

It will be thus seen that receipts from stamp revenue rose by Rs. 18,827 between the first and third periods. The stamp revenues for three similar periods 1925-28, 1928-31 and 1931-34 were Rs. 21,44,922, Rs. 22,35,673 and Rs. 21,04,858. The average annual receipts during the last three years thus amounted to Rs. 7,01,619, as against Rs. 2,14,523 for the three years 1890-93. In 1931-34 the sale of judicial stamps, that is, stamps for use in courts was as usual in other three year periods, higher than that realized from the sale of non-judicial or general stamps, that is, stamps on documents like sales, mortgages and so on. Rs. 4,99,193 was derived from the sale of judicial stamps for a year on an average during the years 1931 to 1934 and Rs. 2,02,273 from the sale of non-judicial stamps, the small balance consisting of miscellaneous items.

## CHAPTER XIV.

### SPECIAL FUNDS AND ENDOWMENTS.

Village Ser-  
vice Fund.

*Pages 186 and 187.*—Delete the paragraph under "Receipts and Charges of the Fund" and substitute the following:—The ryotwari village service cess levied under Madras Act IV of 1893 was abolished with effect from 1st April 1906. The expenditure on ryotwari village establishments has ever since been met from provincial revenues. The ryotwari village service transactions were thus included in the general revenues and do not constitute separate funds, though they are termed "special funds", for the purpose of the rules in the Special Fund Code and are checked and audited in the manner laid down in Article 213 of that Code. The administration of the funds is vested in the Collector subject to the general control of the Board of Revenue. The tahsildars or deputy tahsildars in independent charge are in immediate executive charge of these funds within their respective jurisdictions.

In 1920, the Government on the recommendation of the Salaries Committee sanctioned increased scales of pay to village establishments at the uniform rate of Rs. 15 to village officers, potels and karnams and Rs. 10 to village menials, talayaris and ugranis. Fixed allowances to meet the expenses of travelling for jamabandi were also sanctioned. At the same time a reduction was effected in the village establishment by amalgamating and re-grouping villages as a matter of retrenchment.

The village offices which were abolished were restored in pursuance of Madras Act IV of 1926. At the same time the pay of the headmen in ryotwari areas was reduced by Rs. 2,

that of the karnam by Re. 1 and that of the menial by annas 8 but the pay of the headmen and karnams who were getting Rs. 15 prior to the revision of pay sanctioned in 1920 was left unaltered. The jamabandi allowance paid to karnams and headmen was abolished and it is now paid only to one menial for each ryotwari village situated beyond a radius of five miles from the place where the jamabandi accounts are checked. The pay of the village establishments was further reduced with effect from 1st May 1932, potels getting Rs. 12-8-0, karnams Rs. 13-8-0 and menials Rs. 9-4-0. This revised scale has been made applicable to new entrants and not to existing incumbents. The strength of the establishment for the district after the passing of the Village Officers' Restoration Act IV of 1926 was 705 potels on Rs. 13, 4 karnams on Rs. 15 and 356 karnams on Rs. 14 and there were 908 talayaris on Rs. 9-8-0 and 358 ugranis on Rs. 9-8-0.

The statement in the margin gives the expenditure on establishment during the three years ending 1934-35.

	RS.	A.	P.	
1932-33 ..	3,11,651	12	0	Besides the pay of the establishment there are other items of charges, viz.,
1933-34 ...	3,12,672	2	0	jamabandi allowance to village menials,
1934-35 ...	3,12,451	0	0	cost of construction and repairs to

village chavadis, supply of new furniture to village chavadis and service postage stamps to village panchayat courts. All these charges are debited to Village Service Fund. The following statement shows the expenditure under the above heads for the past three years :—

	1932-33.			1933-34.			1934-35.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Jamabandi allowances including travelling allowance to village officers (karnams) ...	636	2	0	630	0	0	632	0	0
Petty construction and repairs of village chavadis ...	370	9	3	1,994	2	0	2,016	12	0
Other miscellaneous expenses including supply of service postage stamps to village panchayat courts ...	248	8	0	200	0	0	236	6	6

Pages 187 and 188, Paragraph dealing with Canal and Ferry Fund.—Delete, as the provisions relating to the constitution of this special fund have been repealed and the Act amended accordingly.

Page 188.—For the second paragraph substitute the following :—The only other special fund in the district is the Pound Fund. The number of cattle pounds in the district is shown in the margin. Thirty-four of these pounds are in buildings provided by the Government. The remaining cattle pounds are being maintained by the pound-keepers, who are generally the village headmen. All the pounds were reported to be in good

The Pound  
Fund.

Year.	No.
1932-33...	258
1933-34...	255
1934-35...	257

condition. Two hundred and fifty-four pounds were provided with both water-troughs and feeding racks and two with feeding racks only. All the Government pounds are in repair. The monsoon repairs are met by the Government as a recurring expenditure every year. All the pounds are roofed structures.

The scale of fines prescribed in section 12 of the Cattle Trespass Act as it stood prior to the amending Act XVII of 1921 was enhanced by 50 per cent and the percentage of the commission payable to the pound-keepers was reduced from 50 to 33½ per cent with effect from 1st July 1932.\*

The statement in the margin shows the receipts and charges under cattle pounds for the three years ending 1934-35. The increase in the receipts from 1933-34 is due to the enhancement of the rates of fines. The charges include the expenditure for the maintenance and repair of Government pounds. The increase in the charges for 1933-34 is due to the construction of a new cattle pound at Ullal at a cost of Rs. 420.

Year.	Receipts.			Charges.		
	RS.	A.	P.	RS.	A.	P.
1932-33...	3,777	10	9	2,322	0	3
1933-34...	4,453	12	0	3,114	5	6
1934-35 ..	4,964	0	8	3,088	6	8

Religious endowments.

Page 189.—For second sentence of first paragraph substitute:—The amounts falling under these two heads at the end of fasli 1344 are—

	RS.	A.	P.
1. Beriz deductions ... ..	78,891	5	5
2. Assignments of land revenue...	31,806	13	3

Educational endowments.

Paragraph 2, line 3.—For “Rs. 53,” read “Rs. 47-11-2”.

Charitable endowments.

Paragraph 3, line 7.—For “Rs. 124-14-9 at end of fasli 1302” read “Rs. 120-9-11 at the end of fasli 1344.”

Paragraph 4, last sentence.—Substitute:—The amount of these inams at the end of fasli 1344 was Rs. 9,832-5-4 as shown below:—

	RS.	A.	P.
1. Assignment of land revenue ... ..	2,361	7	11
2. Beriz deductions ... ..	7,470	13	5
	<u>9,832</u>	<u>5</u>	<u>4</u>

Endowments and irrigation works.

Last paragraph.—Add:—The inams for maintenance of irrigation works were enfranchised at the re-settlement of 1902.

\* B.P. Ms. No. 1443 (Land Revenue and Settlement), dated 10th May 1932.