 12 6	39,795 12 11
2. Endowments of Educational Institutions.	.....	.....	.....	.....	.....	.....
3. Endowments of Charitable Institutions.	8 0 0	.....	8 0 0	70 6 5	.....	70 6 5
4. Grants to Bráhmans, &c. (Jári Brahmádáya).	104 1 2	108 5 2	212 6 4	1,633 9 7	5,461 9 10	7,095 3 5
5. Endowments for maintenance of Irrigation Works (Kattuttar).	.....	799 10 0	799 10 0	.....	1,852 0 0	1,852 0 0
TOTAL ...	10,937 9 11	3,419 4 11	14,356 14 10	16,996 0 5	31,817 6 4	48,813 6 9

CHAP. XIV.  
ENDOWMENTS.  
Statistics.

Statement of Public Endowments in the District of South Canara—cont.

Class of Institutions.	Coondapoor Taluk.			Total.		
	Amount paid in cash under bériz deduction system and permanent pay order.	Assignment of Land Revenue.	Total.	Amount paid in cash under bériz deduction system and permanent pay order.	Assignment of Land Revenue.	Total.
	14	15	16	17	18	19
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Endowments of Religious Institutions.	18,814 9 0	3,514 5 11	22,328 14 11	69,700 11 6	37,759 4 2	1,07,459 15 8
2. Endowments of Educational Institutions.	.....	.....	.....	.....	53 0 0	53 0 0
3. Endowments of Charitable Institutions.	39 2 9	.....	39 2 9	124 14 9	.....	124 14 9
4. Grants to Bráhmans, &c. (Jári Brahmádáya).	1,592 15 7	1,218 5 11	2,811 5 6	5,163 9 6	7,273 11 3	12,437 4 9
5. Endowments for maintenance of Irrigation Works (Kattuttar).	.....	1,902 3 3	1,902 3 3	1 3 2	8,108 2 5	8,109 5 7
TOTAL ...	20,446 11 4	6,634 15 1	27,081 10 5	74,990 6 11	53,194 1 10	1,28,184 8 9