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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	1383	Press ~~Mis~~
193-194.		
Dated	26—9—	1873.

66/67

Not to be folded or roughly handled

No. 193. Read the following Proceedings of the Board of Revenue, dated 1st August 1873, No. 1462 :—

Read the following reports :—

From	the	Collector of	the	Ganjam	District, dated	10th July	1872, No.	154.
,,	,,			Vizagapatam	,, ,,	16th May	,, ,,	476.
,,	,,			Godavery	,, ,,	10th July	,, ,,	73.
,,	,,			Kistna	,, ,,	18th Nov.	,, ,,	2,757.
,,	,,			Nellore	,, ,,	12th June	,, ,,	1,329.
,,	,,			Cuddapah	,, ,,	23rd Sept.	,, ,,	160.
,,	,,			Bellary	,, ,,	9th Aug.	,, ,,	270.
,,	,,			Kurnool	,, ,,	10th July	,, ,,	200.
,,	,,			Chingleput	,, ,,	11th June	,, ,,	232.
,,	,,			North Arcot	,, ,,	1st Oct.	,, ,,	489.
,,	,,			South Arcot	,, ,,	10th July	,, ,,	208.
,,	,,			Tanjore	,, ,,	16th Nov.	,, ,,	416.
,,	,,			Trichinopoly	,, ,,	29th June	,, ,,	136.
,,	,,			Madura	,, ,,	25th July	,, ,,	221.
,,	,,			Tinnevelly	,, ,,	8th June	,, ,,	238.
,,	,,			Coimbatore	,, ,,	28th Aug.	,, ,,	139.
,,	Commissioner,			Nilgiris	,, ,,	24th July	,, ,,	82.
,,	Collector of			Salem	,, ,,	25th Nov.	,, ,,	292.
,,	,,			South Canara	,, ,,	,, ,,	,, ,,	1,432.
,,	,,			Malabar	,, ,,	9th Dec.	,, ,,	279.

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*1. Jungle Conservancy Fund.
2. Nanal Grass Fund.
3. Pound Fund.
4. Public Bungalow Fund.
5. Endowment Fund.
6. Village Service Fund.
7. Canal and Ferry Fund.
8. Irrigation Cess Fund.
9. Cochrane's and Sadras Canal Fund.

THE Board resolve to submit to Government a report on the operations of the Special Local Funds* under their control for the year 1871-72.

2. Subjoined is an Abstract Statement showing the transactions of the several funds :—

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year.	Balance at the end of the year.
	RS.	RS.	RS.	RS.	RS.
1. Jungle Conservancy Fund ...	2,75,694	1,60,890	4,36,584	1,42,097	2,94,487
2. Nanul Grass Fund	13,880	9,057	22,937	12,061	10,876
3. Pound Fund	1,53,579	2,21,601	3,75,180	2,12,442	1,62,738
4. Public Bungalow Fund	24,007	31,105	55,112	35,735	19,377
5. Endowment Fund	1,20,188	1,76,903	2,97,091	2,03,706	93,385
6. Village Service Fund	5,85,529	17,36,479	23,22,008	16,26,241	6,95,767
7. Canal and Ferry Fund	3,071	20,307	23,378	1,532	21,846
8. Irrigation Cess Fund	25,535	24,317	49,852	20,859	28,993
9. Cochrane's and Sadras Canal Fund	3,468	45,651	49,119	39,390	9,729
Total...	12,04,951	24,26,310	36,31,261	22,94,063	13,37,198

The receipts from all sources, including the balance on the 1st April 1871, amounted to Rupees 36,31,261, and the charges to Rupees 22,94,063, leaving a balance of Rupees 13,37,198.

3. The transactions of each fund are noticed below:—

4. JUNGLE CONSERVANCY FUND.—This fund commenced with a balance in its favour of Rupees 2,75,694. The actual receipts amounted to Rupees 1,60,890, making a total of Rupees 2,75,694. The expenditure was Rupees 1,42,097, leaving a balance of Rupees 2,94,487 at the close of the year. The following statement shows the districtwar particulars of receipts and charges of the fund:—

Districts.	Balance at the beginning of the year.	Receipts during the year.	Total including Balance.	Total receipts including Balance in 1870-71.	Charges. By P. W. D.	Charges. By R. D.	Charges. Total.	Total Charges in 1870-71.	Balance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	1,597	75	1,672	1,665	.....	322	322	69	1,350
2. Vizagapatam	1,169	836	2,005	3,169	.....	1,800	1,800	2,000	205
3. Godavery...	7,052	3,109	10,161	8,317	.....	1,092	1,092	1,266	9,069
4. Kistna	10,511	12,572	23,083	25,075	9,336	6,929	16,265	14,564	6,818
5. Nellore	54,846	27,533	82,379	74,708	.....	16,030	16,030	19,862	66,349
6. Cuddapah	14,806	3,703	18,509	16,935	.....	2,379	2,379	2,178	16,130
7. Bellary	6,417	5,359	11,776	15,925	.....	7,781	7,781	9,507	3,995
8. Kurnool...	13,970	4,395	18,365	20,269	.....	5,508	5,508	6,298	12,857
9. Chingleput	4,684	2,855	7,539	8,151	.....	4,270	4,270	3,467	3,269
10. North Arcot	15,943	9,563	25,506	23,819	.....	12,896	12,896	7,876	12,610
11. South Arcot	12,895	16,364	29,259	20,622	235	6,411	6,646	7,727	22,613
12. Tanjore	10,157	3,354	13,511	11,908	116	1,980	2,096	1,751	11,415
13. Trichinopoly	6,805	8,260	15,065	10,683	263	3,052	3,315	3,878	11,750
14. Madura	12,627	1,726	14,353	18,243	.....	788	788	5,616	13,565
15. Tinnevelly	20,205	8,893	29,098	33,188	.....	9,922	9,922	12,983	19,176
16. Coimbatore ...	1,600	7,137	8,731	4,039	187	4,762	4,949	2,439	3,782
17. Nilgiris...	6,676	14,742	21,418	16,514	.....	10,066	10,066	9,838	11,352
18. Salem	72,372	29,808	1,02,180	87,154	.....	34,167	34,167	14,782	68,013
19. South Canara	1,362	612	1,974	2,967	.....	1,805	1,805	1,606	169
Total...	2,75,694	1,60,890	4,36,584	4,03,401	10,137	1,31,960	1,42,097	1,27,707	2,94,487

5. Contrasted with the actuals of 1870-71, the total receipts, including the balance, show an increase of Rupees 33,183, and the total expenditure of Rupees 14,390.

6. The actual receipts of the year were Rupees 1,60,890, while those of the previous year were Rupees 1,81,743, showing a decrease of Rupees 20,853.

7. The decrease occurs chiefly in the Kistna, Cuddapah, Kurnool, North Arcot, Madura, Tinnevelly, Salem, and South Canara Districts, and is explained to be owing to—

1st.—Diminished consumption in consequence of the high rates of seigniorage in the Kistna District and to the difficulty of carriage by land.

2nd.—Non-collection of seigniorage on wood cut by ryots for domestic use and also for sugar factories, etc.

3rd.—The transfer of almost all the jungles in the Madura District to the Forest Department.

4th.—The transfer to Local Funds of the rent and produce of avenue-trees.

8. The operations of the fund conformed in the year under report more nearly to the orders of Government as to the objects on which expenditure was to be incurred than had been the case in previous years. No outlay whatever took place on the formation or maintenance of road-side avenues, which formed a charge against Local Funds, and money was expended in the formation of fresh topes, fuel-reserves, and nurseries, and in the maintenance of the existing ones in different parts of the country, and in planting and maintaining avenues along river and channel-embankments and tank-bunds.

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9. The expenditure may be classified as follows:—

Items.	Charges. By P. W. D.	Charges. By R. D.	Charges. Total.	Total expenditure in 1870-71.
	Rs.	Rs.	Rs.	Rs.
Formation of fresh plantations and topes... ...	2,054	56,001	58,055	27,561
Improvement and maintenance of do.	4,056	41,460	45,516	49,369
Commission for collection	.....	5,299	5,299	6,312
Establishment	.....	14,877	14,877	29,401
Miscellaneous charges, including advances ...	1,943	14,323	16,266	13,975
Cost of Public Works supervision	2,084	.....	2,084	1,089
Total...	10,137	1,31,960	1,42,097	1,27,707

10. It will be observed that in the item "Formation of fresh plantations and topes," the expenditure was more than double that incurred in 1870-71, because a larger number and a more extensive description of topes were formed in 1871-72.

11. Under the head of "Improvement and maintenance of topes," there is a decrease due to the transfer to Local Funds of the charges of maintaining road-side avenues. The same cause operated in producing a decrease in the item of establishment.

12. NANAL GRASS FUND.—This fund exists only in ten districts, and the following is an abstract statement of the transactions:—

Districts.	Balance at the beginning of the year.	Receipts.	Total Receipts including Balance.	Total Receipts including Balance of 1870-71.	Charges.	Charges of 1870-71.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Kistna	2,122	3,236	5,358	15,022	1,121	12,900	4,237
Nellore	.....	143	143	...	...	...	143
Chinglepat	47	50	97	47	...	...	97
North Arcot...	102	...	102	...	...	...	102
Tanjore	5,460	952	6,412	6,461	5,791	1,001	621
Trichinopoly...	3,717	1,324	5,041	6,419	1,953	2,702	3,088
Madura	462	14	476	498	50	36	426
Tinnevelly	90	2,733	2,823	3,880	2,461	3,790	362
Coimbatore	877	229	1,106	1,177	498	390	608
Salem...	1,003	376	1,379	1,003	187	...	1,192
Total...	13,880	9,057	22,937	34,507	12,061	20,729	10,876

13. The balance at the beginning of the year amounted to Rupees 13,880, and the receipts realized during the year to Rupees 9,057, making a total of Rupees 22,937. Deducting the expenditure of the year, Rupees 12,061, there was a balance of Rupees 10,876.

14. The actual receipts were Rupees 3,914 less than those of the previous year. In the Trichinopoly District a sum of Rs. 1,026-6-8, realized during the year under review by the Public Works Department in the Trichinopoly Range from the sale of Nanal, was not brought to the credit of the fund, but the Collector promises to bring it to credit on the receipt of the Accountant-General's monthly Memorandum.

	Rs.
1870-71	12,971
1871-72	9,057
	3,914

15. The expenditure was also less by Rupees 8,668 than that of 1870-71; but the expenditure of the latter year included Rupees 12,500 transferred from the fund of the Kistna District to the credit of the *Road* Fund of the same district.

	Rs.
1807-71	20,729
1871-72	12,061
	8,668

Vide paragraph 3, Clause 4, of report for 1870-71, recorded in G. O., Revenue Department, dated 17th September 1872, No. 1,328.

16. Pound Fund.—The following statement exhibits the receipts and charges of this fund:—

Districts.	Balance at the beginning of the year.	Actual Collection.	Total including Balance.	Total including Balance of 1870-71.	Charges. Establishment, etc.	Charges. Constructing and repairing Pounds.	Charges. Surplus Amount transferred to the Road Fund.	Charges. Total.	Total Charges of 1870-71.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	364	2,702	3,066	2,922	1,347	107	1,000	2,454	2,558	612
2. Vizagapatam	2,761	3,986	6,747	6,172	2,546	337	.....	2,883	3,411	3,864
3. Godavery	12,652	19,768	32,420	27,647	4,335	534	12,652	17,521	14,995	14,899
4. Kistna...	21,941	30,973	52,914	47,944	16,836	865	10,500	28,201	26,003	24,713
5. Nellore	13,186	27,694	40,880	28,664	6,969	901	8,000	15,870	15,478	25,010
6. Cuddapah	9,914	7,517	17,431	16,647	216	320	9,000	9,536	6,733	7,895
7. Bellary	10,961	13,478	24,439	26,209	1,260	549	10,000	11,809	15,248	12,630
8. Kurnool	12,040	10,342	22,382	22,979	440	533	10,000	10,973	10,938	11,409
9. Chingleput	1,413	5,851	7,264	6,843	3,439	301	1,500	5,240	5,430	2,024
10. North Arcot	10,238	5,907	16,145	12,794	2,160	141	5,000	7,301	2,557	8,844
11. South Arcot	4,174	10,032	14,206	14,231	6,077	88	4,000	10,165	10,057	4,041
12. Tanjore...	13,847	23,331	37,178	40,702	12,168	550	13,847	26,565	26,855	10,613
13. Trichinopoly	6,814	8,071	14,885	13,268	1,698	444	5,500	7,642	6,455	72,43
14. Madura	8,750	11,687	20,437	21,629	701	269	8,500	9,470	12,879	10,967
15. Tinnevelly	10,156	18,740	28,896	33,813	12,700	271	10,000	22,971	23,656	5,952
16. Coimbatore	9,520	8,482	18,002	16,690	3,970	1,118	6,000	11,088	7,170	6,914
17. Nilgiris	178	861	1,039	883	493	80	.....	573	705	466
18. Salem	2,076	9,593	11,669	9,945	4,004	470	5,400	9,874	7,870	17,95
19. South Canara... ...	867	563	1,430	1,398	111	587	.....	698	532	732
20. Malabar	1,727	2,023	3,750	3,427	1,077	531	.....	1,608	1,699	2,142
Total...	1,53,579	2,21,601	3,75,180	3,54,807	82,547	8,996	1,20,899	2,12,442	2,01,228	1,62,738

17. The actual balance of the fund was Rupees 1,53,579, and the collections amounted to Rupees 2,21,601, making a total of Rupees 3,75,180. The expenditure was Rupees 2,12,442, leaving a balance of Rupees 1,62,736.

	Rs.
1871-72	2,21,601
1870-71	2,20,371
	1,230

18. The actual collections are very slightly in advance of those of 1870-71, and call for no remark. The expenditure shows an increase in the aggregate of Rupees 11,313 made up as follows :—

	1870-71.	1871-72.	
	Rs.	Rs.	Rs.
1. Establishment	79,416	82,547	3,131
2. Constructing and repairing pounds	7,991	8,996	1,005
3. Surplus transferred to the Road Fund	1,13,822	1,20,899	7,077
Total...	.....	.....	11,313

19. The number of pounds maintained in the several districts during the year was 4,594 as hereunder particularised :—

Districts.	No. of Pounds.	Districts.	No. of Pounds.
1. Ganjam...	132	12. Tanjore	102
2. Vizagapatam...	98	13. Trichinopoly...	71
3. Godavery	262	14. Madura	328
4. Kistna	751	15. Tinnevelly	492
5. Nellore	348	16. Coimbatore	277
6. Cuddapah	343	17. Nilgiris...	6
7. Bellary	243	18. Salem	119
8. Kurnool	227	19. South Canara	27
9. Chingleput	101	20. Malabar	230
10. North Arcot...	150		
11. South Arcot	287	Total...	4,594

20. Public Bungalow Fund.—The financial transactions of this fund are shown in the subjoined statement.

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Districts.	Receipts. Balance at the beginning of the year.	Receipts. Fees, etc.	Receipts. Grant-in-aid.	Receipts. Total.	Total including Balance.	Charges. Establishment.	Charges. Construction and Repair of Bungalows, etc.	Charges. Amount transferred to other Districts.	Charges. Total.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam ...	626	1,070	630	1,700	2,326	1,202	109	...	1,311	1,015
2. Vizagapatam ...	2,257	508	460	968	3,225	519	133	1,500	2,152	1,073
3. Godavery	845	521	270	791	1,636	619	274	...	893	743
4. Kistna...	116	1,299	530	1,829	1,945	1,464	713	...	2,177	— 232
5. Nellore...	687	701	750	1,451	2,138	1,285	792	...	2,077	61
6. Cuddapah	2,379	207	410	617	2,996	206	...	1,720	1,926	1,070
7. Bellary...	1,761	964	860	1,824	3,585	1,409	183	520	2,112	1,473
8. Kurnool	439	275	80	355	794	618	...	...	618	176
9. Chingleput	2,041	803	420	1,223	3,264	660	21	...	681	2,583
10. North Arcot	1,743	43	340	383	2,129	125	100	...	225	1,904
11. South Arcot	454	746	720	1,466	1,920	894	10	...	904	1,016
12. Tanjore	30	1,566	160	1,726	1,756	597	62	...	659	1,097
13. Trichinopoly	1,167	550	160	710	1,877	414	...	...	414	1,463
14. Madura	870	624	140	764	1,634	597	...	...	597	1,037
15. Tinnevelly	210	917	130	1,047	1,257	1,280	272	...	1,552	— 295
16. Coimbatore	1,063	1,046	850	1,896	2,959	1,256	1,017	...	2,273	686
17. Nilgiris...	940	4,078	510	4,588	5,528	517	4,875	...	5,392	136
18. Salem	3,961	145	1,020	1,165	5,126	255	31	3,300	3,586	1,540
19. South Canara	723	2,828	470	3,298	4,021	941	1,012	...	1,953	2,068
20. Malabar	1,692	2,214	1,090	3,304	4,996	2,518	1,715	...	4,233	763
Total...	24,007	21,105	10,000	31,105	55,112	17,376	11,319	7,040	35,735	19,377

21. The total receipts of the fund, including the actual balance on the 1st April 1871, were Rs. 55,112. The actual expenditure amounted to Rs. 35,735, leaving a balance of Rs. 19,377.

22. The details of the receipts of this fund are compared with those of the previous year in the following statement :—

Items.	Receipts of 1871-72.	Receipts of 1870-71.
	RS.	RS.
Fees from travellers	10,869	12,019
Sale-proceeds of furniture	182	812
Do. of bungalows	351	1,417
Grant-in-aid	10,000	10,000
Miscellaneous	2,453	4,921
Amount transferred from district to district ...	7,250	410
Total...	31,105	29,632

The details of the expenditure are similarly compared with those of 1870-71 in the following statement :—

Items.	Expenditure of 1871-72.	Expenditure of 1870-71.
	RS.	RS.
Establishment...	10,279	9,813
Batta to pensioned Sepoys	3,505	3,572
Purchase and repair of furniture	1,140	1,168
Construction of bungalows	...	3,720
Repair of bungalows	10,128	4,900
Cost of Public Works supervision	160	622
Transfer of funds from one district to another...	7,040	1,500
Miscellaneous charges...	3,483	3,496
Advances	...	1,529
Total...	35,735	30,320

23. There were 201 travellers' bungalows kept up during the year, and 8,645 travellers halted in them. The particulars are given below :—

Districts.	No. of Travellers' Bungalows kept up in each District.	No. of Travellers who halted during the year.
1. Ganjam	10	352
2. Vizagapatam	10	348
3. Godavery	8	379
4. Kistna	20	524
5. Nellore	14	393
6. Cuddapah	2	128
7. Bellary	15	526
8. Kurnool	5	517
9. Chingleput	8	484
10. North Arcot	2	51
11. South Arcot	9	731
12. Tanjore	6	414
13. Trichinopoly	5	608
14. Madura	6	443
15. Tinnevelly	9	580
16. Coimbatore	10	458
17. Nilgiris	5	96
18. Salem	5	33
19. South Canara	13	413
20. Malabar	39	1,167
Total...	201	8,645

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24. None of the bungalows were transferred during the year, either to the Local Fund Boards or Municipal Commissioners, as required in paragraph 2 of the Government Order, Revenue Department, dated 13th December 1871, No. 2,102, for want of time.

25. ENDOWMENT FUND.—This fund embraces the transactions of such chuttrums and Lungerkhanas, etc., as could not be made over to Local and Municipal Boards before the close of the year. They are as follow :—

Districts.	Chuttrums.	Lungerkhanas.	Watersheds, etc.
Godavery	2	...	...
Kistna	...	...	1
Nellore	...	1	...
Kurnool	...	1	...
Bellary	1	...	...
Tanjore	39	...	...
Madura	17	...	20
Coimbatore	4	1	...
Tinnevelly	7	...	...
Total..	70	3	21

26. CHUTTRUM FUND.—The following is an abstract statement of the receipts and charges of this 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.	RS.	RS.	RS.	RS.	RS.	RS.
1. Godavery	9,403	...	5,462	5,462	14,865	7,987	6,878
2. Kistna	195	29	...	29	224	...	224
3. Bellary	5,046	2,576	15	2,591	7,637	2,317	5,320
4. Tanjore	87,641	12,367	1,29,800	1,42,167	2,29,808	1,72,658	57,150
5. Madura	13,977	10,225	11,273	21,498	35,475	15,884	19,591
6. Tinnevelly	...	...	286	286	286	95	191
7. Coimbatore	1,174	192	...	192	1,366	439	927
Total ..	1,17,436	25,389	1,46,836	1,72,225	2,89,661	1,99,380	90,281

27. In the subjoined statement, the number of chuttrums and the number of persons fed therein are given :—

Districts.	No. of Choultries.	No. of Persons fed.	Cost of feeding.
			RS.
Godavery	2	27,271	2,274
Bellary	1	...	...
Tanjore	39	14,89,166	75,880
Madura	17	95,383	7,399
Tinnevelly	7	...	...
Coimbatore	4	...	...
Total...	70	16,11,820	85,553

28. The working of the schools and dispensaries attached to the more important chuttrums in Tanjore is given below :—

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 ...	108	5	17	865	29	894
Artanad	66	12	23	1,247	28	1,275
Rajamattam	47	9	15	853	53	906
Vilangulam	38	7	11	403	46	449
Mimpessel	46	...	...	215	18	233
Manamelgudi	...	..	...	526	27	553
Total...	305	33	66	4,109	201	4,310

29. Lungerkhana Fund.—The following statement shows the financial transactions of the Lungerkhanas at Nellore, Kurnool, and Coimbatore.

Districts.	Balance at the beginning of the year.	Receipts.	Total including Balance.	Charges.			Balance.
				Cost of feeding.	Establishment and Saderward including Medicine, etc.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nellore...	910	3,346	4,256	1,125	1,834	2,959	1,297
Kurnool	...	360	360	360	...	360	...
Coimbatore	1,842	972	2,814	499	508	1,007	1,807
Total...	2,752	4,678	7,430	1,984	2,342	4,326	3,104

30. Village Service Fund.—The opening balance of this fund amounted to Rupees 5,85,529 and the receipts realized during the year to Rupees 17,36,479, making a total of Rupees 23,22,008. The expenditure aggregated Rupees 16,26,241, leaving a balance of Rupees 6,95,767. The following is an abstract statement of the transactions of the fund:—

Districts.	Balance at the beginning of the year.	Receipts.			Total including Balance.	Expenditure.	Balance.
		Fees under Act IV. of 1864.	Miscellaneous.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	—.80	.....	422	422	342	162	180
2. Godavery	52,232	2,10,031	10	2,10,041	2,62,273	81,005	1,81,268
3. Kistna	—22,595	.....	1,35,318	1,35,318	1,12,723	1,25,577	—12,854
4. Cuddapah	103	.....	688	688	791	677	114
5. Bellary	137	.....	3,681	3,681	3,818	804	3,014
6. Kurnool	5,14,285	1,32,000	2,23,233	3,55,233	8,69,518	2,79,803	5,89,715
7. Chingleput ...	1,487	.....	11,517	11,517	13,004	11,774	1,230
8. North Arcot...	—4,125	.....	1,06,910	1,06,910	1,02,785	1,22,172	—19,387
9. South Arcot ...	4,745	.....	2,57,738	2,57,738	2,62,483	2,49,557	12,926
10. Tanjore.....	—49,861	.....	2,69,906	2,69,906	2,20,045	2,69,661	—49,616
11. Trichinopoly...	81,284	99,350	6,272	1,05,622	1,86,906	2,36,211	—49,305
12. Madura	—1,248	.....	1,973	1,973	725	1,914	—1,189
13. Tinnevelly.....	480	.....	52,744	52,744	53,224	52,327	897
14. Nilgiris.....	75	.....	148	148	223	162	61
15. Salem	434	.....	95,614	95,614	96,048	79,713	16,335
16. South Canara.	2,667	.....	33,975	33,975	36,642	30,674	5,968
17. Malabar..	5,509	.....	94,949	94,949	1,00,458	84,048	16,410
Total...	5,85,529	4,41,381	12,95,098	17,36,479	23,22,008	16,26,241	6,95,767

31. The Village Service Cess Act was in operation in only three districts, viz., Godavery, Kurnool, and Trichinopoly.

32. The transactions of the fund closed with deficits in the Kistna, North Arcot, Tanjore, Trichinopoly, and Madura Districts. The deficit was owing to the authorized annual deduction from the general revenues of the districts for the purposes of the fund not having been made before the close of the year.

33. The balance of the fund in the Kurnool District was Rupees 5,89,715. Proposals for the utilization of a portion of this surplus were submitted to Government in the Board's Proceedings, dated 17th May 1873, No. 823.

34. Canal and Ferry Fund.—This fund is constituted under the Canal and Ferry Act I. of 1870, and was in operation in 1871-72 in the Godavery, Kistna, and Tanjore Districts. The following is an abstract of the transactions of the fund:—

Districts.	Balance.	Receipts during the year.	Total including Balance.	Expenditure.	Total.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Godavery	3,071	13,134	16,205	922	922	15,283
Kistna	.....	367	367	222	222	145
Tanjore	.....	6,806	6,806	388	388	6,418
Total ..	3,071	20,307	23,378	1,532	1,532	21,846

35. The fund was constituted for the first time in 1871-72 in the Kistna and Tanjore Districts. The number of ferries worked under the Act was 32 in the Godavery District, 2 in Kistna, and 60 in Tanjore. The ferries were all leased out, except that at Pondugal in the Kistna District, which was under departmental management.

36. Irrigation Cess Fund.—The receipts and charges of this fund are given below:—

Districts.	Balance.	Receipts during the year.	Total including Balance.	Expenditure.	Total.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Trichinopoly	6,490	9,418	15,908	8,167	8,167	7,741
Madura	134	1,716	1,850	1,689	1,689	161
Coimbatore	18,911	13,183	32,094	11,003	11,003	21,091
Total...	25,535	24,317	49,852	20,859	20,859	28,993

37. Cochrane's and Sadras Canal Fund.—The receipts and charges of this fund are detailed below:—

	Rs.	Rs.
Balance on the 1st April 1871...		3,468
Tolls collected for navigating Cochrane and Sadras Canals		45,465
Miscellaneous receipts { Sale of tools and plant	182	
Miscellaneous receipts { Rent of Government boat on the northern canal	4	
	186	
		45,651
		49,119
Deepening the northern canal...	10,000	
Maintenance of the northern and southern canals...	12,200	
	22,200	
Establishment	4,657	
Amount paid in liquidation of the loan	10,000	
Interest on the sums advanced from the loan...	2,124	
Miscellaneous charges	409	
		39,390
Balance...		9,729

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

Proceedings of the Madras Government, Financial Department,
26th September 1873.

No. 194. Order thereon, 26th September 1873, No. 1383.

The Governor in Council observes that the late date at which this report on the Special Local Funds for the year 1871-72 has been submitted deprives it of interest, and any review of it would, for all practical purposes, be useless. His Excellency trusts that the report for 1872-73, which is now due, will be sent in with as little further delay as practicable.

2. The report shows that the receipts from the several sources indicated, including the balance brought forward, amounted to Rupees 36,31,261, and the charges to Rupees 22,94,063, leaving a balance of Rupees 13,37,198.

* Receipts.

	As per report.	As per account of the Accountant-General.	Difference.
	Rs.	Rs.	Rs.
1	1,60,890	1,59,142	1,748
2	9,057	9,741	684
3	2,21,601	2,20,275	1,326
4	31,105	24,808	6,297
5	1,76,903	2,02,244	25,341
6	17,36,479	17,35,831	648
7	20,307	20,578	271
8	24,317	24,196	121
9	45,651	45,650	1

Expenditure.

1	1,42,097	1,43,463	1,366
2	12,061	13,386	1,325
3	2,12,442	2,09,731	2,711
4	35,735	37,931	2,196
5	2,03,706	2,48,593	44,887
6	16,26,241	18,69,631	2,43,390
7	1,532	1,040	492
8	20,859	20,738	121
9	39,390	45,764	6,374

3. But a comparison* of the receipts and expenditure for the year with the accounts furnished by the Accountant-General shows considerable differences in some cases. The Board of Revenue will be requested to see that the figures in the report for 1872-73 agree with those of the Accountant-General.

4. The Government notice that the expenditure during 1871-72 on the "formation of fresh plantations and topes" was more than double that incurred in 1870-71. There are, however, still large balances under "Jungle Conservancy Fund" in some of the districts, and the Board of Revenue will again impress upon the Collectors of such districts that the Government attach great importance to their utilizing the balances in the extension of plantations and topes in their respective districts.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the Board of Revenue.

Exd. J. Wright.

Bobt. of 1873 Madras
FINANCIAL.
To
The BOARD OF REVENUE.
Dated September, 26th
Recd.
G.O., 26th September 1873, No. 1393.
SEPTEMBER.
Nos. 193-194.
Special Local Funds.—Proceedings
Board of Revenue, reporting on the operat
the Special Local Funds under their con
1871-72, reviewed.

13-15

CHETTERPORE, 10th July 1872.

No. 151.

From C. G. MASTER, Esq.,
Acting Collector of Ganjam.

To J. GROSE, Esq.,
Secretary to the Board of Revenue.

I HAVE the honour to submit a report on the operation of the Special Funds under the Board's control for the Official year 1871-72, accompanied by the Statements prescribed in the Board's Circular Proceedings of the 20th July 1868, No. 5,258, and Proceedings, dated 18th May 1870, No. 497.

2. The item District Road Fund which has been transferred to Local Boards, under the Madras Act IV. of 1871, has been omitted from these statements.

3. The special funds in operation in this district (1) were Jungle Conservancy Fund, (2) Cattle Pound Fund, (3) Bungalow Fund, and (4) Village Service Fund.

4. (1) JUNGLE CONSERVANCY.—The receipts under this head during the year under report including the balance which remained on hand on the 31st of March 1871, is Rupees 1,672 against Rupees 1,665 in the year 1870-71, of which Rupees 322 were expended on the following works:—

	RS.	A.	P.
Casuarina Avenue.....	36	10	9
Mr. Knox's Garden...	37	0	0
Garden planted at Tonnarada... ...	138	14	9
Lord Napier's Garden...	109	5	0
Total...	321	14	6

5. *Casuarina Avenue.*—The total sum laid out on the avenue from the commencement (1869-70) to the present time is Rupees 101-10-9, of which 11-2-9 only were spent in contingencies and the remainder on account of pay of the Gardener who looks after the Lord Napier's garden also. It contains 140 trees, some of which are about 24 feet high.

6. *Mr. Knox's Garden.*—This Garden now contains 241 trees of various kinds, as per list appended. The total cost of this garden up to the end of the year under report, including Contingencies, was Rupees 64-4-9.

List of trees in the topes situated by the side of the Trunk Road at Gopalpore near Chetterpore and in the avenue around the Collector's Cutcherry compound.

Banian trees...	8	Deal wood trees...	3
Casuarina trees...	27	Rose Apple trees...	1
Almond trees...	15	Margoza trees.....	4
Jack trees...	10	Custard Apple trees...	24
Guava trees...	15	Pomegranate trees...	4
Cashewnut trees...	30	Areca-nut trees...	4
Mangoe trees...	47	Other trees of different kinds ...	45
Sapôt trees.....	3		
Bull's heart trees...	1	Total...	241

7. *Tonnarada Garden.*—About 35 acres of waste land was selected for this Garden, of which 11¼ acres were planted with the following trees during the year under report:—

Mangoe trees...	334
Jack do..	15
Tamarind do...	60
Cashewnut do.....	80
Total...	489

The cost is detailed below—

	Rs.	A.	P.
Gardeners' wages...	109	8	9
Tools and Plant...	9	5	0
Mangoe stones...	4	0	0
Bamboo ring baskets	12	0	0
Miscellaneous...	4	1	0
Total...	138	14	9

8. *Lord Napier's Gaden.*—During the year under review, a sum of Rupees 108 was paid to Mr. Lyons in reimbursement of expenses incurred by him in maintaining the garden, and Rupees 1-5-0 spent on account of contingencies. The Gardener now employed for taking care of the Casuarina avenue around the Collector's compound, looks after this also. In the budget for 1873-74 provision for a separate Gardener was made, but the sanction of the Board has not as yet been received. My letter, dated the 31st October 1871, No. 69, recorded in the Board's Proceedings, dated the 30th November 1871, No. 4,888, contains all the particulars connected with the garden. The trees are in good condition.

9. (2) Cattle Pound Fund.—The Receipts during the year under report, including the balance on hand on the 31st March 1871, is Rupees 3,065, against Rupees 2,922 in the Official year 1870-71.

The subjoined Statement shows the number of the existing Pounds compared with that of 1870-71. No new pounds were constructed during the year. Rupees 1,284 were spent on account of wages of Pound-keepers; Rupees 107 on account of repairs of Pounds; and Rupees 61 on account of Miscellaneous charges; while Rupees 1,000 were transferred to the Local Funds.

Comparative Statement of Cattle Pounds for the year 1870-71.

Taluqs.	Number of Pounds at the close of the year 1870-71.	Number of Pounds in the current year 1871-72.	Increase.	Decrease.
Chicacole	25	25	...	...
Narasannapeta... ...	12	12	...	...
Teckally	12	12	...	...
Nowpada	1	1	...	...
Purla Kimedy... ...	13	13	...	...
Berhampore...	7	7	...	...
Itchapore...	4	4	...	...
Sonnapore...	1	1	...	...
Purushottapore... ...	8	8	...	...
Sompetta...	7	7	...	...
Ganjam...	11	11	...	...
Aska...	11	11	...	...
Gumsur...	13	13	...	...
Suradah...	7	6	...	1
Poondy...	1	1	...	...
Total...	133	132	...	1

10. (3) Bungalow Fund.—The receipts during the year including the balance on hand on the 31st March 1871 were Rupees 2,326 against Rupees 1,723 of 1870-71. The increase is chiefly owing to the transfer of Rupees 700 from other districts for repairs of Bungalows—*Vide* Board's, Proceedings, dated 8th January 1872, No. 53.

Statement No. 4 contains all the particulars connected with the Bungalows. The expenditure during the year was Rupees 1,311 against 1,097 in the year 1870-71. The increase is chiefly owing to the cost of repairs which was hitherto debited to Department Public Works having been transferred to the Bungalow Fund.

The following Bungalows were repaired in the Principal Division during the year:—

	Rs.
Itchapore.....	30
Cunchilly.....	50
Injelly	30

The Bungalows in the Sub-division were not repaired as the Board's Proceedings sanctioning the Bungalow Fund Budget was received about the close of the Official year.

The management of the Bungalows in the Sub-division has been transferred during the current year 1872-73 to the Municipal and Local bodies who have agreed to undertake it (*Vide*—Acting President's letter, dated 3rd April 1872, No. 48.)

11. (4) Village Service Fund.—The Receipts during the year under this head were Rupees 422 against Rupees 102 in the year 1870-71. The increase is owing to the collections of arrears of former Faslies, and to the credit to this head of Rupees 143, being the sale proceeds of the surplus produce of Mirasi land at Arasavelli.

Exd. G. A. Turton.

VIZAGAPATAM, 16th May 1872.

No. 476.

From R. J. MELVILLE, Esq.,
Acting Collector of Vizagapatam.

To J. GROSE, Esq.,
Secretary to the Board of Revenue.

I HAVE the honour to report on the management of the Special Funds of this district for 1871-72, and to submit the usual statements illustrative of the same.

2. The District Road Fund having been transferred to Local Funds under Act IV. of 1871, the Special Funds are comprised of the following Funds, viz :—

(1). Jungle Conservancy Fund.
(2). Pound Fund.
(3). Public Bungalow Fund.

The following statement shows the operations of these Funds during the past official year:—

Funds.	Balance brought forward.	Receipt during the year.	Total.	Expenditure.		Total.	Balance at the end of the year.
				By Revenue Department.	By Public Works Department.		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund	1,169 5 3	835 14 7	2,005 3 10	1,800 0 0	... ...	1,800 0 0	205 3 10
Pound Fund	2,761 2 8	3,985 10 4	6,746 13 0	2,883 1 10	... ...	2,883 1 10	3,863 11 2
Public Bungalow Fund	2,256 9 7	968 4 0	3,224 13 7	2,152 7 2	... ...	2,152 7 2	1,072 6 5
Total ..	6,187 1 6	5,789 12 11	11,976 14 5	6,835 9 0	... ...	6,835 9 0	5,141 5 5

3. JUNGLE CONSERVANCY FUND.—The opening balance of the year was Rupees 1,169-5-3, the receipts during the year Rupees 835-14-7, making in all Rupees 2,005-3-10.

Of this amount Rupees 1,800 were expended during the year in planting topes, etc., in Palcondah, thus leaving a balance of Rupees 205-3-10 on hand on the 31st March 1872. Particulars of the expenditure will be found in Statement No. 2 which accompanies this report.

In the remark column of Statement No. 2 will be found an account of the progress made in planting topes in Palcondah which is very satisfactory. Annexed are comparative statements of receipts and charges of this Fund for the last two years.

Comparative Abstract of Receipts under the Jungle Conservancy Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on fuel, firewood, and bamboos	1,174	460	...	714
Recoveries of advances and unadjusted charges.	...	376	376	...
Total...	1,174	836	...	338

Comparative Abstract of Charges under Jungle Conservancy Fund.

Items.	Expenditure of last year.	Current year's expenditure. By Revenue Department. Allotment as finally sanctioned.	Current year's expenditure. By Revenue Department. Actual expenditure.	Current year's expenditure. By Public Works Department. Allotment as finally sanctioned.	Current year's expenditure. By Public Works Department. Actual expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for avenues, etc. ...	2,000	2,000	1,800	...	...	1,800	...	200
Total...	2,000	2,000	1,800	...	...	1,800	...	200

4. Pound Fund.—The balance on hand at the beginning of the year was Rupees 2,761-2-8 ; the collections during the year amounted to Rupees 3,985-10-4, making a total of Rs. 6,746-13-0. The expenditure during the year was Rupees 2,883-1-10 leaving a balance at the close of the year of Rupees 3,863-11-2. The charges incurred are chiefly on account of establishments for keeping up the existing pounds which are ninety-eight in number—See Statement No. 2.

Comparative Statements of receipts and disbursements of this Fund are given below :—

Comparative Abstract of the Receipts under the Pound Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray cattle under Section 12, Act No. III. of 1857	3,710	3,401	...	309
Sale proceeds of stray cattle under Section 12, Act No. III. of 1857	776	585	...	191
Total...	4,486	3,986	...	500

Comparative Abstract of the Charges under the Pound Fund.

Items.	Expenditure of last year.	Current year's expenditure. By Revenue Department. Allotment as finally sanctioned.	Current year's expenditure. By Revenue Department. Actual expenditure.	Current year's expenditure. By Department Public Works. Allotment as finally sanctioned.	Current year's expenditure. By Department Public Works. Actual expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for pounds	2,448	...	2,533	...	...	2,533	85	...
Charges for constructing and repairing pounds..	190	...	337	...	...	337	147	...
Miscellaneous charges	47	...	13	...	...	13	...	34
Total...	2,685	...	2,883	...	...	2,883	198	...

5. Public Bungalow Fund.—The balance at the beginning of the year was Rs. 2,256-9-7 ; the receipts including the grant-in-aid from Government amounted to Rupees 968-4-0, making a total of Rupees 3,224-13-7. The expenditure as per Statement No. 2 during the year was Rupees 2,152-7-2, leaving a balance at the close of the year of Rupees 1,072-6-5.

The number of travellers who halted at the several bungalows during the year under notice was 348 against 408 of the previous year or a decrease of 60.

The bungalow at Kassimkota has been repaired during the year by the Department of Public Works at a cost of Rupees 133 ; that at Kottavalsa was sold during the year for Rupees 150 under Board's Proceedings, dated 26th June 1871, No. 2,561, so that the number now maintained is nine.

The proposition to transfer these bungalows to the Local Fund Board is under their consideration and will be separately reported upon.

The usual comparative statements of collections and expenditure are annexed.

Comparative Abstract of Receipts of the Public Bungalow Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from travellers	363	357	...	6
Sale proceeds of furniture	...	1	1	...
Do. of bungalows	...	150	150	...
Grant-in-aid from Government...	460	460	...	...
Miscellaneous receipts	2	...	...	2
Total...	825	968	143	...

Comparative Abstract of Charges.

Items.	Expenditure of last year.	Current year's expenditure. By Revenue Department. Allotment as finally sanctioned.	Current year's expenditure. By Revenue Department. Actual expenditure.	Current year's expenditure. By Department Public Works. Allotment as finally sanctioned.	Current year's expenditure. By Department Public Works. Actual expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment ...	168	...	158	...	...	158	...	10
Batta to pensioned sepoys	303	...	286	...	...	286	...	17
Purchase and repair of furniture.	150	...	142	...	...	142	...	8
Miscellaneous charges	507	...	1,566	...	...	1,566	1,059	...
Total...	1,128	...	2,152	...	...	2,152	1,024	...

Return of the Nackapilli Chuttrum for 1871-72.

Taluq and Village with the name of the Chuttrum, if any.	By whom built and when.	In whose possession and since when.	Government Endowment.			Private Funds.		Particulars of Establishment.		Remarks.
			Whether in land or money; if in land, the description and extent.	Annual value.	Date of Government Order.	Whether in land or in money.	Value.			
1	2	3	4	5	6	7	8	9		10
				Rs.			Rs.		Rs. A.	
Sarvasiddhi Taluq, Nackapilli village, Motamarri SanyasiSetty's Chuttrum.	By Motamarri Sanyasi Setty in the year 1858, by the side of the Trunk Road.	In possession of the founder of the Chuttrum and his heirs till 1864, and since that in that of Trustees named Appala Narsimulu and K. Kodandaramudu.	Dry land, Acres 60.	60	18th Mar. 1864, No. 629.	By lands...	228	1 Gumasta per month ...	5 0	*The land granted by Government does not yield any income, because it has not been brought under plough. The building requires some trifling repairs. Only one meal a day is given to Brahmins, Chatriahs, Komaties, and raw provisions are also given to them if required and to Byragies. Drink is given to all classes. Lodging is provided for all classes.
						By rent of houses ...	120	1 Cook... ...	3 0	
						By interest on capital lent ...	498	1 Gardener ...	2 0	
								2 Sweepers ...	1 4	
								1 Servant for giving drink	2 0	
						Total...	846	1 Servant for making worship in the temple ...	1 0	
								Total...	14 4	

6. Lungarkhanas and Chuttrums.—There are no institutions of this nature under the management of Government Officers in this district. The statement of the Nackapilli Chuttrum endowed by Government and managed by its own Trustees is given below as usual :—

No. 73.

Cocanada, 10th July 1872.

From W. S. FOSTER, Esq.,
Collector of the Godavery District.

To J. GROSE, Esq.,
Secretary to the Board of Revenue.

I have the honour to submit my report on the Special Funds for the official year 1871-72, accompanied by the usual returns.

2. The following Abstract No. 1. exhibits the receipts and charges of the several Funds during the year under report.

Abstract No. I.

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year.			Balance.
				By Public Works Department.	By Revenue Department.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Jungle Conservancy Fund.	7,051 9 8	3,109 1 8	10,160 11 4	.....	1,091 11 4	1,091 11 4	9,069 0 0
2. Canal and Ferry Fund.....	3,071 2 0	13,134 3 3	16,205 5 3	707 0 10	215 5 2	922 6 0	15,282 15 3
3. Pound Fund	12,652 7 6	19,768 6 3	32,420 13 9	.....	17,521 6 5	17,521 6 5	14,899 7 4
4. Public Bungalow Fund ...	845 4 7	790 9 2	1,635 11 9	273 12 4	619 11 4	893 7 8	742 4 1
5. Endowment Fund	9,403 0 4	5,462 2 8	14,865 3 0	4,751 4 2	3,235 10 5	7,986 14 7	6,878 4 5
6. Village Service Fund.....	52,231 10 4	2,10,041 3 0	2,62,272 13 4	.....	81,004 12 7	81,004 12 7	1,81,268 0 9
Total.....	85,255 0 5	2,52,305 10 0	3,37,560 10 5	5,732 1 4	1,03,688 9 3	1,09,420 10 7	2,28,139 15 10

3. Jungle Conservancy Fund.—The following is an abstract showing the receipts charges on account of the Fund during the year under report as compared with those of the preceding.

Abstract No. II.

Items.	In 1870-71.	In 1871-72.	Increase.	Decrease
Receipts.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A.
Tax on fuel, etc...	2,306 5 7	2,639 14 11	333 9 4	... ...
Fees from charcoal burners...	38 2 0	0 0 9	.....	38 1
Recoveries of advance...	600 0 0	450 0 0	.....	150 0
Miscellaneous	2 3 0	19 2 0	16 15 0	.....
Total...	2,946 10 7	3,109 1 8	350 8 4	188 1
	.....	.....	188 1 3	.....
Net...	.....	.....	162 7 1	.....
Charges.				
Improvement and maintenance of topes...	555 4 6	443 14 10	.....	111 5
Commission...	110 8 7	197 12 6	87 3 11	.....
Advances	600 0 0	450 0 0	.....	150 0
Total...	1,265 13 1	1,091 11 4	87 3 11	261 5
	.....	.....	.....	87 3
Net...	.....	.....	.....	174 1

4. The net increase of Rupees 162-7-1 under receipts is due to a portion of the last y demand having been collected in this year, and to the transfer to this Fund of the item "pro from palmyras on Government waste lands," which was hitherto credited to Land Revenue, cellaneous—*vide* G. O., No. 992, dated 5th June 1871. The net decrease of Rupees 174 under charges was chiefly owing to the less expenditure than in previous year on the mainten of topes in the Narsapur taluq, which do not now require so much expenditure. These t contain 11,918 plants on 50 acres of land in Rustumbada and Sitarampuram, and no fresh pl were transplanted this year.

5. Canal and Ferry Fund.—The following abstract shows the transactions of the C and Ferry Fund during the year in comparison with those of the previous year.

Abstract No. III.

Items.	In 1870-71.	In 1871-72.	Increase.	Decrease
Receipts.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A.
Collection on account of rents...	.....	13,085 11 9	13,085 11 9	.....
Miscellaneous	3,593 14 0	48 7 6	.....	3,545 6
Total...	3,593 14 0	13,134 3 3	13,085 11 9	3,545 6
	.....	.....	3,545 6 6	.....
Net...	.....	.....	9,540 5 3	.....
Charges.				
New works...	.....	707 0 10	707 0 10	.....
Repairs...	.....	175 0 0	175 0 0	.....
Miscellaneous	522 12 0	40 5 2	.....	482 6
Total...	522 12 0	922 6 0	882 0 10	482 6
	.....	.....	482 6 10	.....
Net...	.....	.....	399 10 0	.....

6. The collections from Ferry rents were credited to District Road Fund up to October 1870. On the receipt of the Board's Proceedings, No. 1,684, dated 22nd April 1871, these collections had, after the lapse of seven months of the official year, been carried to the credit of a separate head in the previous year, whereas the collections of the full year were credited to this head in the year under report. Hence the increase of Rupees 9,540-5-3 in the receipts.

7. The undermentioned ferries were let out in the year under report. The maximum rates to be charged for ferrying people, etc., were fixed, and a condition was entered in the agreement that the mails, Government treasure, records, public servants when travelling within their respective jurisdiction *bona fide* on public duty, regiments, detachments or Military stores, etc., were not subject to charge.

1. Kotipally, on the Gontami, branch of the Godavery.
2. Kota, do. do. do.
3. Mulustanum, do. do. do.
4. Korumilly, do. do. do.
5. Coringa, over Atreya, do. do.
6. Doddipatla, over the Vasista, do. do.
7. Chinchinada, do. do. do.
8. Vakalagaruvu, over Vynateyam, do. do.
9. Bodasakurru, do. do. do.
10. Pata Injeram, over the Gontami and Bharadwajam, branch of the Godavery.
11. Vaddiparru, over Gontami, do. do.
12. Komaragiripatnam, over Vynateyam, do. do.
13. Pasuvula lanka, over Gontami and Bharadwajam, do. do.
14. Guthinadivi, do. do. do.
15. Thallapudy, over Godavery.
16. Prakkilanka, do.
17. Gutala, do.
18. Polavaram, do.
19. Rajahmundry, do.
20. Dowlaiswaram, over the Gontami, branch of the Godavery.
21. Kattunga, over the Vasista, do. do.
22. Narikadamilly, do. do. do.
23. Kapileswarapuram, over Gontami, do. do.
24. Gannavaram, over Vasista, do. do.
25. Ganti Pedapudi, do. do. do.
26. Pulidindi, do. do. do.
27. Viravillipalem, over Gontami, do. do.
28. Podagatlapilli Ramachendrapuram, over Vasista, branch of the Godavery.
29. Vudumudi, over Vasista, branch of the Godavery.
30. Sakhinetipilly, do. do. do.
31. Ralli.
32. Vasantavada.

8. The net increase of charges, viz., Rupees 399-10-0, was owing to a river ferry-boat having been constructed for use at the ferry of Narsapur. This boat was constructed under the Public Works agency.

9. Pound Fund.—The following is an abstract showing the receipts and charges on account of the Pound Fund.

Abstract No. IV.

Items.	In 1870-71.	In 1871-72.	Increase.	Decrease.
Receipts.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Fines levied on stray cattle ...	15,054 8 4	17,288 4 0	2,233 11 8	.....
Sales proceeds of do.	1,662 2 11	1,903 11 8	241 8 9	.....
Recoveries of advances	325 14 11	540 3 5	214 4 6	.....
Miscellaneous receipts...	41 13 0	36 3 2	.....	5 9 10
Total...	17,084 7 2	19,768 6 3	2,689 8 11	5 9 10
	.....	.....	5 9 10	.....
Net...	.....	.....	2,683 15 1	.....
Charges.				
Establishment of pounds	2,919 11 3	3,126 0 0	206 4 9	.....
Charges for construction and repair of pounds...	324 9 7	534 4 5	209 10 10	.....
Miscellaneous charges...	786 1 7	590 3 11	.....	195 13 8
Amount transferred to Road Fund.	10,562 12 5	12,652 7 6	2,089 11 1	.....
Advances made	401 9 3	618 6 7	216 13 4	.....
Total..	14,994 12 1	17,521 6 5	2,722 8 0	195 13 8
	.....	.....	195 13 8	.....
Net...	.....	.....	2,526 10 4	.....

10. The net increase in the collections of the Pound Fund, viz., Rupees 2,683-15-1, was owing to a larger number of cattle impounded this year than in the year preceding, and the net increase of Rupees 2,526-10-4 in "charges" was principally due to a larger amount paid this year to the credit of Road Fund than in the year preceding, and to the repairs executed to the several pounds, and lastly to a certain amount due to the Pound Establishment in the preceding year having been disbursed during this year.

11. PUBLIC BUNGALOW FUND.—A comparative statement showing the receipts and expenditure is annexed.

Statement V.

Items.	In 1870-71.	In 1871-72.	Increase.	Decrease.
Receipts.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Fees from travellers.....	530 8 0	514 4 0	.....	16 4 0
Grant-in-aid from Government	270 0 0	270 0 0	.....	.....
Miscellaneous...	3 2 0	6 5 2	3 3 2	.....
Total...	803 10 0	790 9 2	3 3 2	16 4 0
	.....	.....	.....	3 3 2
Net...	.....	.....	.....	13 0 10
Charges.				
Establishment...	349 15 8	386 0 0	36 0 4	.....
Batta to pensioned Sepoys	198 15 2	195 5 4	.....	3 9 10
Purchase and repair of furniture... ...	46 2 0	14 0 0	.....	32 2 0
Miscellaneous charges	19 14 0	24 6 0	4 8 0	.....
Repairing Jaggampeta Bungalow... ...	.....	273 12 4	273 12 4	.....
Total...	614 14 10	893 7 8	314 4 8	35 11 10
	.....	.....	35 11 10	.....
Net...	.....	.....	278 8 10	.....

12. The decrease under "receipts" was so trifling that it requires no explanation. The net decrease under "charges," viz., Rupees 278-8-10, was owing to the cost of the repairs, etc., of the bungalows having been debited to this Fund, while such charges have hitherto been met from Imperial funds. The Bungalow Fund was not sufficient to meet the cost of construction and repair of bungalows. There are eight bungalows in this district, two of which (Rajahmundry and Ellore) being in the Municipal limits have been transferred to those Municipalities, and the rest have been taken charge of by the Local Fund Boards of the Cocanada and Rajahmundry Circles.

13. ENDOWMENT FUND.—The receipts and charges on account of the charitable chuttrums at Peddapur and Wantimamidy are shown under this head. The balance in favour of these institutions at the commencement of the year was Rupees 9,403-0-4. The receipts during the year amounted to Rupees 5,462-2-8. Deducting the expenditure of Rupees 7,986-14-7, the balance left at the end of the year was Rupees 6,878-4-5. The particulars of each institution are exhibited in Statement No. 3. The following is an abstract showing the receipts and charges of both the choultries as compared with those of the last year :—

Items.	In 1870-71.	In 1871-72.	Increase.	Decrease.
Receipts.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Revenue derived from Inams	3,410 5 7	5,172 3 4	1,761 13 9	.....
Recoveries of advances	111 4 3	288 11 9	177 7 6	.....
Miscellaneous receipts...	502 0 0	1 3 7	.....	500 12 5
Total...	4,023 9 10	5,462 2 8	1,939 5 3	500 12 5
	.....	.....	500 12 5	.....
Net...	.....	.....	1,438 8 10	.....
Charges.				
Establishment	394 0 0	537 1 2	143 1 2	.....
Cost of feeding indigent people... ...	2,450 13 8	2,273 11 3	.....	177 2 5
Miscellaneous charges...	5 0 0	24 14 0	19 14 0	.....
Advances, etc.	700 0 0	400 0 0	.....	300 0 0
Repairs of choultries...	.....	4,751 4 2	4,751 4 2	.....
Total...	3,549 13 8	7,986 14 7	4,914 3 4	477 2 5
	.....	.....	477 2 5	.....
Net...	.....	.....	4,437 0 11	.....

14. The net increase of Rupees 1,438-8-10 under receipts was owing to the arrear collections realized in this year. There appears an increase of Rupees 4,437-0-11 under "charges." This was owing to the chuttrums of Peddapur, Wantimamidy, and Rajanagaram having been repaired by the Public Works Department. The Board of Revenue have in their Proceedings, No. 3,268, dated 4th August 1871, sanctioned the repairs of these chuttrums to be executed from the surplus funds of the Peddapur choultry. These chuttrums have been transferred to the Local Fund Boards from the commencement of the official year 1872-73.

15. Village Service Fund.—The following Abstract No. 7 shows the receipts and charges during the year as compared with those of the previous year.

Items.	In 1870-71.	In 1871-72.	Increase.	Decrease.
Receipts.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Collections of meerahs ...	62,089 8 11	2,10,030 14 0	1,47,941 5 1	.....
Fees Cess under Act IV. of 1864...	.....			
Miscellaneous	1 1 7	10 5 0	9 3 5	.....
Total...	62,090 10 6	2,10,041 3 0	1,47,950 8 6	.....
Charges.				
Payment to village officers...	12,216 1 5	80,997 0 10	68,780 15 5	.....
Miscellaneous	.....	7 11 9	7 11 9	.....
Total...	12,216 1 5	81,004 12 7	68,788 11 2	.....

16. The increase of Rupees 1,47,950-8-6 under receipts was owing to the operation of the Village Cess Act IV. of 1864 in the district, and the increase of Rupees 68,788-11-2 under charges is partly due to the payment of the establishment on the new scale, and partly to the advances made to the establishment on account of pay under authority conveyed in the G. O., Revenue Department, No. 249, dated 6th February 1872.

Exd. T. Cartledge.

Masulipatam, 18th November 1872.

No. 2,757.

From G. D. LEMAN, Esq.,
Acting Collector of the Kistna District,

To J. GROSE, Esq.,
Secretary to the Board of Revenue.

I have the honour to submit the report on the Special Funds of this district for the past official year, as requested in Board's Circular Memorandum No. 785, dated 13th June 1872.

2. They consist of (1) Jungle Conservancy Fund, (2) Pound Fund, (3) Bungalow Fund, (4) Nanul Grass Fund, (5) Village Service Fund, and (6) Canal and Ferry Fund.

3. The Jungle Conservancy Fund is made up by the seigniorage that is levied on firewood. There was at the beginning of the year a balance of Rupees 10,511-5-5, and the receipts during the year amounted to Rupees 12,572-1-4 against Rupees 19,940-10-7 in the year immediately preceding it, the decrease being partly due to diminished consumption owing to the high rates of seigniorage, and to the difficulty of carriage by land; also to the fact that in the past year the sale proceeds of soapnut gatherings for 1870-71, which had been kept in deposit until then, were credited to the Fund; and no such extra credit was received during the year under report. The jungle fees do not appear to have been levied with proper care; and I am afraid there is felling going on in the taluqs without payment of the seigniorage; but the Overseers have only just got to work and are under-handed. I am just requesting my Divisional Officers to exercise greater vigilance in the matter.

4. The expenditure from this Fund amounted to Rupees 16,265-3-3. Out of this, the amount expended by the Department of Public Works was Rupees 9,335-8-10. The Department of Public Works operations were chiefly confined to the improvement of avenues along canal banks; the maintenance of road avenues devolved upon the Local Fund Board.

	Rs. A. P.
Maintenance of avenues...	4,055 13 10
Formation of fresh plantations	1,498 13 4
Nurseries	1,707 13 8
Cost of Department of Public Works supervision	2,073 0 0
Total...	9,335 8 10

5. From an allotment of 8,000 Rupees for expenditure in the Revenue Department, Rupees 682-8-3 were paid as fees to Village servants; and the salaries of the Jungle Conservancy Overseers and staff amounted to Rupees 1,510-8-10. These charges left for works Rupees 6,807, but the actual outlay was only Rupees 4,737, as shown below:—

	Rs.	A.	P.
Formation of new Plantations	2,306	0	6
Do. of Nurseries	420	6	0
Gardeners and Watchers	1,554	14	3
Sundries	455	4	7
Total...	4,736	9	4

6. The Jungle Overseers newly appointed are doing their best to raise topes. The trees that I have a choice for are Tamarind, Tumma, Casuarina, Neredu, and Mango. They have been attempting to plant fruit trees, but I have forbidden that for the present; the wants of the district in respect of firewood and timber should be attended to alone.

7. In the Salt and Sea Customs stations also planting operations are carried on, and there the Salt Deputy-Collector supervises them. There was an unexpended balance of Rs. 6,818-3-6 at the end of the year.

8. Nanul Grass Fund.—The appropriation of the Nanul Grass Fund has all along been a problem. There was a sum of Rupees 2,122-3-0 in favour of the Fund at the commencement of the year, and Rupees 3,235-10-6 were received during the year; this chiefly from the rents of pasturage on canal banks and lunkas. The grass is only fit for grazing purposes. In a few localities where it is thick it is used for the purpose of thatching. The expenditure was only Rupees 1,120-11-6. Out of this, Rupees 369-3-0 were for planting *Relloo* grass in the Divi division along the Kistna river for the protection of its banks. The remainder was paid for watchers along several canal banks.

9. Pound Fund.—This Fund started at the commencement of the year with a balance of Rupees 21,941-1-7, and Rupees 30,972-13-1 were collected during the year:—

———	Last year.			Current year.		
	RS.	A.	P.	RS.	A.	P.
Fines levied on stray cattle...	24,001	4	4	26,147	2	8
Sale proceeds of unclaimed cattle	3,929	1	5	2,907	15	5
Recoveries of advances and unadjusted expenditure	43	3	4	98	7	9
Miscellaneous receipts	551	8	11	1,819	3	3
Total...	28,525	2	0	30,972	13	1

The foregoing comparative statement shows that the receipts are somewhat in advance of the last year, and no observations are called for

10. There is a similar small increase in the charges incurred, which during the year amounted to Rupees 28,201-7-0, as shown in the subjoined abstract. There was no change in the establishment kept. Mr. Hannyngton's recommendation* to increase the salaries of the Taluq Pound Gumastahs from Rupees 10 to 15 *per mensem*, so as to put them on an equality with the lowest of the Taluq officials, is before the Board. The fifty per cent. fees allowed to Pound-keepers, provided that the total remuneration never exceeds Rupees 5 a month, has worked well. New pounds were built during the year at a cost of Rupees 83-15-8, and old ones repaired at a cost of Rupees 781-5-11.

* *Vide* letter No. 85, dated 27th January 1872.

———	Last year.			Current year.		
	RS.	A.	P.	RS.	A.	P.
Establishment for Pounds	1,697	7	6	1,802	4	0
Fees to Pound-keepers and Vetties	6,315	8	3	12,605	11	0
Cost of construction and repairing Pounds...	1,443	6	5	865	5	7
Miscellaneous charges	1,546	9	9	2,428	2	5
Transferred to District Road Fund	15,000	0	0	10,500	0	0
Total...	26,002	15	11	28,201	7	0

11. Public Bungalow Fund.—The transactions connected with the Public Bungalow Fund are unsatisfactory as they have all along been. There was only a balance of Rupees 115-15-10 to be brought forward at the beginning of the year; the past year's receipts inclusive of the Government grant-in-aid, Rupees 530, and transfer† from other districts, Rupees 460, *amounted to Rupees* 1,828-15-1. The fees from travellers are Rupees 726-2-0. The subjoined

† *Vide* Board's Proceedings, 8th January 1872, No. 3.

statement shows the number of travellers in each bungalow, the fees derived, and the charges incurred:—

Names of Bungalows.	Number of travellers.	Fees derived.			Expenditure in 1871-72.		
		RS.	A.	P.	RS.	A.	P.
					*357	13	3
Masulipatam ...	24	57	8	0	99	0	0
Nedumole... ...	34	20	6	0	60	11	0
Gannavaram ...	20	16	0	0	57	9	0
Ramachendrapparaopett ..	23	14	12	0	83	12	0
Bezwada	91	191	8	0	190	9	11
Kankipad ...	30	25	0	0	75	0	0
Nandigama ...	27	22	4	0	63	1	0
Kanchikacherla..	37	26	12	0	61	9	0
Komarabanda ...	23	11	8	0	27	0	9
Shermohamedpet	18	21	8	0	101	0	9
Munagala ...	15	11	12	0	57	9	0
Guntur	60	74	12	0	82	2	0
Komalapad ...	12	15	12	0	57	9	5
Inkollu	14	10	0	0	75	10	1
					*26	0	0
Bapatla	42	164	12	0	75	6	5
					*132	14	0
Purchur	15	10	0	0	76	4	1
					*36	0	0
Prattipad... ...	17	11	0	0	57	3	0
Pondugul... ...	1	1	8	0	56	6	7
Peduguralla ...	11	10	0	0	47	8	10
Rompicherla ...	10	9	8	0	59	4	0

* Repairs to Bungalows.

12. I have already reported that except a few taken by Guntur Circle Board, both Circles and both Municipalities have declined the offer to take over the bungalows in their respective ranges. The establishments in all the bungalows, save those agreed to be taken over by the Local Fund Board in Guntur, should therefore be dismissed.

13. The charges incurred from the Fund are shown below:—

	RS.	A.	P.
Establishment	808	14	7
Batta to Pensioned Sepoys...	491	9	8
Purchase and repair of Furnitures	120	6	5
Repairs to Bungalows...	552	11	3
Cost of Department of Public Works Supervision.	159	10	0
Miscellaneous charges...	43	6	2
	2,176	10	1

14. Endowment Fund.—The Endowment Fund does not require any lengthened notice, now that the Pedapatam Choultry has been transferred to the Masulipatam Local Fund Board; and the only endowment under management is the Mutteyalampad Tank in Palnad. Nothing was done for the tank during the year, but I have received sanction for its improvement—(Board's Proceedings, 5th June 1872, No 907.)

15. Village Service Fund.—The transactions of the Village Service Fund are shown in the enclosed tabular statement. The Fund still shows a debt of Rupees 12,854-4-5, as all the adjustments from Land Revenue are not completed. The Treasury Deputy-Collector informs me that he is of opinion that under the new system, which enjoins payment out of funds pending proper adjustment, expenditure without receipt is very likely to occur, and that it will be difficult to check this in the Huzur. The Jamabandi Returns, of course, show that the charges do not exceed the receipts in each taluq, but villagewar particulars cannot be had.

16. The subjoined is a comparative statement of receipts and charges:—

	Receipts.			Charges.		
	RS.	A.	P.	RS.	A.	P.
1870-71...	1,38,485	9	0	1,66,739	11	1
1871-72...	1,35,318	6	10	1,25,577	6	5

17. Canal and Ferry Fund.—This Fund was newly constituted during the year for the first time. The only ferries are those at Pondugal and Bezwada; the former is under departmental management and there is a Government boat there, but the oars, etc., are *hired* ones. I shall endeavour to lease this ferry out as I have that at Bezwada. The ferry collections amounted to Rupees 367-5-7 and the charges to Rupees 222-5-10 during the year. There was, therefore, a balance of Rupees 144-15-9 in favour of the Fund at the end of the year. The transactions of the Fund will increase when the other ferries are brought under the Act; but the Local Fund Boards are crying out already that they lose funds by the transfer.

P.S.—Since writing the above, the Travellers' Bungalows (paragraph 12 *supra*) in the Masulipatam Circle have been transferred to the District Officers with the exception of those at Masulipatam, Gannaverum, Komarabanda, and Perikid. Of these, the first is converted into an office room for the Master Attendant, and the other three made over to the Department Public Works Officers—*Vide* Government Order, No. 1,310 of 2nd October 1872, Financial Department.

Nellore, 12th June 1872.

No. 1,329.

From G. VansAGNEW, Esq.,
Collector of Nellore.

To J. GROSE, Esq.,
Secretary to the Board of Revenue.

I have the honour to submit my report on the operations of the Special Funds in the district for the official year 1871-72, together with the usual statements.* Formerly, these Funds formed part of the Local Funds, and as such were included in the Local Fund Report. Certain distinct Local Funds having been since organized under Act IV. of 1871, only the other Funds are now included in this report.

* Sent, with the exception of the Bungalow Return which will be forwarded hereafter.

2. The two statements annexed show the transactions under each item of the Special Funds in 1871-72 as compared with those of 1870-71.

I. Abstract showing the transactions of the several Funds.

Funds.	Balance brought forward.	Receipts during the year 1871-72.	Total.	Expenditure during the year.		Total expenditure.	Balance.
				By Revenue Department.	By Department Public Works.		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund	54,845 14 8	27,532 9 4	82,378 8 0	16,029 10 5	.....	16,029 10 5	66,348 13 7
Pound Fund	13,185 10 6	27,694 0 0	40,879 10 6	15,870 7 2	.....	15,870 7 2	25,009 3 4
Surplus Pound Fund	.....	8,000 0 0	8,000 0 0	8,000 0 0	.....	8,000 0 0	.....
Bungalow Fee Fund.	686 9 6	1,450 12 0	2,137 5 6	1,284 15 4	791 15 2	2,076 14 6	60 7 0
Nandi Grass Fund ...	.....	143 0 0	143 0 0	.....	.....	.....	143 0 0
Endowment Fund ...	910 1 2	3,345 8 4	4,255 9 6	2,958 9 10	.....	2,958 9 10	1,296 15 8
Village Service Fund	.....	.....	.....	.....	.....	.....	.....
Irrigation Cess ...	.....	... ..	.....	.....	.....	.....	.....
Total...	69,628 3 10	68,165 13 8	1,37,794 1 6	44,143 10 9	791 15 2	44,935 9 11	92,858 7 7

II. Comparative Abstract of the Receipts and Charges under the several Special Funds.

Funds.	Receipts.				Expenditure.			
	1870-71.	1871-72.	Increase.	Decrease.	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund	20,530	27,533	7,003	...	19,862	16,030	...	3,832
Pound Fund	23,188	27,694	4,206	...	15,478	15,870	392	...
Surplus Pound Fund ...	.....	8,000	8,000	...	...	8,000	8,000	...
Bungalow Fee Fund ...	2,057	1,451	.....	606	2,862	2,077	...	785
Nandi Grass Fund ...	.....	143	143	...	...	...	...	...
Endowment Fund ...	3,312	3,345	33	...	2,577	2,959	382	...
Village Service Fund...	.....	.....	.....	...	...	...	...	...
Irrigation Cess	.....	.....	.....	...	...	...	...	...
Total...	49,287	68,166	19,385	606	40,779	44,936	8,774	4,617
Net increase...	.....	... ..	18,779	...	...	...	4,157	...

3. The year under report commenced with a balance of Rupees 69,628 under all the items of Special Funds taken together, and the receipts during the year amounted to Rupees 68,166, making a total of Rupees 1,37,794. The total expenditure was Rupees 44,935, and the balance left on 31st March 1872 was Rupees 92,858.

4. The Special Funds of the district comprise the items specified below:—

1.—Jungle Conservancy Fund.
2.—Pound Fund.
3.—Surplus Pound Fund.
4.—Bungalow Fee Fund.
5.—Nanal Grass Fund.
6.—Endowment Fund.

5. Jungle Conservancy Fund.—I subjoin the comparative abstracts of receipts and charges of the Jungle Conservancy Fund in the past and preceding years:—

Comparative Abstract of Receipts under the Jungle Conservancy Fund.

Items.	1870-71.	1871-72.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Tax on fuel, firewood, and bamboos	2,221	2,735	514	...
Rent of jungles	17,461	23,426	5,965	...
Sale of Casuarina clippings	25	...	...	25
Sale of trees	35	367	332	...
Tax on building materials...	525	960	435	...
Fees from charcoal burners	14	6	...	8
Recoveries of advances	145	2	...	143
Miscellaneous	105	37	...	68
Total...	20,531	27,533	7,246	244
Net increase...	...	...	7,002	...

Comparative Abstract of Charges under Jungle Conservancy Fund.

Items.	Expenditure. 1870-71.	Expenditure, 1871-72. By Revenue Department. Allotment finally sanctioned.	Expenditure, 1871-72. By Revenue Department. Actual expenditure.	Expenditure, 1871-72. By Department Public Works. Allotment finally sanctioned.	Expenditure, 1871-72. By Department Public Works. Actual expenditure.	Total.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Formation of fresh plantation and topes and improvement and maintenance of do	8,752	...	2,477	...	...	2,477	...	6,275
Establishment including reserved tracts.	6,980	...	10,338	...	...	10,338	3	
Commission for the collection	2,641	...	2,517	...	...	2,517		
Miscellaneous charges	1,489	...	698	...	...	698	...	
Total...	19,862	...	16,030	...	...	16,030	3,358	7,1[illegible]

6. The opening balance of this Fund was Rupees 54,845-14-8. The receipts during the year amounted to Rupees 27,533 against Rupees 20,531 collected last year, exhibiting an increase of Rupees 7,002. The sum expended was Rupees 16,029-10-5, and the balance at the end of the year was Rupees 66,348-13-7. The increase in the receipts is owing to an increase under the item of rent of jungles. In the year under report, the seventh khandam of the Srihari-kota jungle and Narudu trees were rented out for Rupees 30,000, or at 15,000 Rupees for each, for Fasli 1281; while the rent for the preceding year was only 17,400 Rupees for the rent only of the sixth khandam of the jungle. Out of the whole amount of the rental for Fasli 1281, Rupees 20,469 were collected before March, and the rest was collected in April. A sum of Rupees 2,957-1-4 was collected from the renter in addition by way of penalty for breach of his contract.

7. Under the item sale of trees there is also a large increase, and it is owing to the inclusion in the assets of this Fund of the sale-proceeds of Palmyra trees and leaves under the Proceedings of the Board of Revenue, dated 15th June 1871, No. 2,413.

8. The revenue from seigniorage on timber exhibits a satisfactory increase.

9. The other items do not need remark, as the fluctuations among them have not been large or material.

10. The budget grant for expenditure under Jungle Conservancy Fund was Rupees 21,000. The amount actually expended during the year amounted to Rupees 16,030 or Rupees 3,832 less than the amount expended in the year 1871-72. This decrease is chiefly owing to the cost of avenues on roads having been debited in 1870-71 to this Fund; while in 1871-72 no such charge was incurred, the item having been transferred to the Local Funds.

11. The charges may be classed as follows:—

	RS.
1.—Plantations and Topes	2,477
2.—Establishment for superintending and watering	10,338
3.—Russums paid to Villagers	2,517
4.—Miscellaneous	698
Total...	16,030

(*a*) 1.—*Plantations, etc.*—The expenditure incurred under this item was on account of—

	RS.
1.—Casuarina Topes worked by establishments	2,034
2.—Palmyra Topes...	72
3.—Other Topes	371
Total ...	2,477

The Casuarina topes which are maintained in the villages specified in the margin are in a prosperous condition. The cost on this account amounted to Rupees 2,034. The sum entered in the budget was Rupees 2,938.

Taluqs.	*Villages.*
Nellore.....	Allipuram.
	Isakapalli.
Atmakur.....	Pullanillapalli.
Kandukur.....	Binginipalli.
	Ullapalem.
Ongole	Kottapatam.

(*b*). There are fifty-two Palmyra topes and one of Margosa trees all maintained under contracts. The amount disbursed on their account was Rupees 72. The sum budgetted, viz., Rupees 2,974, was not expended because the state of the several topes was under enquiry, and payments could not be made before coming to a settlement with the Contractors.

(*c*). The item "Other Topes" includes a new tope planted this year at Ojili for the accommodation and comfort of travellers, the maintenance of a tope planted at Kistnapatam, and the

avenues on channel banks in the Nellore taluq. The cost of the first work in the year was Rs. 235, of the second Rupees 60, and of the third Rupees 76, making a total of Rupees 371. The sum budgetted on this account was Rupees 372.

12. 2.—*Jungle Conservancy Establishment.*—The item of establishment for Superintending etc., includes the salaries of three Wood Overseers and four Inspectors, together with the cost of the establishment for reserved tracts and experimental plantations. The tracts reserved are 170 in number, as detailed below :—

Gudur	Taluq	31
Rapur	,, ...	40
Nellore	,, ...	28
Atmakur	,, ...	10
Kavali	,, ...	32
Udayagiri	,, ...	21
Kandukur	,, ...	8
		170

and all of them are maintained by establishments.

The establishment sanctioned for the Yeligondla hills was partly entertained in 1871-72.

13. 3.—*Payment on account of Russums.*—The russums paid to villagers amounted to Rupees 2,517, of which 1,753 Rupees were the fees paid to the Sriharikota Curnams according to prescribed usage, and the rest was fees paid to Village Officers elsewhere for fuel, etc., passed by them.

14. 4.—*Miscellaneous Expenditure.*—There was a miscellaneous expenditure of 698 Rs. which was spent as follows:—300 Rupees for repairing the Hussaingunta of Udayagiri ; 286 Rs. for repairing drinking-water reservoir at Tangutur in the Ongole taluq ; and 112 Rupees for stationery, etc., contingent charges of the Jungle Department.

In the year under report I organized plans for the utilization to a very considerable extent in the current year of the large unappropriated balance of this Fund. In the first place I am taking up the whole question of wells throughout the district systematically, with a view to rendering access to them less dangerous to human life. The Officiating Deputy-Collector is aiding me in this good work, and I have received from him complete reports on the necessities of two whole taluqs. The expenditure in these will amount to Rupees 2,500. When private persons can and will do the needful, they are to do it. Grants-in-aid are made when necessary, and some works will be executed wholly from the public money. In the next place, I am going to have a complete system of topes and wells at halting places along all the roads, and, lastly, I have many projects on hand for improving the drinking-water supply in villages. The days of the large unexpended balance are at last numbered.

15. Pound Fund.—The annexed two abstracts show the state of the Pound Fund.

Comparative Abstract of Receipts of Pound Fund.

Items.	1870-71.	1871-72.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fine levied on stray Cattle	22,113	26,727	4,614	...
Sale proceeds of do.	1,375	967	...	408
Miscellaneous	...	...	...	...
Total...	23,488	27,694	4,614	408

Comparative Abstract of Charges under Pound Fund.

Items.	Expenditure, 1870-71.	Expenditure, 1871-72. By Department Public Works.	By Revenue Department.	Total.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.
Establishment for Pounds ...	7,191	...	6,946	6,946	...	245
Constructing and repairing Pounds	190	...	901	901	711	...
Miscellaneous...	97	...	23	23	...	74
Amount transferred to Local Funds...	8,000	..	8,000	8,000	...	...
Total...	15,478	...	15,870	15,870	711	319

16. The opening balance of the Fund was Rupees 13,186. The receipts during the year amounted to Rupees 27,694, showing an increase of Rupees 4,206 over the collections of 1870-71 ; and the charges were Rupees 15,870 against Rupees 15,480 expended last year, leaving a balance of Rupees 25,009 on the 31st March 1872. The expenditure includes the sum of Rupees 8,000 credited from Pound Fund Surplus to the Road Fund. The expenditure also includes the cost of

	RS.
Establishment	6,946
Construction and repair of Pounds	901
Miscellaneous charges	23
Total...	7,870

17. Surplus Pound Fund.—The only transaction under this Fund is the receipt of 8,000 Rupees from Pound Fund and the transfer of it to Local Funds : no balance was left at the end of the year From the current year the Surplus Pound Fund will under orders be divided between the Local Funds and the Government Farm at Sydapet and elsewhere. I beg respectfully to represent in the interest of the people of Nellore that this arrangement does not appear to me to be at all a fair one to them.

18. Bungalow Fee Fund.—The following abstracts show the transactions of the Bungalow Fee Fund :—

Receipts.

Items.	1870-71.	1871-7 2.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fees from Travellers	795	477	...	318
Sale proceeds of Furniture	92	...	...	92
Do. of Bungalows	420	201	...	219
Grant-in-aid from Government	750	750	...	...
Miscellaneous receipts	...	23	23	...
Total...	2,057	1,451	23	629

Charges.

Items.	Expenditure, 1870-71.	Expenditure, 1871-72. By Department Public Works.	By Revenue Department.	Total.	Increase.	L
	RS.	RS.	RS.	RS.	RS.	RS.
Establishment	869	...	844	844	...	25
Batta to Pensioned Sepoys ...	335	...	296	296	...	39
Purchase and repair of Furniture	12	...	44	44	32	...
Miscellaneous	1,516	792	101	893	...	623
Cost of supervision	130	...	...	...	...	130
Total...	2,862	792	1,285	2,077	32	817

19. The receipts under this head amounted to Rupees 1,451, showing a net decrease of Rupees 606 below the receipts of 1870-71. The decrease is in the items of fees and sale proceeds of bungalows. In the former it is owing to the discontinuance of certain bungalows, as well as to the reduced number of travellers in others. The improvement of the road from Naidupett to the Tripaty Railway Station has somewhat diminished the value of the bungalows to the south of Gudur. The bungalow sold this year was Mavilladoruvu, which fetched a price of Rupees 201. In the preceding year two bungalows were sold at 420 Rupees.

20. The total expenditure incurred in the year under Bungalow Fee Fund was Rupees 2,077, exhibiting a net decrease of Rupees 785 below the expenditure of last year. 792 Rupees were spent on repairs, and the rest on establishment and contingencies. The bungalows repaired during the year were the following :—

	RS.
Salurpett	145
Dugarazapatam...	450
Nelaballi	20
Arambaka	20
Mr. Whish's Bungalow at Kavali	157
Total...	792

Owing to want of funds no great progress was made in respect to the Kavali Bungalow.

21. The bungalows having been since transferred to Local Funds, the necessary allotments have been made in that department for 1872-73.

22. Nanal Grass Fund.—The receipts under this head are Rupees 143, being sale-proceeds of grass on channel banks. This item was hitherto entered in the Local Funds, but under the orders of the Controller and Accountant-General the sum has been credited to Nanal Grass Fund. No expenditure was incurred during the year.

23. Endowment Fund.—The annexed abstracts show the transactions of the Endowment Fund :—

Receipts.

Items.	1870-71.	1871-72.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fixed allowance granted by Government... ...	2,940	2,940	...	...
Miscellaneous	372	406	34	...

Charges.

Items.	Expenditure, 1870-71.	Expenditure, 1871-72. By Revenue Department.	By Department Public Works.	Total.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.
Establishment	168	168	...	168	...	...
Cost of feeding indigent persons	2,406	1,124	...	1,124	...	1,282
Miscellaneous	3	42	...	42	39	...
Repairing Langarkhana ...	...	24	...	24	24	...
Purchase of a Bungalow for Langarkhana	...	1,600	...	1,600	1,600	...
Total...	2,577	2,958	...	2,958	1,663	282

24. The receipts under this head chiefly comprise the Government grant of Rupees 2,940 and the Local Fund contribution of Rupees 390. The opening balance of the year was Rs. 910, which added to receipts amounted to Rupees 4,255. Deducting the expenditure of Rupees 2,958, it leaves a balance of Rupees 1,297 standing to the credit of the Fund on 31st March 1872.

25. The institution was not provided with a proper building. It was accommodated in a corner of the old Military building transferred to the branch dispensary under the orders of Government. The place was so small and inconvenient that neither the dispensary nor the poor were comfortable. The Managing Committees of both the departments agreed that the branch dispensary should be held in a separate building to be provided by the Langar Board, and the charity should be located where the dispensary was. Under this arrangement, a bungalow with a small compound was purchased for Rupees 1,600 and transferred to the dispensary, and the whole of the former dispensary building was occupied as the poor-house. This became necessary under the improved system of conducting the charity introduced in the year. Hitherto raw-rice and some cash were rather indiscriminately distributed to a crowd of paupers, but the Committee found that this practice was open to much abuse, and accordingly determined to open an establishment wherein the really infirm and deserving poor should be boarded, lodged, and clothed. They also undertook to distribute cooked food to such paupers as were already on the roll, who were not willing to reside on the premises. Owing to this change in the system the number fell off; but those that left were those who could find subsistence elsewhere, and were not really deserving objects of public charity. The number of paupers now residing in the poor-house is 30, the number receiving uncooked food as a special case is 5, and the number receiving month' payments in the taluqs is 15.

26. A sum of Rupees 66 has been spent for the repairs of the Langarkhana and other miscellaneous charges.

27. This institution has since been transferred to the Municipality, and it will disappear from this Special Funds Report hereafter. I flatter myself that I have handed it over organized on a far sounder principle than that which I found it working upon.

CUDDAPAH, 23rd September 1872.

No. 160.

From W. D. HORSLEY, Esq.,
Collector of Cuddapah.

To J. GROSE, Esq.,
Secretary to the Board of Revenue.

I HAVE the honour to submit my report* on Special Funds under Local Funds for the past official year 1871-72, accompanied by the usual statements.

Vide Board's Circular Memorandum dated 13th June 1872, No. 785.

No. 1.—*Abstract showing the Transactions of the several Funds.*

Funds.	Balance brought forward.	Receipts during the Year.	Total.	Expenditure during the Year			Balance at the end of the Year
				By Revenue Department.	By Public Works Department.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund...	14,806 5 11	3,703 3 7	18,509 9 6	2,378 12 3	.....	2,378 12 3	16,130 13 3
Nanul Grass Fund.	.....	.....	.....	.....	.....	.....	.....
Pound Fund ..	9,914 3 5	7,516 9 5	17,430 12 10	9,535 7 2	.....	9,535 7 2	*7,895 5 8
Canal and Ferry Fund... ...	.....	.....	.....	.....	.....	.....	.....
Bungalow Fund.	2,379 0 7	617 4 0	2,996 4 7	1 926 2 0	.....	1,926 2 0	1,070 2 7
Village Service Fund	103 2 8	688 5 4	791 8 0	677 8 0	.....	677 8 0	114 0 0
Cochrane's and Sadras Canal Fund	.....	.....	.....	.....	.....	.....	.....
Irrigation Cess Fund	.....	.....	.....	.....	.....	.....	.....
Total...	27,202 12 7	12,525 6 4	39,728 2 11	14,517 13 5	.....	14,517 13 5	25,210 5 6

* A sum of Rupees 6,000 will be transferred to Surplus Pound Fund in the accounts of 1872-73.

2. The following comparative abstract statement exhibits the receipts and charges under various Special Funds in 1871-72:—

No. 2.

Funds.	Receipts.				Charges.			
	Last Year.	Current Year.	Increase.	Decrease.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund...	6,418	3,703	...	2,715	2,179	2,379	200	...
Nanul Grass Fund... ...	...	...	...	...	...	...	...	...
Pound Fund	8,888	7,517	...	1,371	6,733	9,535	2,802	...
Canal and Ferry Fund ...	...	...	...	...	...	...	...	...
Bungalow Fund	591	617	26	...	208	1,926	1,718	...
Village Service Fund ...	696	688	...	8	695	678	...	17
Cochrane's and Sadras Canal Fund	...	...	...	...	...	...	...	...
Irrigation Cess Fund ...	...	...	...	...	...	...	...	...
Total...	16,593	12,525	26	4,094	9,815	14,518	4,720	17
Net Decrease...	...	...	...	4,068	...	...	...	...
Net Increase...	...	...	...	...	...	...	4,703	...

3. Jungle Conservancy Fund.—The subjoined abstract shows the detailed receipts under this head in 1871-72, in comparison with those of the previous year:—

No. 3.

Items.		Last Year.	Current Year.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
Tax on fuel, firewood, and bamboos		1,153	245	...	908
Rent of jungles		820	...	...	820
Sale of trees		717	633	...	84
Fees from charcoal-burners		147	45	...	102
Recoveries of advances and unadjusted charges.		...	...	...	...
Miscellaneous Receipts.	Fees on timber	2,182	2,070	...	112
	Sale-proceeds of palmyra trees.	980	668	...	312
	Sale-proceeds of confiscated timber	345	4	...	341
	Sale-proceeds of horse-gram in Government topes ...	27	2	...	25
	Sale-proceeds of fruit in do. do.	18	36	18	...
	Other items	28	...	...	28
	Total...	6,417	3,703	18	2,732
	Net Decrease...	...	...	...	2,714

4. It will be seen from the above that there is a decrease of receipts in all the items. The largest decrease in the first item is attributable to the free cutting of firewood by the ryots for domestic use, and also for sugar factories, etc. No rents were collected from Khás Bag topes in 1871-72.

5. The charges incurred in 1871-72 under this head on account of various items as compared with the previous year are detailed in the following statement:—

No. 4.

Items.	Expenditure of last Year.	Current Year's Expenditure					Increase.	Decrease.
		By the Public Works Department.		By the Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Formation of fresh plantations and topes ...	...	...	...	...	...	...	...	...
Improvement and maintenance of fresh plantations and topes ...	1,947	...	...	2,220	1,863	1,863	...	84
Commission for the collection	...	...	...	...	...	...	...	...
Establishment for the avenues, etc.	...	...	...	...	...	...	...	...
Miscellaneous charges ...	232	...	...	...	516	516	284	...
Advances made in the year.	...	...	...	...	...	...	...	...
Cost of supervision by the Public Works Department	...	...	...	...	...	...	...	...
Total...	2,179	...	...	2,220	2,379	2,379	284	84
Net Decrease...	...	...	...	...	...	...	...	200

6. The Board of Revenue will observe from the above statement that, although no provision was made in the budget on account of the miscellaneous charges in the year under review, yet a sum of Rupees 516, or Rupees 284 above the expenditure in 1870-71, was charged. The total charge exceeds the grant by Rupees 159. This was caused by an additional charge of Rupees 155 for deepening a well at Deguvapatnam Tope in Jamalmadugu Taluq.

7. Pound Fund.—The receipts under this head in 1871-72 in comparison with those of 1870-71 are detailed in the annexed statement :—

No. 5.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fines levied on stray cattle under Act I. of 1871	7,912	6,992	...	920
Sale-proceeds of cattle	976	525	...	451
Recoveries of advances and unadjusted expenditure	...	...	...	...
Miscellaneous receipts	...	...	...	...
Total...	8,888	7,517	...	1,371

8. The decrease is due to a smaller number of cattle having been impounded in the year 1871-72 than in the previous year.

9. The following is a comparative abstract showing the expenditure under Pound Fund in the year under review compared with that in the preceding one.

No. 6.

Items.	Expenditure of last Year.	Current Year's Expenditure.					Increase.	Decrease.
		By the Public Works Department.		By the Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment for Pounds.	243	...	...	300	216	216	...	27
Charges for constructing and repairing Pounds...	490	...	...	600	320	319	...	171
Miscellaneous charges ...	...	...	...	...	...	...	...	...
Amount transferred to Surplus Pound Fund ...	6,000	...	...	6,000	9,000	9,000	3,000	...
Advances made in the year	...	...	...	...	..	...	...	...
Cost of supervision by the Public Works Department, at 10 per cent....	...	...	...	...	...	...	...	...
Total...	6,733	...	...	6,900	9,536	9,535	3,000	198
Net Increase...	...	...	...	...	...	...	2,802	...

10. Bungalow Fund.—The annexed is statement of receipts under this head in 1871-72 compared with 1870-71 :—

No. 7.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fees from travellers	160	207	47	...
Sale-proceeds of furniture	20	...	...	20
Do. of bungalows	...	...	...	...
Grant-in-aid from Government...	410	410	...	...
Recoveries of advances and unadjusted expenditure	...	...	...	...
Miscellaneous charges	...	...	...	...
Total...	590	617	47	20
Net Increase...	...	...	27	...

11. The charges incurred on account of the bungalows in 1871-72 in comparison with those of the preceding one, are exhibited in the following abstract :—

Items.	Expenditure of last Year.	Current Year's Expenditure					Increase.	Decrease.
		By the Public Works Department.		By the Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment	156	...	...	156	156	156	...	...
Batta to pensioned sepoys.	34	...	...	34	34	34	...	...
Purchase and repair of furniture	...	...	...	50	...	...	...	...
Miscellaneous charges ...	18	...	...	50	17	17	...	1
Advances in the current year	...	...	...	...	...	...	...	...
Cost of supervision by the Public Works Department	...	...	...	...	...	...	...	...
Amount transferred to South Canara as per Board's Orders in Proceedings dated, 8th January 1872, No. 53..	...	...	...	...	1,720	1,720	1,720	...
Total...	208	...	...	290	1,927	1,927	1,720	1
Net Increase ..	...	...	...	...	...	...	1,719	...
Grant-in-aid...	...	...	...	410	...	...	...	...
Total...	...	...	...	700	...	...	...	...

12. Village Service Fund.—The receipts in 1870-71 under this head were Rupees 792, inclusive of balance of Rupees 103, and also Rupees 688, being deductions from the Village Beriz on account of payments for Village Establishments, as authorized in Board's Circular Memorandum No. 238, dated 12th March 1869, and the disbursements made in the year on that account are Rupees 678, leaving a balance at the close of the year of Rupees 114.

Bellary, 9th August 1872.

No. 270.

From J. H. MASTER, Esq.,
Acting Collector of Bellary.

To J. GROSE, Esq.,
Secretary to the Board of Revenue.

I have the honour to submit my report on the operations of the several Special Funds alluded to in paragraph 2 of the Board's Circular Memorandum, No. 785, dated 13th ultimo, during the past official year 1871-72.

2. The usual statements accompany. Explanation for the variations from the allotments is afforded in the statements as required in paragraph 2 of the Proceedings of the Board of Revenue, No. 2,078 of 19th May 1871.

3. The subjoined abstract shows the transactions of the several Funds during the year 1871-72.

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year			Balance at the end of the year.
				By Public Works Department.	By Revenue Department.	Total.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Jungle Conservancy Fund	6,417 7 0	5,358 15 6	11,776 6 6	....	7,781 0 3	7,781 0 3	3,995 6 3
Pound Fund	10,960 10 4	13,478 3 8	24,438 14 0	....	11,809 6 0	11,809 6 0	12,629 8 0
Surplus Pound Fund..	....	10,000 0 0	10,000 0 0	....	8,640 0 0	8,640 0 0	1,360 0 0
Public Bungalow Fund	1,761 7 4	1,824 10 1	3,586 1 5	183 5 4	1,928 10 9	2,112 0 1	1,474 1 4
Endowment Fund ...	5,046 1 10	2,591 0 0	7,637 1 10	355 4 5	1,962 7 5	2,317 11 10	5,319 6 0
Village Service Fund.	136 9 0	3,681 2 10	3,817 11 10	....	804 7 7	804 7 7	3,013 4 3
Total ...	24,322 3 6	36,934 0 1	61,256 3 7	538 9 9	32,926 0 0	33,464 9 9	27,791 9 10

4. Jungle Conservancy Fund.—There is a balance of Rupees 3,995-6-3 under this Fund at the end of the past official year, of which a great portion will be required for expenditure during the year 1872-73, independently of the amount already provided for in the current year's budget. A supplemental budget will therefore be sent shortly for utilizing the balance in question.

5. Pound Fund.—The large balance remaining under this Fund has been reduced to a great extent in this month by the transfer of 10,000 Rupees therefrom to "Surplus Pound Fund, Act I. of 1871."

6. The balances at the credit of other Funds call for no special remark.

7. I have the honour to annex a comparative abstract of receipts and charges under the various Special Funds in this district for 1871-72.

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund	4,463	5,359	896	...	9,507	7,781	...	1,726
Pound Fund	13,507	13,478	...	29	15,248	11,809	...	3,439
Surplus Pound Fund...	...	10,000	10,000	...	...	8,640	8,640	...
Public Bungalow Fund.	2,871	1,825	...	1,046	2,147	2,112	...	35
Endowment Fund ...	2,576	2,591	15	...	2,678	2,318	...	360
Village Service Fund...	619	3,681	3,062	...	590	804	214	...
Total ...	24,036	36,934	13,973	1,075	30,170	33,464	8,854	5,560
Net increase ...	...	...	12,898	...	...	...	3,294	...

8. Jungle Conservancy Fund.—The receipts under this Fund during the year amount to Rupees 5,359, which are in excess of those of the previous year by Rupees 896. This increase is owing to the amount realized by the sale of palmyra trees being greater in the year under report. The decrease of Rupees 1,726 in the charges under this head is ascribed to some of the fresh plantations not having been formed in the district, though budgetted for.

9. Pound Fund.—The small decrease of Rupees 29 in the receipts under this Fund calls for no explanation. The charges in the year under report have fallen short of those of the previous year by Rupees 3,439. This is owing to the surplus balance of this Fund transferred to the credit of other Funds being less than in the previous year.

10. Surplus Pound Fund.—This heading has been recently opened in the accounts, and the Surplus Pound Fund, which had been heretofore credited to District Road Fund, was shown as receipts under "Surplus Pound Fund" agreeably to the instructions of the Board of Revenue contained in their Proceedings, No. 1,567, dated 15th April 1871. The charge of Rupees 8,640, incurred under this head, is on account of the transfer of the same to Local Funds.

11. Public Bungalow Fund.—The receipts under this head amount to Rupees 1,825, which are less than the income of the previous year by Rupees 1,046. This decrease is attributable to some of the Travellers' Bungalows having been given up to the Public Works Department as store-sheds, as directed by the Board in their Proceedings, No. 1,797 of 28th April 1871, and to the nonreceipt of any income under the item "Sale of Bungalow Furniture."

12. The variations under other heads call for no special remark.

Comparative Abstract of Receipts under Jungle Conservancy Fund for 1871-72.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Taxes on fuel, firewood, and bamboos	2,421	2,117	...	304
Sale of trees	1,411	2,118	707	...
Fees from Charcoal burners	587	846	259	...
Recoveries of advances and unadjusted charges.	12	261	249	...
Miscellaneous receipts	32	16	...	16
Total ...	4,463	5,358	1,215	320
Net increase ...	...	...	895	...

13. The increase of Rupees 707 under "Sale of trees" is due to a great number of palmyra trees having been sold, as explained in paragraph 8 of this report.

Comparative Abstract of Charges under Jungle Conservancy Fund for 1871-72.

Items.	Expenditure of last year.	Current year's Expenditure.					Increase.	Decrease.
		By P. W. Dept.		By Rev. Dept.		Total expenditure.		
		Allotment finally sanctioned.	Actual expenditure.	Allotment finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh plantations and topes	5,769	...	...	5,869	4,268	4,268	...	1,501
Improvements and maintenance of do.	3,545	...	...	3,730	3,326	3,326	...	219
Commission for the collection.	191	...	...	220	140	140	...	51
Miscellaneous Charges ...	2	...	...	...	47	47	45	...
Total ...	9,507	...	...	9,819	7,781	7,781	45	1,771
Net decrease ...	...	...	...	...	...	...	...	1,726

14. The decrease of Rupees 1,501 under "Formation of fresh Plantations" is explained in paragraph 8.

Comparative Abstract of Receipts under Pound Fund for 1871-72.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray cattle	8,945	9,796	851	...
Sale proceeds of do	4,562	3,637	...	925
Miscellaneous receipts	...	45	45	...
Total ...	13,507	13,478	896	925
Net decrease ...	...	...	...	29

Comparative Abstract of Charges under Pound Fund for 1871-72.

Items.	Expenditure of last year.	Current year's Expenditure.					Increase.	Decrease.
		By P. W Dept.		By Rev. Dept.		Total expenditure.		
		Allotment finally sanctioned.	Actual expenditure.	Allotment finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for pounds ...	280	...	...	290	287	287	7	...
Charges for constructing and repairing pounds	267	...	...	800	549	549	282	...
Amount transferred to Surplus Pound Fund	14,000	...	...	8,000	10,000	10,000	...	4,000
Amount refunded to owners of cattle sold by public auction	479	...	...	910	255	255	...	224
Surplus of cattle fines handed over to Municipalities ...	216	...	...		585	585	369	...
Miscellaneous Charges ...	6	...	...		133	133	127	...
Total ...	15,248	...	...	10,000	11,809	11,809	785	4,224
Net decrease ...	...	...	...	...	...	...	...	3,439

15. The increase under "Fines levied on stray Cattle" is due to the stringent enforcement of the provisions of the Cattle Trespass Act, and to the institution of more pounds. The receipts under "Sale proceeds of stray Cattle" have fallen short of those of the previous year by Rupees 925. This is owing to a smaller number of impounded cattle being sold in the year under report. The decrease of Rupees 4,000 under "Amount transferred to Surplus Pound Fund" is explained in paragraph 9.

Comparative Abstract of Receipts under Surplus Pound Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Amount transferred from the Pound Fund ...	...	10,000	10,000	...

Comparative Abstract of Charges under Surplus Pound Fund.

Items.	Expenditure of last year.	Current year's Expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment finally sanctioned.	Actual expenditure.	Allotment finally sanctioned.	Actual expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Amount transferred to Local Funds under Act IV. of 1871	...	...	...	...	8,640	8,640	8,640	...

16. Explanation as the transactions under this Fund has been afforded in paragraph 10 of this roport.

Comparative Abstract of Receipts under Public Bungalow Fund for 1871-72.

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fees from travellers	1,160	766	...	394
Sale proceeds of furniture	662	...	...	662
Rent of Bungalows	176	188	12	...
Grant-in-aid from Government	860	860	...	...
Miscellaneous receipts	13	10	...	3
Total...	2,871	1,824	12	1,059
Net decrease...	...	...	...	1,047

17. In the year under report no bungalow furniture was sold. In the previous year the furniture of the bungalows which had been transferred to the Public Works Department was sold and the proceeds thereof credited to this head. Hence the difference in the receipts.

Comparative Abstract of Charges under Public Bungalow Fund for 1871-72.

Items.	Expenditure of last year.	Current year's Expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment finally sanctioned.	Actual expenditure.	Allotment finally sanctioned.	Actual expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment ...	909	...	...	930	793	793	...	116
Batta to pensioned Sepoys	598	...	...	600	500	500	...	98
Purchase and repair of furniture	129	...	...	200	46	46	...	83
Amount transferred to other districts...	...	...	...	520	520	520	520	...
Repair of Bungalows	372	600	183	100	...	183	...	189
Miscellaneous charges	139	...	...	150	70	70	...	69
Total...	2,147	600	183	2,500	1,929	2,112	520	555
Net decrease...	...	...	...	...	...	...	...	35

18. The decrease of Rupees 116 under the item "Establishment" is due to the discharge of the servants employed in the bungalows at Pathacottachervoo and Gadacul, which were given up to the Public Works Department as store-sheds. The charge of Rupees 520 referred to in the above was incurred by the transfer of Rupees 150 and Rupees 370 to the credit of the Ganjam and Malabar districts respectively, as directed by the Board in their Proceedings, No. 53, dated 8th January last.

Comparative Abstract of Receipts under Endowment Fund for 1871-72.

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fixed allowance granted by Government...	2,576	2,576	...	...
Sale proceeds of the materials of a Chuttrum...	...	15	15	...
Total...	2,576	2,591	15	...

19. The receipts under this Fund exceed those of the previous year by Rupees 15. This small excess is attributable to the sale proceeds of a ruined chuttrum in the village of Naganathanahully of the Adoni taluq having been credited to this Fund.

Comparative Abstract of Charges under Endowment Fund for 1871-72.

Items.	Expenditure of last year.	Current year's Expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment finally sanctioned.	Actual expenditure.	Allotment finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment ..	471	...	...	480	463	463	...	8
Amount transferred to Government Savings Bank ...	1,591	...	...	...	860	860	...	731
Annual instalment credited to Government	600	...	...	600	600	600	...	...
Repairing Chuttrums...	...	375	355	100	27	382	382	...
Miscellaneous charges	16	...	...	20	13	13	...	7
Total ..	2,678	375	355	1,200	1,963	2,318	382	746
Net decrease...	...	...	...	...	...	...	...	364

20. The decrease of Rupees 731 under this Fund is attributable to the previous year's charges including also the arrears of expenditure on account of the Civil Dispensary at Gooty.

Comparative Abstract of Receipts under Village Service Fund for 1871-72.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Amount deducted from the beriz and credited to this head for payment to village servants...	619	3,681	3,062	.....

Comparative Abstract of Charges under Village Service Fund for 1871-72.

Items.	Expenditure of last year.	Current year's Expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment finally sanctioned.	Actual expenditure.	Allotment finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount paid to village servants ...	590	.....	.....	808	804	804	214	...

21. The increase of Rupees 3,062 in the receipts is due to all the sums deducted from the beriz for payment to be made to the village officers being credited to this Fund. The charges under this head amount to Rupees 804, which are in excess of those of the previous year by Rupees 214. This increase is owing to the payment of arrears of salaries of the previous year, and of the amount sanctioned for disbursement to the Curnam of the village of Magalam in the Huvinhadgaly taluq as per Proceedings of the Board of Revenue, No. 3,719, dated 29th August last.

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Kurnool, 8th July 1872.

No. 200.

From T. A. N. CHASE, Esq.,
Collector of Kurnool.

To J. GROSE, Esq,
Secretary to the Board of Revenue.

I have the honour to submit the usual report on the operations of the Special Funds for 1871-72 with explanatory statements.

2. The total receipts amount to Rupees 3,70,684 and disbursements to Rupees 2,97,261 as detailed below :—

Abstract showing the transactions of the Special Funds.

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year.		Total.	Balance at the end of the year.
				By the Revenue Department.	By the Public Works Department.		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund.	13,970 4 7	4,394 8 10	18,364 13 5	5,508 0 0	... ...	5,508 0 0	12,856 13 5
Pound Fund...	12,040 7 6	10,341 13 1	22,382 4 7	10,972 10 6	... ...	10,972 10 6	11,409 10 1
Public Bungalow Fund ...	439 0 11	354 12 0	793 12 11	617 9 0	... ...	617 9 0	176 3 11
Endowment Fund	... ...	360 0 0	360 0 0	360 0 0	... ...	360 0 0	... ...
Village Service Fund	5,14,284 9 10	3,55,232 14 5	8,69,517 8 3	2,79,803 0 1	... ...	2,79,803 0 1	5,89,714 8 2
Total...	5,40,734 6 10	3,70,684 0 4	9,11,418 7 2	2,97,261 3 7	... ...	2,97,261 3 7	6,14,157 3 7

Comparative Abstract of Receipts and Charges under Special Funds.

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund	6,783	4,394	...	2,389	6,299	5,508	...	791
Pound Fund	11,809	10,342	...	1,467	10,938	10,973	35	...
Public Bungalow Fund	929	355	...	574	843	617	...	226
Endowment Fund ...	360	360	...	...	360	360	...	...
Village Service Fund.	3,62,439	3,55,233	...	7,206	2,82,979	2,79,803	...	3,176
Total...	3,82,320	3,70,684	...	11,636	3,01,419	2,97,261	35	4,193

3. Jungle Conservancy Fund.—The receipts amounted to Rupees 4,394 and disbursements to Rupees 5,508, as shown in the subjoined abstracts :—

Comparative Abstract of Receipts under Jungle Conservancy Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on fuel, firewood, and bamboos	4,998	2,855	..	2,143
Rent of jungles	...	...	...	...
Sale of trees	1,579	1,381	...	198
Fees from Charcoal burners	36	4	...	32
Recoveries of advances and unadjusted charges.	139	54	...	85
Miscellaneous receipts	31	100	69	...
Total...	6,783	4,394	69	2,458

Comparative Statement of Charges under Jungle Conservancy Fund.

Items.	Expenditure of last year.	Current year's Expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh plantations and topes	1,732	...	...			2,920	1,188	...
Improvement and maintenance of do.	...	...	...			1,616	1,616	...
Commission for collection ..	...	...	...			...	...	...
Establishment for avenues... ..	1,021	...	...			972	...	49
Miscellaneous charges	3,545	...	...	12,000		...	...	3,545
Advances made in the year... ...	...	...	...			...	...	...
Cost of supervision by the Public Works Department at 10 per cent... ...	...	...	...			...	...	...
Total...	6,298	...	...	...		5,508	2,804	3,594

4. The receipts were Rupees 2,458 less than the collections of last year. The decrease of Rupees 2,143 in the item of tax on firewood is owing chiefly to the non-collection of seigniorage on wood from *bona fide* ryots, who cut wood from unreserved jungles for the manufacture of sugar or the boiling of saffron, or other articles, the produce of their own lands, in accordance with Government Order No. 610, dated 1st April 1871. The decrease in the other items is small and requires no explanation.

The sum spent was Rupees 5,508 or Rupees 790 less than the disbursements of last year. The greater portion of this was spent in forming fresh plantations and maintaining the old ones, and also on nurseries. The number of topes newly planted during the year under report was twelve, which added to the number already existing raises the number now maintained out of the Fund to twenty-two. These as a rule have been planted on the road sides, and contain upwards of 5,600 trees. Seven wells have been sunk during the year at a cost of Rupees 1,594.

5. Pound Fund.—The usual comparative abstracts of receipts and charges are given below :—

Comparative Abstract of Receipts under Pound Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray cattle under Cattle Trespass Act...	10,496	8,542	...	1,954
Sale proceeds of unclaimed cattle	1,303	1,799	496	...
Recoveries of advances and unadjusted expenditure	9	...	...	9
Miscellaneous receipts	1	1	...	...
Total...	11,809	10,342	496	1,963

Comparative Statement of Charges under Pound Fund.

Items.	Expenditure of last year.	Current year's Expenditure.				Total.	Increase.	Decrease.
		By Public Works Department.		By Revenue Department.				
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment of Pounds	252	...	...		252	252	...	...
Charges for constructing and repairing Pounds.	464	...	...		533	533	69	...
Amount transferred to District Road Fund ...	10,000	...	...		10,000	10,000	...	...
Do. to Municipal Fund ...	222	...	...	11,300	178	178	...	44
Advances made in the year ...	...	...	...		...	...	...	...
Miscellaneous charges... ...	...	...	...		10	10	10	...
Cost of supervision by the Public Works Department at 10 per cent...	...	...	...		...	...	...	...
Total ..	10,938	...	...	...	10,973	10,973	79	44

Rupees 10,000 were transferred in the early part of the year to the Road Fund under Government Order, dated 13th February 1871, No. 275, communicated with the Board's Proceedings, dated 15th April 1871, No. 1,567. Rupees 349 were spent on the construction of thirteen new pounds, and 185 Rupees in repairing nineteen old ones. The cost of establishment was only Rupees 252. The balance at the close of the year was Rupees 11,410, of which Rupees

5,705, being one-half of net surplus of Pound Fund available on the 31st March 1872, was remitted to the Collector of Chingleput to meet the charges connected with the Sydapet Experimental Farms as directed in Board's Proceedings, No. 506, dated 27th March 1872. A sum of Rupees 5,000 will be transferred to Road Fund as directed in Government Order, No. 97, dated 26th January 1872.

6. Public Bungalow Fund.—The receipts and expenditure are given below:—

Comparative Abstract of Receipts of Public Bungalow Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from travellers	427	271	...	156
Sale proceeds of furniture.	7	4	...	3
Do. of bungalows	...	...	...	...
Grant-in-aid from Government...	80	80	...	...
Recoveries of advances and unadjusted charges	...	...	...	...
Miscellaneous receipts	414	...	...	414
Total...	928	355	...	573

Comparative Statement of Charges under Public Bungalow Fund.

Items.	Expenditure of last year.	Current year's Expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment, etc. ...	843	...	...	665	618	618	...	225

The receipts are 573 Rupees less than the collections of last year. The decrease, Rupees 156, in the item of fees from travellers is owing to the extension of the Railway to Raichore by which travellers go, in preference to the old road from Gooty to Kurnool on which all the bungalows stand. The decrease in the item of miscellaneous receipts was nominal, and was due to the large sum transferred from Bellary in the previous year for furniture—*vide* Board's Proceedings, No. 137, dated 11th January 1871. The increase in the item of charges (Rupees 115) was due to the purchase of crockery sanctioned in the Board's Proceedings, No. 2,340, dated 10th June 1871.

7. Endowment Fund.—The subjoined abstracts show the transactions of the year:—

Comparative Abstract of Receipts under Endowment Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fixed allowance granted by Government ...	360	360	...	...
Revenue derived from Inams, etc.	...	...	...	...
Recoveries of unadjusted charges	...	...	...	...
Miscellaneous receipts	...	...	...	...
Total...	360	360	...	...

Comparative Statement of Charges under Endowment Fund.

Items.	Expenditure of last year.	Current year's Expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total.	Increase.	Decrease.
Establishment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cost of feeding indigent persons.	360	...	...	360	360	360	...	...

About 11,520 persons were fed during the year.

8. Village Service Fund.—The receipts and disbursements are shown below :—

Comparative Abstract of Receipts under Village Service Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Collection of Merahs	...	...	...	...
Fee Cess under Act IV. of 1865	1,37,000	1,32,000	...	5,000
Revenue of enfranchised Inams	2,25,311	2,23,221	...	2,090
Miscellaneous receipts	128	12	...	116
Total...	3,62,439	3,55,233	...	7,206

Comparative Statement of Expenditure under Village Service Fund.

Items.	Expenditure of last year.	Current year's Expenditure. By Public Works Department. Allotment as finally sanctioned.	By Public Works Department. Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	By Revenue Department. Actual expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payments to Village officers ...	2,82,979	...	...	2,99,000	2,79,803	2,79,803	...	3,176
Miscellaneous charges ...	...	...	...	..	...	...	...	...
Total...	2,82,979	...	...	2,99,000	2,79,803	2,79,803	...	3,176

9. The demand for the Fasli year is not yet settled, but up to the close of the official year the account stood as follows:—

	Demand.	Collection.	Balance.
	Rs.	Rs.	Rs.
Revenue on enfranchised Inams	2,65,672	2,02,115	63,557
Fee Cess under Act IV. of 1864	1,94,178	1,45,018	49,160
Miscellaneous receipts	9,801	8,166	1,635
Total...	4,69,651	3,55,299	1,14,352

10. The balance is large but it has since been reduced to Rupees 49,200 by subsequent collections.

SAIDAPET, 11th June 1872.

No. 232.

From R. W. BARLOW, Esq.,
Acting Collector of Chingleput,

To J. GROSE, Esq.,
Secretary to the Board of Revenue.

I HAVE the honour to report on the operations of the Special Funds of this district for the year 1871-72.

2. The following are two abstract statements; the one showing the transactions of the several funds, and the other the receipts and charges of the year under report, as compared with those of the one preceding:—

No. 1.—*Abstract showing the Transactions of the several Funds.*

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the Year			Balance at the end of the Year.
				By Revenue Department.	By Public Works Department.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund ...	4,683 10 5	2,855 2 3	7,538 12 8	4,269 14 9	.....	4,269 14 9	3,268 13 11
Nanal Grass Fund	47 4 0	50 0 0	97 4 0	.....	.....	.....	97 4 0
Pound Fund	1,412 14 10	5,851 0 6	7,263 15 4	5,240 1 4	.....	5,240 1 4	2,023 14 0
Public Bungalow Fund... ...	2,041 5 0	1,222 14 9	3,264 3 9	680 8 9	.....	680 8 9	2,583 11 0
Endowment Fund	.....	.....	.....	.....	.....	.....	.....
Village Service Fund	1,486 13 0	11,516 11 1	13,003 8 1	11,774 3 0	.....	11,774 3 0	1,229 5 1
Irrigation Cess	.....	.....	.....	.....	.....	.....	.....
Cochrane's and Sadras Canal Fund	3,467 12 4	45,699 12 11	49,167 9 3	15,374 6 0	24,015 9 8	39,389 15 8	9,777 9 7
Total...	13,139 11 7	67,195 9 6	80,335 5 1	37,339 1 10	24,015 9 8	61,354 11 6	18,980 9 7

No. 2.—*Comparative Abstract of the Receipts and Charges under several Funds.*

Funds.	Receipts.				Charges.			
	Last Year.	Current Year.	Increase.	Decrease.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund	2,027	2,855	828	...	3,779	4,270	491	...
Nanal Grass Fund	2	50	48	...	...	...	...	...
Pound Fund	5,596	5,851	255	...	5,430	5,240	...	19
Public Bungalow Fund	944	1,223	279	...	617	681	64	...
Endowment Fund	...	...	...	...	...	...	...	...
Village Service Fund...	11,953	11,517	...	436	11,864	11,774	...	90
Irrigation Cess...	...	...	...	...	...	...	...	...
Cochrane's and Sadras Canal Fund... ...	38,437	45,700	7,263	...	52,555	39,390	...	13,165
Total...	58,959	67,196	8,673	436	74,245	61,355	555	13,445
Net...	...	...	8,237	...	...	...	...	12,890

3. It will be seen from the above that the total receipts, together with the balance, amou to Rupees 80,336, and the expenditure to Rupees 61,355, leaving a balance of Rupees 18,981 and that there is an increase of Rupees 8,237 in the receipts against a decrease of Rupees 12,89 in the charges due chiefly to the Cochrane's and Sadras Canal Fund, under which head th receipts were larger than usual and the expenditure less.

Jungle Conservancy Fund.

No. 3.—*Comparative Abstract of the Receipts under Jungle Conservancy Fund.*

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on fuel, firewood, and bamboos...	268	58	...	210
Rent of jungles	148	216	68	...
Sale of trees	410	699	289	...
Fees from charcoal-burners	2	...	...	2
Recoveries of advances and unadjusted charges	1,065	1,875	810	...
Miscellaneous receipts	134	7	...	127
Total...	2,027	2,855	1,167	339
Net...	...	...	828	...

No. 4.—*Comparative Abstract of the Charges under Jungle Conservancy Fund.*

Items.	Expenditure of last Year.	Current Year's Expenditure					Increase	Decrease.
		By the P. W. D.		By the R. D.		Total Expenditure.		
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh plantations and topes...	1,363	...	...	2,928	2,109	2,109	746	...
Improvement and maintenance of do...	192	...	...	312	189	189	...	3
Establishment for avenues, etc.	321	...	...	810	342	342	21	...
Miscellaneous charges	61	...	...	200	1	1	...	60
Advances made in the year	1,842	...	...	...	1,629	1,629	...	213
Total...	3,779	...	...	4,250	4,270	4,270	767	276
Net...	...	...	...	...	...	...	491	...

4. The balance to the credit of this fund at the beginning of the year was Rupees 4,684, which, with the receipts, gives a total of Rupees 7,539 against an expenditure of Rupees 4,270.

5. The allotment for fresh plantations was Rupees 2,928, of which only Rupees 1,925 were expended as shown in the margin; the reason for the non-expenditure of the difference being that some of the works, such as sinking wells, repairing ponds, etc., were not carried out to the extent provided, and that one of the proposed plantations, viz., tope at Siroovelipettai in Ponneri Taluq, was not commenced owing to the site chosen having been found on trial unsuitable as to soil.

	Rs.
Expenditure on account of fresh plantations and topes...	2,109
Deduct adjusted expenditure out of advances made—	
In the past year 1,486	
,, current year 327	
	1,813
	296
Add expenditure in the year not adjusted by bills	1,629
Total...	1,925

6. The saving of Rupees 790 under the heads noted in the margin is due to the amount provided not having been found necessary for the reasons detailed at paragraph 4 of my letter No. 169 of the 1st ultimo.

	Rs.
Improvement and maintenance of plantations ...	123
Establishment for avenues, etc.	468
Miscellaneous charges	199
Total...	790

Nanal Grass Fund.

No. 3.—*Comparative Abstract of the Receipts under Nanal Grass Fund.*

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Sale of Nanal	2	50	48	...

No. 4.—*Comparative Abstract of the Charges under Nanal Grass Fund.*—Nil.

7. A sum of Rupees 50 was realized by the sale of Nanal Grass grown along the Kambakul, etc., channels, but there was no expenditure.

Pound Fund.

No. 3.—*Comparative Abstract of the Receipts under Pound Fund.*

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray cattle under Section 12, Act I. of 1871	5,173	4,771	...	402
Sale-proceeds of do. under Section 17 of do...	348	500	152	...
Recoveries of advances and unadjusted expenditure	62	200	138	...
Miscellaneous receipts	13	380	367	...
Total...	5,596	5,851	657	402
Net...	...	...	255	...

No. 4.—*Comparative Abstract of the Charges under Pound Fund.*

Items.	Expenditure of last Year.	Current Year's Expenditure					Increase	Decrease.
		By the P. W. D.		By the R. D.		Total Expenditure.		
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment for Pounds	2,982	...	...	3,000	3,147	3,147	165	...
Charges for constructing and repairing Pounds	441	...	...	600	300	300	...	141
Miscellaneous charges	7	...	...	100	93	93	86	...
Amount transferred to the Local Funds ...	2,000	...	...	1,500	1,500	1,500	...	500
Advances made in the year	...	...	...	...	200	200	200	...
Total...	5,430	...	...	5,200	5,240	5,240	451	641
Net...	...	...	...	...	...	...	...	190

8. The balance and the receipts under this head make up Rupees 7,264, deducting expenditure Rupees 5,240, there is a balance of Rupees 2,024.

9. The Pound Establishments cost Rupees 147 more than the allotment in consequence of the collections from some of the Pounds having exceeded the estimate, which necessitated a proportionately increased allowance being granted to Pound-keepers.

10. The construction and repair of Pounds absorbed only Rupees 300 against a grant of Rupees 600, there being no necessity for a larger expenditure.

PUBLIC BUNGALOW FUND.

No. 3.—*Comparative Abstract of the Receipts under Public Bungalow Fund.*

Items.	Last Year.	Current Year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fees from travellers	520	729	209	...
Grant-in-aid from Government...	420	420	...	...
Miscellaneous receipts	4	74	70	...
Total...	944	1,223	279	...

No. 4.—*Comparative Abstract of the Charges under Public Bungalow Fund.*

Items	Expenditure of last Year.	Current Year's Expenditure					Increase.	Decrease.
		By the P. W. D.		By the R. D.		Total Expenditure.		
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment	324	...	...	330	353	353	29	...
Batta to pensioned sepoys	233	...	...	240	235	235	2	...
Purchase and repair of furniture	...	...	...	300	66	66	66	...
Miscellaneous charges	...	...	...	41	27	27	27	...
Advances in the current year	60	...	...	...	...	...	...	60
Total...	617	...	...	911	681	681	124	60
Net...	...	...	...	...	...	...	64	...

11. The receipts were Rupees 1,223 which, added to the balance of Rupees 2,041, give a total of Rupees 3,264, while the expenditure was only Rupees 681.

12. The increase of Rupees 23 over the allotment on account of Establishment has arisen from the pay of the sweeper at Goodoovanjerry having been provided at the rate of former years, viz., Rupees 2, instead of at the present enhanced rate of Rupees 4 per mensem, which has been found absolutely necessary to secure the continuance of any sweeper's services.

13. The saving of Rupees 234 under the head of "Purchase and repair of furniture" has accrued from less furniture having been bought than was estimated for, and the further sum of Rupees 14 saved under the head "Miscellaneous charges" was from contingencies.

ENDOWMENT FUND.

No. 3.—*Comparative Abstract of the Receipts under Endowment Fund.*—Nil.

No. 4.—*Comparative Abstract of the Charges under Endowment Fund.*—Nil.

14. The only endowed institution in this district is Venkatarunga Pillay's Choultry at Streeperamadur; and as this has been transferred to the Local Fund Board, no notice is necessary in this report regarding this fund.

VILLAGE SERVICE FUND.

No. 3.—*Comparative Abstract of the Receipts under Village Service Fund.*

Items.	Last Year.	Current Year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Collection of Meerahs	11,953	11,517	...	436

No. 4.—*Comparative Abstract of the Charges under Village Service Fund.*

Items.	Expenditure of last Year.	Current Year's Expenditure					Increase.	Decrease.
		By the P. W. D.		By the R. D.		Total Expenditure.		
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Payment to Village Officers	11,864	...	...	10,000	11,774	11,774	...	90

15. On the 1st April 1871 the fund had to its credit Rupees 1,487 and a sum of Rupees 11,517 was realized during the year, making in all a total of Rupees 13,004, of which Rupees 11,774 were expended against an allotment of Rupees 10,000, the excess being caused by larger payments made to village servants on account of both this and previous years.

COCHRANE'S AND SADRAS CANAL FUND.

No. 3.—*Comparative Abstract of the Receipts under Cochrane's and Sadras Canal Fund.*

Items.	Last Year.	Current Year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Toll collected for navigating Cochrane's and Sadras Canals...	37,034	45,514	8,480	...
Miscellaneous receipts	1,403	186	...	1,217
Total...	38,437	45,700	8,480	1,217
Net...	...	...	7,263	...

No. 4.—*Comparative Abstract of the Charges under Cochrane's and Sadras Canal Fund.*

Items.	Expenditure of last Year.	Current Year's Expenditure					Increase.	Decrease.
		By the P. W. D.		By the R. D.		Total Expenditure.		
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Construction and Repair of canals... ...	20,878	22,200	22,200	...	...	22,200	1,322	...
Establishment...	4,703	1,900	1,449	3,216	3,208	4,657		46
Miscellaneous	26,974	600	367	130	12,166	12,533	...	14,441
Total...	52,555	24,700	24,016	3,346	15,374	39,390	1,322	14,487
Net...	...	...	...	...	...	...	...	13,165

16. The assets, Rupees 49,168, under this head are made up of the balance of Rupees 3,468, and the collections during the year of Rupees 45,700, while the amount turned to account was Rupees 39,390 against a grant of Rupees 28,046. The items which call for remark are noticed hereunder.

17. The allotment for establishment was Rupees 5,116, of which Rupees 4,657 only were expended the saving of Rupees 459 being chiefly in Petty Establishments of the Public Works Department which were employed only when necessary. The expenditure on account of Miscellaneous charges was Rupees 12,533, which exceeds the allotment, Rupees 730, by Rupees 11,803. This difference is owing to the payments made in liquidation of the loan on account of the extension of the Northern Canal and of the interest due thereon, for which no provision had been made in the budget.

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CHITTOOR, 26th September 1872.

No. 489.

From W. S. WHITESIDE, ESQ.,
Acting Collector of North Arcot.

To J. GROSE, ESQ.,
Secretary to the Board of Revenue.

WITH reference to paragraph 2 of the Circular Memorandum of the Board of Revenue, dated 13th instant, No. 785, I have the honour to submit my Report on the operations of the Special Funds in this District for the official year 1871-72, with the usual statistical tables as described in the margin.

No. 1.—Statement showing the receipts and charges under several heads of Special Funds, with 5 enclosures marked A. to A-5.
No. 2.—Statement showing the particulars of charges under several heads of Special Funds.
No. 3.—Statement of Travelling Bungalows.
No. 4 — Do. of Unadjusted charges.

2. Subjoined is an abstract showing the receipts and charges under the several heads of Special Funds:—

Items.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year.	Balance at the end of the year.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund ...	15,943 6 3	9,562 14 8	25,506 4 11	12,896 1 11	12,610 3 0
Pound Fund...	10,237 9 11	5,907 2 3	16,144 12 2	7,301 0 11	8,843 11 3
Public Bungalow Fund	1,745 15 0	382 14 0	2,128 13 0	225 6 5	1,903 6 7
Nanal Grass Fund	102 0 0	.....	102 0 0	.....	102 0 0
Village Service Fund	.....	1,06,910 1 2	1,06,910 1 2	1,22,172 6 3	* .....
Total...	28,028 15 2	1,22,763 0 1	1,50,791 15 3	1,42,594 15 6	23,459 4 10

* Excess expenditure at the end of last official year under Village Service Fund... 4,125 3 7
Do. do. in the year do. ... 15,262 5 1
Total excess... 19,387 8 8

3. The following table shows the receipts and charges in comparison with those of the preceding year:—

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund	15,107	9,563	...	5,544	7,876	12,896	5,020	...
Pound Fund	5,712	5,907	195	...	2,557	7,301	4,744	...
Public Bungalow Fund	447	383	...	64	122	225	103	...
Nanal Grass Fund...	...	...	...	...	...	...	...	...
Village Service Fund.	1,11,857	1,06,910	...	4,947	1,18,680	1,22,172	3,492	...
Total...	1,33,123	1,22,763	195	10,555	1,29,235	1,42,594	13,359	...
Increase...	...	...	...	195	...	...	...	...
Net decrease...	...	...	...	10,360	...	...	...	...

4. JUNGLE CONSERVANCY FUND.—The receipts under the Jungle Conservancy Fund

amounted to Rupees 9,563, or Rupees 5,544 less than those of the previous year as per comparative abstract statement annexed below :—

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Tax on fuel and firewood, etc	11,425	6,275	...	5,150
Rent of jungles...	...	...	...	...
Sale of trees	1,736	2,081	345	...
Fees from charcoal burners	150	89	...	61
Recoveries of advances and unadjusted charges.	...	...	...	...
Miscellaneous receipts	1,796	1,117	...	679
Total ..	15,107	9,563	345	5,890

5. This decrease is composed of Rupees 5,150 under "Tax on fuel, etc.," Rupees 61 under "Fees from charcoal burners," and Rupees 679 under "Miscellaneous receipts," making a total of Rupees 5,890 *minus* the increase under "Sale of trees."

The actual expenditure from the Jungle Conservancy Fund is Rupees 12,896 as particularized in the following tabular statement against Rupees 7,876 in the previous year :—

Comparative abstract of the charges under Jungle Conservancy Fund.

Items.	Expenditure of last year.	Current year's Expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Formation of fresh plantations and topes ...	...	...	...	23,452	9,471	9,471	9,471	...
Improvements and maintenance of do.	6,246	...	...		2,560	2,560	..	3,686
Commission on collections.	1,239	...	...	1,000	796	796	...	443
Miscellaneous charges ...	390	...	...	...	69	69	...	321
Advances	...	...	...	...	...	...	...	...
Cost of Public Works Department supervision at 10 per cent...	...	...	...	...	...	...	...	...
Total...	7,875	...	...	24,452	12,896	12,896	9,471	4,450

6. The expenditure under "Formation of fresh plantations and topes" is entirely a new charge on the fund, and was incurred during the year under report in pursuance of the Order of Government, Revenue Department, dated 16th July 1870, No. 1,096, communicated with the Board's Proceedings, dated 16th August 1870, No. 5,321. The Statement No. 2 shows the number of topes planted during the year, and on which the above sum of Rupees 9,471 was expended.

7. The expenditure of Rupees 6,246 during the last year (1870-71) was incurred for the maintenance of avenues on the sides of roads, as well as for the topes formed in previous years, while that shown under this item in the year under review relates only to the latter. Hence the decrease of Rupees 3,686.

8. The decrease under "Commission for collection of fees" is attributable to the corresponding decrease in the collection of tax on fuel, etc., in the year under report.

9. The charges incurred for the construction of wells in the topes formed in last year (1870-71) were debited to "Miscellaneous expenditure," while similar charges during the year under report are included in the item "Formation of fresh plantations and topes." Hence the decrease.

10. Further, the sum of Rupees 69 expended under this head is composed of charges incurred for the purchase of paper for printing license forms to be supplied to the Jungle Firkadars entrusted with the collection of jungle fees, and refunds made to parties.

11. The expenditure incurred on account of establishment maintained for road-side avenues and paid from the Jungle Conservancy Fund from April to October 1871, amounting to Rupees 2,976-6-7, was adjusted to the credit of this fund by a debit to the Local Funds as per Board's Proceedings, dated 16th August 1870, No. 5,321, and as this transaction entirely relates to Local Funds, and can only be regarded as a nominal one under Jungle Conservancy Fund, it has not been shown in the statements that accompany this report.

12. Pound Fund.—The receipts under this fund amounted to Rupees 5,907-2-3 as particularized below, which, added to the balance of Rupees 10,237-9-11 on the 1st April 1871, makes a total of Rupees 16,144-12-2 available for expenditure during the year :—

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fines levied on stray cattle	5,263	5,303	40	...
Sale proceeds of do.	415	601	186	...
Recoveries of advances and unadjusted expenditure	...	...	...	...
Miscellaneous receipts	34	3	...	31
Total ..	5,712	5,907	226	31
Decrease ..	...	...	31	...
Net increase...	...	...	195	...

13. The net increase under this head is too small to require any explanation. Subjoined is a comparative abstract statement of the charges under this head :—

Items.	Expenditure of last year.	Current year's Expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment for pounds	2,111	...	...	2,500	2,134	2,134	23	...
Charges for constructing and repairing pounds...	268	...	...	300	141	141	...	127
Miscellaneous charges	178	...	...	300	26	26	...	152
Amount transferred to Local Funds.	...	...	...	5,000	5,000	5,000	5,000	...
Advance made during the year ...	...	...	...	...	...	...	...	...
Cost of Public Works supervision at 10 per cent.	...	...	...	...	...	...	...	...
Total...	2,557	...	...	3,600	7,301	7,301	5,023	279
Increase...	...	...	...	...	...	...	279	...
Net increase...	...	...	...	...	...	...	4,744	...

14. The net increase of Rupees 4,744 is due to the transfer made to the Local Funds of Rupees 5,000 under the Board's sanction, No. 4,874 of 28th November 1871, less the small decrease in the 2nd and 3rd items of charges amounting to Rupees 279.

15. The decrease under the head "Charges for constructing and repairing pounds" is due to the fact that but few pounds needed repair during the year.

16. The item "Miscellaneous charges" is chiefly composed of the refunds made to the owners of stray cattle, and the decrease under that head is attributable to the comparatively small number of claims preferred in this year by the owners for the sale proceeds of their cattle.

17. PUBLIC BUNGALOW FUND.—The receipts under this fund amounted to Rupees 382-14-0, as shown in the statement annexed below, which, added to the balance on the 1st April 1871 of Rupees 1,745-15-0, made up a fund of Rupees 2,128-13-0. Out of this sum Rupees 1,400 must be set apart for transfer to the Malabar District agreeably to the Board's Proceedings, dated 8th January 1872, No. 53, and the balance, Rupees 728-13-0, will be available for expenditure during the year :—

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fees from travellers	107	43	...	64
Sale proceeds of furniture...	...	...	...	...
Do. of bungalows	...	...	...	...
Grant-in-aid from Government...	340	340	...	...
Recoveries of advances and unadjusted expenditure	...	...	...	...
Miscellaneous receipts	...	...	...	...
Total...	447	383	...	64

18. The decrease of Rupees 64 is due to the fact of fewer travellers having occupied the Travellers' bungalows at Chittoor and Palmanair in this than in the previous year.

19. The expenditure during the year under this fund amounted to Rupees 225-6-5, and is contrasted below with that of the previous year :—

Items.	Expenditure in 1870-71.	Expenditure in 1871-72. By P. W. D. Allotment as finally sanctioned.	By P. W. D. Actual expenditure.	By R. D. Allotment as finally sanctioned.	By R. D. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment...	48	...	...	50	46	46	...	2
Batta to pensioned sepoys	67	...	...	70	64	64	...	3
Purchase and repair of furniture ...	7	...	...	20	15	15	8	...
Miscellaneous charges	...	...	...	100	100	100	100	...
Advances...	...	...	...	...	...	...	...	...
Cost of Public Works supervision...	...	...	...	...	...	...	...	...
Total...	122	...	...	240	225	225	108	5
Increase...	...	...	...	...	...	...	5	...
Net increase...	...	...	...	...	...	...	103	...

20. The charge of Rupees 100 under Miscellaneous in the year is on account of repairs made to the Travellers' bungalow at Chittoor, and the fact of there having been no such charge in 1870-71 accounts for the increase of Rupees 100 under this item.

21. NANAL GRASS FUND.—There have been no receipts or charges under this head, but the balance of Rupees 102 remaining at the beginning of the year is still at its credit.

Items.	Village Service Fund. Last year.	Current year.	Increase.	Decrease.
Collection of Meras Fees, Cess under Act IV. of 1865...	1,11,857	1,06,910	...	4,947
Revenue enfranchised Inams	...	...	...	...
Miscellaneous Receipts	...	...	...	...
Total...	1,11,857	1,06,910	...	4,947

The receipts under this fund amounted to Rupees 1,06,910-1-2 as per marginal statement. These collections for payment to Village Officers were credited to the Village Service Fund with reference to the Board's Proceedings, dated 23rd February 1869, No. 1,215, and the payments made to them during the year, amounting to Rupees 1,22,172-6-3 as per annexed comparative abstract statement, have likewise been debited to this fund under the same authority :—

Items.	Expenditure in last year.	Expenditure in 1871-72. By P. W. D. Allotment as finally sanctioned.	By P. W. D. Actual expenditure.	By R. D. Allotment as finally sanctioned.	By R. D. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Payment to Village Officers	1,18,680	...	...	80,000	1,22,172	1,22,172	3,492	...
Miscellaneous charges ...	...	...	...	...	...	...	...	...
Total...	1,18,680	...	...	80,000	1,22,172	1,22,172	3,492	...

CUDDALORE, 10th July 1872.

No. 208.

From H. E. SULLIVAN, Esq.,

Acting Collector of South Arcot,

To J. GROSE, Esq.,

Secretary to the Board of Revenue.

I HAVE the honour to submit my Report on the operations of the Special Funds noted in the margin during the past year, accompanied by the usual explanatory statements. The Local Funds raised under Act IV. of 1871, and the Endowment Fund, having been transferred to the respective Circle Boards of Cuddalore and Virdachellum constituted under that Act they are omitted in this report.

Jungle Conservancy Fund.
Pound Fund.
Bungalow Fund.
Village Service Fund.

2. The subjoined abstract shows in one view the receipts and expenditure of the several funds marginally noted :—

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year.			Balance at the end of the year.
				By Revenue Department.	By Public Works Department.	Total.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P	RS. A. P.	RS. A. P.
Jungle Conservancy Fund ...	12,894 13 5	16,363 15 1	29,258 12 6	6,410 15 1	235 1 4	6,646 0 5	22,612 12 1
Pound Fund	4,173 15 0	10,032 4 11	14,206 3 11	10,164 14 9	... ...	10,164 14 9	4,041 5 2
Public Bungalow Fund	454 8 7	1,465 11 0	1,920 3 7	904 7 8	... ...	904 7 8	1,015 11 11
Village Service Fund	4,744 12 5	2,57,737 13 4	2,62,482 9 9	2,49,557 5 7	... ...	2,49,557 5 7	12,925 4 2
Total...	22,268 1 5	2,85,599 12 4	3,07,867 13 9	2,67,037 11 1	235 1 4	2,67,272 12 5	40,595 1 4

It will be seen that the receipts including the balance brought forward from the previous year amounted to Rupees 3,07,867-13-9, from which the expenditure, amounting in all to Rupees 2,67,272-12-5, being deducted there was a balance in favour of the funds at the close of the year amounting to Rupees 40,595-1-4.

3. A comparison of the receipts and charges of each fund in the year under report with those of the year preceding, is given below showing an aggregate increase in all the funds of Rupees 11,102 in the receipts and a falling off in the charges of Rupees 12,595 :—

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund	7,016	16,364	9,348	...	7,727	6,646	...	1,081
Pound Fund	9,706	10,032	326	...	10,057	10,165	108	.....
Public Bungalow Fund.	1,416	1,466	50	...	2,861	904	...	1,957
Village Service Fund.	2,56,360	2,57,738	1,378	...	2,59,222	2,49,557	...	9,665
Total...	4,11,606	2,85,600	11,102	...	3,97,274	2,67,272	108	12,703
Deduct increase...	.....	.....	...	...	.....	... ..	...	108
Net...	.....	.....	...	...	.....	.....	...	12,595

4. The transactions of each fund will now be noticed separately.

5. Jungle Conservancy.—The receipts of this fund in the year under report largely exceeded those of the previous year, and the increase was due chiefly to the sale proceeds of an unusually large number of trees on the road-sides blown down by the cyclone in November last having been credited to it, while there was no such credit in the previous year. The receipts amounted to Rupees 16,363-15-1, which, with the balance in favour of the fund at the beginning of the year, raised the total assets available for expenditure to Rs. 29,258-12-6.

	Rs.
1870-71	7,015
1871-72	16,363
Increase...	9,348

6. The actual expenditure was, however, only Rupees 6,646-0-5, of which Rupees 235-1-4 was expenditure by Department of Public Works audited by the Controller and adjusted in the accounts of the past year, and the rest was expended by the agency of the Revenue and Forest Departments. The allotments sanctioned in the budget and those expended were as follow :—

	Allotment.	Expenditure.
	Rs.	Rs.
By Revenue Department	6,890	6,290
By Department of Public Works...	10,470	235
By Forest Department	1,000	121

7. It will be seen that the sanctioned allotment has been utilized by the Revenue Department very nearly to its full extent, but the Department of Public Works could not do so, as the sanction to the Supplemental Budget in which the allotment was made was not received, and the funds were not placed at their disposal till December last. The sum of Rupees 1,000 provided for expenditure by the Forest Department was for fencing the local fuel reserves near Gingee and Chengam, but as nothing could be done in this matter, pending the settlement of the communal rights of villagers in those forests, there was no expenditure on that account.

8. The expenditure by the Revenue Department may be classified as below:—

Items.	Amount.	Total.
Topes planted and Nurseries established.	Rs. A. P.	Rs. A. P.
Formation of fresh Plantations and Topes.		
Salaries of Pygusts and head coolies	640 4 10	
Wages of coolies for watering, etc...	2,152 5 5	
Purchase of seeds	7 14 3	
Conveyance of plants	134 13 0	
Sinking new wells	... ...	
Cost of repairing old wells and ponds	... ...	
Sundry charges...	236 4 6	
		3,171 10 0
Maintenance of old Topes and Nurseries.		
Salary of Pygusts and head coolies...	143 0 0	
Wages of coolies for watering and fencing, etc.	2,600 15 1	
Sinking new wells	17 0 0	
Cost of repairing old wells and ponds	21 7 2	
Sundry charges...	54 3 10	
		2,836 10 1
Total ..	... ...	6,008 4 1

It will be seen that Rupees 3,171 were laid out in the formation of fresh plantations, topes, and nurseries, and Rupees 2,836 in the maintenance of the existing ones.

9. The Board are aware that a nursery is maintained at each Taluq Cusbah station, and also at the Salt divisions of Merkanum and Gundalum. During the year under report a few of these were converted into topes, and other nurseries were formed in their stead. At Trivanellore a large nursery of Casuarina seedlings was raised to furnish the plants required for planting the bed of the Mallatar, which it is intended to carry on on an extensive scale in the current year. Two nursery gardens of these plants were also formed on the beach near Fort Saint David.

10. New topes were planted out during the year in nine villages over an area of 70½ acres. Except the plantations in Cuddalore and at Salt stations, which consist entirely of Casuarina trees useful only as firewood, the topes in the other localities comprise tamarind, elooppai, mango, and savundal trees valuable for their fruit and shade. The number of trees of all kinds planted out was 20,616, which are reported to be generally in good condition.

11. Including the trees in topes formed in previous years the total number of trees reported to be living is 94,626, of which 30,246 in Cuddalore and 15,600 at Salt stations are Casuarina trees as already stated. I shall not omit to mention here that the large number, 22,067, entered for Chellumbrum includes also many palmyrah trees planted out in topes in that taluq in former years.

12. During the year under report a number of palmyrah nuts were planted on tank bunds and channel banks, but owing to the want of co-operation on the part of the village officers this experiment has not proved so successful as it should have done.

13. The particulars of planting operations carried on in each taluq during the year under report, as well as the results of past years since the formation of the Jungle Conservancy Fund, are shown in the Statement No. 2, of which the subjoined is an abstract :—

	No. of Villages.	Area planted. Acres.	No. of trees planted now living.
Village topes	84	447½	48,780
Casuarina plantations	13	120	45,846
Channel banks and tank bunds		...	98,340

The foregoing result has been attained at a cost of Rupees 40,417, which is the total expenditure on planting operations in this district since the formation of the Fund in 1861-62 up to the end of the past official year.

14. Pound Fund.—The balance in favour of this fund at the commencement of the year including the receipts amounted to Rupees 14,206, and the expenditure to Rupees 10,165, leaving a closing balance of Rupees 4,041. Of this expenditure Rupees 4,000 is the amount transferred to Local Funds, and deducting this the sum spent in paying the salaries of Pound-keepers in constructing and repairing pounds and other miscellaneous charges connected with them, was Rupees 6,165 only.

15. Public Bungalow Fund.—The assets of this fund consisted of a balance of Rupees 454 from the previous year, and an income in the year under report of Rupees 741 fees from travellers, Rupees 720 grant-in-aid from Government, besides a miscellaneous receipt of Rs. 4, making in all Rupees 1,920, the total available assets ; but the expenditure against this available fund was Rupees 904* only, consisting of the salaries of the Bungalow establishments, including batta paid to pensioned Sepoys in charge of the bungalows, and a few miscellaneous charges. It will be seen that the account does not show any expenditure for repairs to bungalows, except Rupees 10 which was advanced in 1870-71 and adjusted in the accounts of the year under report. A sum of Rupees 630 was provided in the budget of past year for repairing the bungalows, and this sum was placed at the disposal of Department of Public Works in Board's Proceedings, dated 8th January 1872, No. 53, but there is nothing to show how much of this was expended by that department, nor what repairs were executed, and no instructions have been received as yet from the Accountant-General for debiting to this fund the expenditure actually incurred. The bungalows have been transferred to the Local Fund Boards and the Municipality from 1st June last, with reference to Government Proceedings, dated 29th May 1872, No. 700 ; and the balance in their favour on that date having been also transferred to the credit of Local and Municipal Funds ; any expenditure for the repairs executed by the Department of Public Works, which may hereafter be communicated by the Accountant-General, will have to be debited to the Municipal and Local Funds concerned.

* *Vide* Statement No. 3 annexed.

16. Village Service Fund.—The previous balance to the credit of this fund was Rupees 4,745, and the collection of merahs or fees during the year amounted to Rupees 2,57,738, thus making a total of Rupees 2,62,483, from which the payments of the Ulium allowance due to the village servants, amounting to Rupees 2,49,557, being deducted there was a balance of Rupees 12,925 on the 1st April last, which consisted of the allowances due to absent village officers to whom the amount will have to be paid hereafter.

Tanjore, 16th November 1872.

No. 416.

From W. M. CADELL, Esq.,
Officiating Collector of Tanjore,

To J. GROSE, Esq.,
Secretary to the Board of Revenue.

I have the honour to forward the annual accounts of the Special Funds for the year 1871-72.

1. Jungle Conservancy Fund.
2. Nanal Grass Fund.
3. Pound Fund.
4. Public Bungalow Fund.
5. Endowment Fund.
6. Village Service Fund.
7. Canal and Ferry Fund.
8. Surplus Pound Fund.

2. The annexed Statements Nos. 1 and 2 show the transactions of these funds, and which are noted in the margin.

No. 1.—*Abstract showing the transactions of the Local Funds.*

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year.			Balance.
				By P. W. D.	By R. D.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
District Road Fund	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Jungle Conservancy Fund ...	10,157 0 6½	3,354 0 8	13,511 1 2½	... ...	2,095 15 1	2,095 15 1	11,415 2 1½
Nanal Grass Fund	5,459 13 7	952 8 11	6,412 6 6	5,791 7 8	... ...	5,791 7 8	620 14 10
Pound Fund	13,847 2 9	23,331 2 9	37,178 5 6	... ...	26,566 1 10	26,566 1 10	10,612 3 8
Public Bungalow Fund	30 8 3	1,725 10 0	1,756 2 3	62 0 0	597 4 3	659 4 3	1,096 14 0
Endowment Fund	87,641 2 10	1,42,167 5 9½	2,29,808 8 7½	... ...	1,72,658 4 7	1,72,658 4 7	57,150 4 0½
Village Service Fund	... ...	2,69,905 8 3	2,69,905 8 3	... ...	2,69,905 8 3	2,69,905 8 3	... ...
Canal and Ferry Fund	... ...	6,805 10 2	6,805 10 2	... ...	387 10 4	387 10 4	6,417 15 10
Surplus Pound Fund	... ...	13,847 2 9	13,847 2 9	... ...	375 13 3	375 13 3	13,471 5 6

No. 2.—*Comparative Abstract of Receipts and Expenditure under several heads.*

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase	Decrease
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Road Fund	...	...	...	...	...	...	...	...
Jungle Conservancy Fund.	2,827	3,354	527	...	1,751	2,096	345	...
Nanal Grass Fund.....	2,838	953	...	1,885	1,001	5,791	4,790	...
Pound Fund	25,563	23,331	...	2,232	23,855	26,566	...	289
Public Bungalow Fund ...	1,422	1,726	304	...	1,391	659	...	732
Endowment Fund.....	1,50,693	1,42,167	...	8,526	1,83,267	1,72,658	...	10 609
Village Service Fund	2,73,681	2,69,906	...	3,775	2,73,681	2,69,906	...	3,775
Canal and Ferry Fund.....	...	6,806	6,806	...	...	388	388	..
Surplus Pound Fund.....	...	13,847	13,847	...	...	376	376	...

3. Jungle Conservancy Fund.—The receipts from all the sources of income amounted to Rupees 3,354, and the expenditure to Rupees 2,096. With the surplus of previous years the

balance left in hand at the close of the year amounted to Rupees 11,415. The following statements show the particulars of receipts and expenditure in comparison with the year 1870-71:—

No. 3.—*Comparative Abstract of Receipts under Jungle Conservancy Fund.*

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Tax on Fuel, Firewood, and Bamboos	305	454	149	...
Rent of Jungles...	167	35	...	132
Sale of Trees	1,477	1,862	385	...
Fees from Charcoal burners	18	35	17	...
Recoveries of Advances and unadjusted Charges.	89	56	...	33
Miscellaneous Receipts	771	912	141	...
Total...	2,827	3,354	692	165
Net...	...	...	527	...

No. 4.—*Comparative Abstract of Charges under Jungle Conservancy Fund.*

Items.	Expenditure of last year.	Current year's Expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Formation of fresh Plantation and Topes	174	100	105	1,898	89	194	20	...
Improvement and maintenance of fresh Plantation and Topes... ...	934	...	...	...	1,331	1,331	397	...
Establishment ...	551	...	...	552	552	552	1	...
Miscellaneous Charges	27	...	...	50	8	8	...	19
Advance made in the current year.	62	...	...	...	...	...	...	62
Cost of Supervision by P. W. D. at 10 per cent. ...	3	...	11	...	...	11	8	...
Total...	1,751	100	116	2,500	1,980	2,096	426	81
Net...	...	...	...	...	...	...	345	...

4. The several works on which the expenditure above mentioned was incurred are detailed in Statement No. 2 ; they consist chiefly of planting at the heads and banks of rivers, conserving the natural growth of trees as fuel reserves in the four taluqs of Tanjore, Mannargudi, Tritrapundi and Shealli. The expenditure during the year exceeded that of the year preceding by Rs. 345 ; but nevertheless the balance left unexpended at the close of the year is very large, being not less than Rupees 11,415. I regret very much that the expenditure should bear so small a proportion to the income, but in this district the great difficulty lies from want of leisure in devising means for spending money in a really useful and profitable manner. It is of course easy enough to spend money in large establishment and such like ways, but as the Board are well aware there are in Tanjore very few waste lands available for planting purposes, and when there are such lands they for the most part belong to the Chuttrum or Mocassa Departments. The records of these departments, especially of the former, will testify to the unwearied care which has been bestowed on the plantations and topes belonging to them; and because we are not able to show so large expenditure as I could wish on these Special Funds, I trust the Government and the Board will not draw the conclusion that I have lost sight of their wishes, or of doing my utmost to promote the advancement of my district. I have, however, caused fresh inquiries to be set on foot to ascertain what further measures can under the circumstances be best adopted for usefully laying out the balance remaining in the Treasury, and hope shortly to submit a supplemental budget for this being done.

5. Nanal Grass Fund.—The Nanal Grass Fund is in the hands of the Public Works Department, and the transactions thereof as compared with the preceding year are shown in the annexed statements :—

No. 5.—*Comparative Abstract of Receipts under Nanal Grass Fund.*

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Sale of Nanal, etc...	2,838	953	...	1,885

No. 6.—*Comparative Abstract of Charges under Nanal Grass Fund.*

Items.	Expenditure of last year.	Current year's Expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment for watering Plantations in river heads and banks.	910	5,412	5,265	...	...	5,265	4,355	...
Cost of Public Works Supervision at 10 per cent...	91	...	526	...	...	526	435	...
Total...	1,001	5,412	5,791	...	...	5,791	4,790	...

6. Pound Fund.—This fund is of a fluctuating nature, and calls for no remark. The usual comparative statements are subjoined.

No. 7.—*Comparative Abstract of Receipts under Pound Fund.*

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray Cattle under Section 12 of Act No. III. of 1857	22,712	20,870	...	1,842
Sale proceeds of do. under do. do. ...	2,645	2,343	...	302
Recoveries of Advances and unadjusted Expenditure	51	27	...	24
Miscellaneous Receipts	155	91	...	64
Total...	25,563	23,331	...	2,232

No. 8.—*Comparative Abstract of Charges under Pound Fund.*

Items.	Expenditure of last year.	Current year's Expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for Pounds	10,374	...	...	10,500	10,103	10,103	...	271
Charges for constructing and repairing Pounds.	862	...	...	1,500	550	550	...	312
Miscellaneous Charges	4,446	...	...	2,000	2,066	2,066	...	2,380
Amount transferred to the Surplus Pound Fund	11,173	...	...	11,000	13,847	13,847	2,674	...
Total...	26,855	...	...	25,000	26,566	26,566	2,674	2,963
Net...	...	...	...	...	...	...	...	289

7. Public Bungalow Fund.—The annexed abstracts contain the particulars of receipts and charges under this fund as compared with the year preceding.

No. 9.—*Comparative Abstract of Receipts under Public Bungalow Fund.*

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from Travellers	767	759	...	8
Sale proceeds of Furniture...	1	32	31	...
Do. of Soldiers' shed...	487	...	...	487
Grant-in-aid from Government...	160	160	...	...
Recoveries of unadjusted Expenditure	...	1	1	...
Excess Expenditure incurred beyond the available funds brought here as a loan from Imperial Funds	...	...	...	...
Miscellaneous Receipts	7	774	767	...
Total...	1,422	1,726	799	495
Net...	...	...	304	...

No. 10.—*Comparative Abstract of Charges under Public Bungalow Fund.*

Items.	Expenditure of last year.	Current year's Expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment ...	360	...	...	360	356	356	...	4
Batta to pensioned Sepoys	95	...	...	100	106	106	11	...
Purchase and repair of furniture ...	43	...	...	250	50	50	7	...
Construction of Bungalows	...	...	...	...	...	...	...	...
Repair of do. ...	...	...	62	...	...	62	62	...
Miscellaneous Charges	248	...	...	80	85	85	...	163
Cost of Supervision by Public Works Department at 10 per cent	...	...	...	...	...	...	...	...
Amount repaid to Imperial Fund, being the expenditure in excess of the available assets of 1868-69.	645	...	...	...	...	...	...	645
Total...	1,391	...	62	790	597	659	80	812
Net...	...	...	...	...	...	...	...	732

8. The large increase in the receipts over those of the preceding year was the result of the transfer to this district of Rupees 750; Rupees 550 from Vizagapatam, and Rupees 200 from Cuddapah, effected under the Board's Proceedings, dated 8th January 1872, No 53.

9. The bungalows are generally reported to be in tolerable order. Rupees 62 were expended in repairing the second class bungalow at Triavadi, Rupees 92 were also expended on the bungalow at Tranquebar, which had sustained considerable damage in the cyclone of November 1871; this sum by an error on the part of the Department Public Works was included in the works executed under the Local Funds constituted under Act IV. of 1871, and was allowed undisturbed as the bungalow itself was subsequently transferred to the Local Fund Board.

10. ENDOWMENT FUND.—Subjoined are the usual abstracts showing the receipts and expenditure of this fund in comparison with the preceding year :—

No. 11.—*Comparative Abstract of Receipts under Endowment Fund.*

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fixed allowance granted by Government ...	12,367	12,367	...	...
Revenue derived from Inams, etc.	1,27,442	1,07,255	...	20,187
Miscellaneous Receipts	10,884	22,545	11,661	...
Total...	1,50,693	1,42,167	11,661	20,187
Net...	...	...	...	8,526

No. 12.—*Comparative Abstract of Charges under Endowment Fund.*

Items.	Expenditure of last year.	Current year's Expenditure. By Department Public Works. Allotment as finally sanctioned.	Current year's Expenditure. By Department Public Works. Actual expenditure.	Current year's Expenditure. By Revenue Department. Allotment as finally sanctioned.	Current year's Expenditure. By Revenue Department. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment...	36,074	...	...	35,150	34,499	34,499	...	1,575
Cost of feeding indigent persons	88,315	...	...	1,00,000	75,880	75,880	...	12,435
Miscellaneous charges ...	58,878	...	...	66,000	62,279	62,279	3,401	...
Total...	1,83,267	...	...	2,01,150	1,72,658	1,72,658	3,401	14,010
Net...	...	...	...	...	...	...	...	10,609

11. The receipts amounted to Rupees 1,42,167-5-9½, to which being added the previous year's balance the total assets came to Rupees 2,29,808-8-7½. Of this sum Rupees 1,72,658-4-7 were expended within the year, leaving at its close a balance of Rupees 57,150-4-0½. Compared with the preceding year the receipts exhibit a net falling off of Rupees 8,526, being the result of a gross increase of Rupees 11,661, and a decrease of Rupees 20,187. The whole of the decrease occurs in the revenue derived from the endowments, and is almost entirely attributable to the ruling prices of grain which were lower than in the year preceding, and according to which the rice consumed in the Chuttrums has been converted into money for purposes of account. The main cause of the increase under Miscellaneous is the payment of the compensation due to the Yemambalpuram or Nedamangalam Chuttrum on account of its lands taken up for the Great Southern of India Railway some twelve years ago.

12. The subjoined abstract shows in one view the transactions of this fund as distributed over the several classes of Chuttrums :—

Chuttrums.	Balance.	Receipts.	Total.	Expenditure.	Balance.
	RS A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
17 Rajah's Chuttrums	55,302 11 9	1,37,733 5 5½	1,93,036 1 2½	1,63,578 13 6	29,457 3 8½
8 Government Chuttrums...	1,646 5 8	992 6 2	2,638 11 10	1,016 0 8	1,622 11 2
6 Private Chuttrums under Government management..	6,661 15 11	2,750 0 3	9,412 0 2	7,396 14 7	2,015 1 7
7 Private Chuttrums under private management, but receiving allowance from Government	201 10 5	691 9 11	893 4 4	666 7 10	226 12 6
Total...	63,812 11 9	1,42,167 5 9½	2,05,980 1 6½	1,72,658 4 7	33,321 12 11½

13. The causes of variations in receipts having been explained it remains for me to notice the expenditure. This amounted to Rupees 1,72,658, or Rupees 10,609 less than the year preceding; the decrease occurring in establishment and feeding charges. This decrease in both these items is nominal, for in the case of the former the expenditure of 1870-71 included the payment on account of the arrears of the pending year, while in that of the latter a less value was put on the quantity of rice consumed in reference to the market prices as already observed above. The miscellaneous expenditure has exceeded that of the last year by Rupees 3,401, and it is the result of increase in some items and of decrease in others, and calls for no special remark.

14. The working of the Schools and Dispensaries attached to the more important of the Chuttrums are noted below :—

Names of Chuttrums.	Average daily attendance in each School.	Average In-patients.	Daily number of Out-patients.
Nedamangalam	108	5	17
Ortanad...	66	12	23
Rajamattam	47	9	15
Velangulam	38	7	11
Minpesel	46	...	...

I also subjoin a table showing the result of the operations of the Vaccinators attached to the above-mentioned five Dispensaries':—

——	Successful.	Unsuccessful.	Total.
Nedamangalam	865	29	894
Ortanad...	1,247	28	1,275
Rajamattam	853	53	906
Velangulam	403	46	449
Minpesel	215	18	233
Manamelgudi	526	27	553
Total...	4,109	201	4,310

15. The number of the poor relieved in the Rajah's and Ramachendra Metha's Chuttrums amounted together to 14,89,166 against 17,06,957 in 1870-71. The number relieved in the Conjee-houses at the east and north gates of the Tanjore Fort was 4,02,000 against 4,45,000. In the other Chuttrums no food was distributed, but the buildings were maintained in good order for travellers to halt in, and water-pandals kept up in such as could bear the charge.

16. Village Service Fund.—The transactions of this fund are shown in the annexed abstracts in comparison with the preceding year :—

No. 13.—*Comparative Abstract of Receipts under Village Service Fund.*

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Collection of Merahs	2,70,772	2,69,774	...	998
Fee Cess under Act IV. of 1865	...	...	...	...
Revenue of enfranchised Inams	...	...	...	...
Miscellaneous Receipts	240	132	...	108
Excess Expenditure incurred beyond the available funds brought here as a loan from Imperial Fund	2,669	...	...	2,669
Total...	2,73,681	2,69,906	...	3,775

No. 14.—*Comparative Abstract of Charges under Village Service Fund.*

Items.	Expenditure of last year.	Current year's Expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total expenditure.		
		Allotment as finally settled.	Actual expenditure.	Allotment as finally settled.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payment to Village Officers...	2,73,633	...	...	2,76,000	2,69,658	2,69,658	...	3,975
Miscellaneous ...	48	...	...	...	3	3	...	45
Amount re-paid to Imperial Fund, being the expenditure in excess of the available assets	...	...	...	...	245	245	245	...
Total...	2,73,681	...	...	2,76,000	2,69,906	2,69,906	245	4,020
Net...	...	...	...	...	...	...	...	3,775

This fund, as has been explained in previous reports, consists of the deduction from the gross collection of land revenue according to a fixed scale for the remuneration of the village establishment. The receipts amounted to Rupees 2,69,906, and the expenditure to Rs. 2,69,661.

17. Canal and Ferry Fund.—This fund was constituted in the beginning of the past year under the orders of Government, (Financial Department,) dated 14th December 1871, No. 797.

The receipts are derived from leasing out the right of plying ferry boats across rivers at 60 appointed localities. The comparative statements showing the transactions of the funds are noted below:—

No. 15.—*Comparative Abstract of Receipts under Canal and Ferry Fund.*

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Toll collected for navigating Canals and Rivers.	...	6,783	6,783	...
Recoveries of Advances and unadjusted Charges.	...	23	23	...
Miscellaneous	...	...	...	...
Total...	...	6,806	6,806	...

No. 16.—*Comparative Abstract of Charges under Canal and Ferry Fund.*

Items.	Expenditure of last year.	Current year's Expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Construction and repairs of boats..	...	...	...	...	36	36	36	...
Establishment ...	...	...	...	...	...	...	...	...
Miscellaneous ...	...	...	...	...	329	329	329	...
Advances during the year	...	...	...	...	23	23	23	...
Total ..	...	...	...	...	388	388	388	...

18. The receipts in the year amounted to Rupees 6,806, being less than the ferry rents credited to the Road Fund in 1870-71 by Rupees 1,320. This decrease is due to the falling off of the rents at the last lease.

19. Surplus Pound Fund.—This fund also was constituted from this year under the orders of Government communicated in Board's Proceedings, dated 15th April 1871, No. 1,567, and consists of the surplus of the Pound Fund proper left at the close of the preceding year. The usual statements illustrative of the transactions of the fund are subjoined:—

No. 17.—*Comparative Abstract of Receipts under Surplus Pound Fund.*

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Amount transferred from Pound Fund ...	...	13,847	13,847	...
Miscellaneous	...	...	...	...
Total...	...	13,847	13,847	...

No. 18.—*Comparative Abstract of Charges under Surplus Pound Fund.*

Items.	Expenditure of last year.	Current year's Expenditure.				Total.	Increase.	Decrease.
		By Public Works Department.		By Revenue Department.				
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Amount credited to the Road Fund under Local Funds.	...	...	...	...	...	...	...	...
Amount transferred to other Districts on account of experimental Farms	...	...	...	...	...	...	...	...
Miscellaneous ...	...	...	...	...	376	376	376	...
Total...	...	...	...	...	376	376	376	...

20. At the beginning of 1871-72 a surplus of Rupees 13,847 was credited to this fund, and Rupees 376 were paid over to the Municipalities, being the collections within the limits thereof. The balance, viz., Rupees 13,471, should have been credited in proper proportions to the Local Funds of the two Circles of this district, but by an oversight this was not done within the year. A moiety of this sum, together with that of the surplus of 1871-72, viz., Rupees 10,612, was under the instructions of the Board, dated 27th March 1872, No. 506, remitted to the Collector of Chingleput as a contribution towards the expense of model farms. The whole of the said sum of Rupees 13,471, as well as Rupees 5,306 which forms a moiety of the surplus of 1871-72, have now to be recovered and credited to the Local Fund of the Tanjore and Negapatam Circles under the orders noted in the margin. In a separate communication I have addressed the Board as to the manner in which the recoveries can be effected.

G. O., F. D., 20th September 1871, No. 472.
Do. 10th October 1871, No. 544.

TRICHINOPOLY, 29th June 1872.

No. 136.

From A. McC. WEBSTER, Esq.,
Acting Collector of Trichinopoly.

To J. GROSE, Esq.,
Secretary to the Board of Revenue.

I HAVE the honour to submit my report upon the operations of the Special Funds of this Collectorate for the year 1871-72, together with three statements showing the particulars of receipts and charges of the several Funds and the condition of Travellers' Bungalows in the district.

2. The items mentioned below constitute the Special Funds, and they will be noticed separately in the following order:—

(1). Jungle Conservancy Fund.
(2). Nanul Grass Fund.
(3). Pound Fund.
(4). Public Bungalow Fund.
(5). Village Service Fund.
(6.) Irrigation Cess Fund.

3. The annexed abstracts exhibit at one view the transactions of the several Funds during the year as compared with the operations of the preceding year.

No. 1.—Abstract showing the transactions of the several Funds.

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year.			Balance at the end of the year.
				By Public Works Department	By Revenue Department	Total.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Jungle Conservancy Fund.	6,805 1 2	8,259 14 9	15,064 15 11	263 6 11	3,052 4 8	3,315 11 7	11,749 4 4
Nanul Grass Fund	3,716 10 10	1,323 14 10	5,040 9 8	1,925 9 1	27 0 0	1,952 9 1	3,088 0 7
Pound Fund...	6,813 9 0	8,071 6 9	14,884 15 9	... ...	7,641 11 5	7,641 11 5	7,243 4 4
Public Bungalow FeeFund.	1,167 4 1	709 8 3	1,876 12 4	... ...	413 9 0	413 9 0	1,463 3 4
Village Service Fund.	81,284 0 7	1,05,621 10 8	1,86,905 11 3	... ...	2,36,211 0 7	2,36,211 0 7	*
Irrigation Cess Fund.	6,490 3 6	9,417 11 7	15,907 15 1	... .	8,167 4 6	8,167 4 6	7,740 10 7
Total...	1,06,276 13 2	1,33,404 2 10	2,39,681 0 0	2,189 0 0	2,55,512 14 2	2,57,701 14 2	31,284 7 2
						* Excess...	49,305 5 4

Comparative Abstract of Receipts and Charges under several Funds.

Funds.	Receipts.				Charges.			
	Last year.	Current.	Increase.	Decrease.	Last year.	Current.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund.	5,673	8,260	2,587	.....	3,878	3,316	.....	562
Nanul Grass Fund	2,430	1,323	.....	1,107	2,702	1,953	.....	749
Pound Fund	7,610	8,071	461	.....	6,455	7,642	1,187	.....
Public Bungalow Fund ...	671	710	39	.....	337	414	77	.....
Village Service Fund ...	1,11,180	1,05,622	.....	5,558	2,03,641	2,36,211	32,570	.....
rrigation Cess Fund ...	10,592	9,418	.....	1,174	10,633	18,167	.....	2,466
Total...	1,38,156	1,33,404	3,087	7,839	2,27,646	2,57,703	33,834	3,777

4. Jungle Conservancy Fund.—The cash balance on the 1st April 1871 was Rupees 6,805, the receipts during the year amounted to Rupees 8,260, the total sum available for expenditure being Rupees 15,065.

5. The annexed abstract gives the receipts from the several sources as compared with the collections of the previous year:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on fuel or firewood and bamboos ...	2,078	1,762	...	316
Sale of trees	2,642	5,019	2,377	...
Fees from Charcoal burners	821	1,063	242	...
Miscellaneous receipts	132	416	284	...
Total...	5,673	8,260	2,903	316
Net increase...	...	...	2,587	...

6. The increase occurs chiefly under "Sale of trees" and "Miscellaneous receipts." The system introduced in June 1871 of collecting from Durkhastdars the value of trees standing on waste lands made over to them for cultivation, has caused the increase under "Sale of trees," while the rent derived from certain tamarind trees which were newly rented out in January 1871, has raised the collections under "Miscellaneous receipts."

7. The expenditure during the year was Rupees 3,316. Deducting therefrom the commission paid for the collection of seigniorage amounting to Rupees 730, the balance, viz., Rupees 2,586, was the outlay incurred in planting the slopes of the river embankments and maintaining the existing nurseries and topes as detailed in Statement No. 2.

8. The comparative abstract given below exhibits the expenditure under the several items:—

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By Public Works Department.		By Revenue Department.		Total.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh plantations and topes	1,087	276	263	...	...	263	..	824
Improvements and maintenance of do.	2,069	...	...	3,400	2,322	2,322	253	...
Commission for the collection ...	604	...	...	500	730	730	126	...
Establishment for avenues	..	...	...	...	...	...	...	...
Miscellaneous charges	...	...	...	50	...	...	...	...
Cost of supervision by D. P. W. ...	118	...	...	...	...	...	...	118
Total...	3,878	276	263	3,950	3,052	3,315	379	942
Net decrease...	...	...	...	...	...	...	...	563

9. The balance in favour of this Fund at the close of the year amounted to Rupees 11,749. Of this sum provision has been made for an expenditure of Rupees 7,000 in the detailed budget for 1872-73 submitted with my letter No. 89, dated the 13th April last. I will, in consultation with the Superintending Engineer, shortly submit proposals for the utilization of the balance, Rupees 4,749.

10. Nanul Grass Fund.—The balance at the credit of this Fund on the 1st April 1871 was Rupees 3,717, and this was raised to Rupees 5,040 by the addition of the receipts of the year, viz., Rupees 1,323.

11. The subjoined comparative abstract gives the particulars of the receipts:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Sale of Nanul	2,272	1,170	...	1,102
Koray rent	32	62	30	...
Miscellaneous receipts	126	91	...	35
Total...	2,430	1,323	30	1,137
Net decrease...	...	...	...	1,107

12. The decrease in the collections is only nominal. The sum of Rupees 1,026-6-8, realized by the Department Public Works from the sale of Nanul in the Trichinopoly Range during the year under review, was remitted to the Treasury as Public Works receipts, and the same will be credited to its proper head in the Treasury Accounts when the Accountant-General's monthly memorandum is received. The Range Officer having, through an oversight, omitted to exhibit as usual the amount in a footnote to his Progress Reports, it was not included in the monthly returns submitted to the Board from this Office. Hence the accompanying Statement No. 1 which represents the totals of the monthly returns does not include this sum.

13. A sum of Rupees 1,952-9-1 was expended in planting Nanul for protective purposes in the banks of Cauvery and Coleroon and maintaining the plantations and in removing certain Nanul bushes and islands from the river beds. The balance at the close of the year at the credit of this Fund is Rupees 3,088-0-7, and proposals for the appropriation of this sum will shortly be submitted.

14. The following is the comparative abstract of expenditure:—

Items.	Last year's expenditure.	Current year's expenditure.				Total.	Increase.	Decrease.
		By Department Public Works.		By Revenue Department.				
		Allotment.	Actual expenditure	Allotment.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Planting Nanul ..	2,702	...	424	...	..	424	...	2,278
Removing Nanul bushes, etc. ...	...	...	676	...	...	676	676	...
Miscellaneous charges	...	...	826	...	27	853	853	...
Total...	2,702	...	1,926	...	27	1,953	1,529	2,278
Net decrease...	...	...	...	...	...	...	...	749

15. Pound Fund.—The balance in favour of this Fund on the 1st April 1871 was Rupees 6,814, and the receipts of the year, viz., Rupees 8,071, being added thereto, the amount available for expenditure was Rupees 14,885.

16. A comparative abstract of the receipts under this head is given below:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray cattle under Section 12 of Act I. of 1871	6,418	6,569	151	...
Sale proceeds of stray cattle do.	1,189	1,373	184	...
Recoveries of advances and unadjusted expenditure	2	5	3	...
Miscellaneous receipts	...	124	124	...
Total...	7,609	8,071	462	...

17. The expenditure amounted to Rupees 7,642, of which Rupees 5,500 were transferred to the District Road Fund, Rupees 1,613 were disbursed in payment of wages for Pound-keepers and Kavilgars, Rupees 444 were expended in constructing new Pounds and repairing the existing nes, and the remainder, viz., Rupees 85, includes amongst other sundry items the refunds made to the owners of cattle of the surplus sale proceeds of their cattle which had been credited in the accounts.

18. The abstract appended below furnishes the particulars of expenditure:—

Items.	Expenditure of last year.	Current year's expenditure.		Increase.	Decrease.
		By Revenue Department.			
		Allotment as finally sanctioned.	Actual expenditure.		
	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	1,198	...	1,613	415	...
Charges for constructing and repairing pounds....	205	...	444	239	...
Miscellaneous charges	52	...	85	33	...
Amount transferred to the District Road Fund	5,000	...	5,500	500	...
Total...	6,455	...	7,642	1,187	...

19. The balance on hand at the close of the year was Rupees 7,243-4-4. One half of this sum, viz., Rupees 3,621-10-2, was remitted* to the Collector of Chingleput on account of experimental farms and the other half will be transferred† to District Road Fund during the current year.

* Proceedings of the Board, No. 506, dated 27th March 1872.

† Government Order, No. 544, dated 10th October 1871, Financial Department.

20. Public Bungalow Fund.—The balance in favour of this Fund on the 1st April 1871 was Rupees 1,167, the receipts of the year amounted to Rupees 710, making in all Rupees 1,877. The annexed abstract gives the particulars of receipts as compared with the results of the preceding year:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees from travellers	498	526	28	...
Sale proceeds of furniture	13	23	10	...
Sale of bungalow	...	...	...	...
Grant-in-aid from Government	160	160	...	...
Miscellaneous receipts	...	...	...	...
Total...	671	709	38	...

The expenditure amounts to Rupees 414, as shown below:—

Wages for servants and batta to pensioned Sepoys attached to Bungalows.	285	0	0
Repairing and renewing furniture, etc	129	0	0
	414	0	0

21. The following is the comparative abstract of expenditure:—

Items.	Expenditure of last year.	Current year's expenditure. By Revenue Department. Allotment as finally sanctioned.	Current year's expenditure. By Revenue Department. Actual expenditure.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.
Establishment	202	...	218	16	...
Batta to pensioned Sepoys	67	...	67	...	...
Purchase and repair of furniture ...	3	...	8	5	...
Miscellaneous charges	66	...	121	55	...
Total...	338	...	414	76	...

22. The accompanying Statement No. 4 gives the number of bungalows, the number of travellers who halted at them, and the condition of each bungalow.

23. As directed in Government Order, No. 412, communicated with the Proceedings of the Board, Miscellaneous No. 2,778, dated the 16th April 1872, the bungalows together with the cash balance* remaining at the credit of the Fund on the 1st May 1872 have been transferred to the Trichinopoly Municipal Commission and to the Local Fund Board of this circle, as shown below—

* Rupees 1,461-14-10.

No.	Name of Bungalow.	To whom transferred.	Amount of cash balance transferred. RS.	A.	P.	Remarks.
1	The Bungalow in the Cantonment of Trichinopoly.	Trichinopoly Municipal Commission.	292	6	2	The Bungalows mentioned here are the only ones in the district.
2	The Bungalow at Kovilpatti on Madura road.	Local Fund Board of this Circle.	292	6	2	
3	The Bungalow at Tovarankurichy on Madura road.	Do.	292	6	2	
4	The Bungalow at Manapparai on the Dindigul road.	Do.	292	6	2	
5	The Bungalow at Kalpatti on the Dindigul road.	Do.	292	6	2	
	Total...	.....	1,461	14	10	

24. Village Service Fund.—There was a balance of Rupees 81,284 in favour of this Fund on the 1st April 1871, and adding thereto the sum collected during the year, viz., Rupees 1,05,622, the total assets amounted to Rupees 1,86,906.

25. The following is the comparative statement of receipts:—

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fee Cess under Act IV. of 1865	1,11,180	99,350	...	11,830
Miscellaneous receipts	...	6,272	6,272	...
Total...	1,11,180	1,05,622	6,272	11,830

26. The decrease under the fee cess arises from the fact of the large amount of arrears outstanding at the commencement of last year having been collected during that year.

27. Miscellaneous receipts represent the interest realized during the year on the sum of Rupees 1,50,000 invested in 4 per cent. Government Promissory Notes in the preceding year.

28. The expenditure amounts to Rupees 2,36,211 and exceeds the available assets by Rupees 49,305. This deficit occurs in consequence of the authorized annual deduction of Rupees 63,790 from the general revenues of the district for the purpose of supplementing the Village Cess Fund not having been made before the close of the year. The deduction in question is, however, now being made.

29. The following is the comparative abstract of the expenditure:—

Items.	Expenditure in last year.	Current year's expenditure. By Revenue Department. Allotment.	Current year's expenditure. By Revenue Department. Actual expenditure.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.
Payment to village officers	52,146	...	2,35,276	1,83,130	...
Miscellaneous charges	1,51,495	...	935	...	1,50,560
Total...	2,03,641	...	2,36,211	1,83,130	1,50,560
Net decrease...	...	...	...	...	32,570

30. The increase under payment to village officers occurs in the disbursements of the large amount of arrears of previous years made during the year under report.

31. Irrigation Cess.—The cash balance at the beginning of the year was Rupees 6,490, and which added to the collections realized during the year, viz., Rupees 9,418, made the total assets as Rupees 15,908.

32. The following is the comparative statement of receipts:—

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Amount of cess realized	10,417	9,412	...	1,005
Recoveries of advances and unadjusted charges.	169	...	...	169
Miscellaneous receipts	6	6	...	...
Total...	10,592	9,418	...	1,174

33. The decrease under the item of cess occurs in the fact of large amount of arrears of 1869-70 having been collected in 1870-71.

34. The expenditure during the year was Rupees 8,167 as shown in the annexed abstract:—

Items.	Expenditure in last year.	Current year's expenditure. By Revenue Department. Allotment.	Current year's expenditure. By Revenue Department. Actual expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	8,058	...	7,203	...	855
Miscellaneous charges	2,575	...	964	...	1,611
Total...	10,633	...	8,167	...	2,466

35. The decrease occurs chiefly under Miscellaneous charges; this is owing to the head sluices of the irrigating channels having been provided with wooden shutters during the previous year, while no charges on this account were incurred during the year under report.

36. The subjoined abstract shows the demand, collection, and balance under this head:—

Items.	Demand.	Collection	Balance.
	Rs.	Rs.	Rs.
Arrears	7,058	5,880	1,178
Current	10,206	3,538	6,668
Total...	17,264	9,418	7,846

37. Of this balance Rupees 5,783 have since been collected, and the requisite measures have been taken for the early realization of the balance.

Madura, 25th July 1872.

No. 221.

From W. McQUHAE, Esq.,
Acting Collector of Madura.

To J. GROSE, Esq.,
Secretary to the Board of Revenue.

As directed in the Board's Circular Memorandum, No. 785, of 13th June 1872, I have the honour to submit a separate report on the administration of the Special Funds of the district for 1871-72 with the statements specified in the margin.

1. Receipts and Charges under the several Funds.
2. Particulars of Expenditure under do.
3. Transactions of the several Chuttrums.
4. Condition of the several Bungalows.

2. The Funds embraced in this report are—

1. Jungle Conservancy Fund.
2. Nanul Grass Fund.
3. Pound Fund.
4. Public Bungalow Fund.
5. Endowment Fund.
6. Village Service Fund.
7. Irrigation Cess Fund.

Of these, the Public Bungalow and Endowment Funds will be made over during the current year to the Municipal and Local Fund Boards.

3. I beg to subjoin an abstract statement showing the transactions of the several Funds, and also a comparative abstract of receipts and charges in the prescribed form. The receipts from all sources, including the previous year's balance, amount to Rupees 74,951 and the charges to Rupees 30,340. There is a falling off both in the receipts and expenditure, which chiefly occurs in the items Jungle Conservancy and Pound Funds.

Abstract showing the transactions of the several Special Funds in 1871-72.

Funds.	Balance brought forward on the 1st April 1871.	Receipt during the year.	Total.	Expenditure during the year. By Revenue Department.	Expenditure during the year. By Public Works Department.	Expenditure during the year. Total.	Balance at the end of the year.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Jungle Conservancy Fund ...	12,627 3 9	1,725 9 9	14,352 13 6	788 6 6	.....	788 6 6	13,564 7 0
2. Nanul Grass Fund	462 5 4	14 0 0	476 5 4	50 1 4	.....	50 1 4	426 4 0
3. Pound Fund ...	8,749 15 9	11,687 7 7	20,437 7 4	9,470 7 0	.....	9,470 7 0	10,967 0 4
4. Public Bungalow Fund	870 0 2	764 5 0	1,634 5 2	597 4 9	.....	597 4 9	7,037 0 5
5. Endowment Fund	13,976 8 6	21,498 13 1	35,475 5 7	15,883 12 1	.....	15,883 12 1	19,591 9 6
6. Village Service Fund	1,247 10 2	1,972 14 0	725 3 10	1,914 5 7	.....	1,914 5 7	1,189 1 9
7. Irrigation Cess Fund	134 0 8	1,716 0 9	1,850 1 5	1,688 14 8	.....	1,688 14 8	161 2 9
Total...	38,067 12 4 1,247 10 2	39,379 2 2	74,951 10 2	30,393 3 11	.....	30,393 3 11	46,936 9 9
	36,820 2 2						

Comparative Abstract of Receipts and Charges under several Funds in 1871-72.

unds.	Receipts.				Charges.			
	Last year	Current year.	Increase.	Decrease.	Last year	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund	11,091	1,726	...	9,365	5,616	788	...	4,828
Nanul Grass Fund ...	240	14	...	226	36	50	14	...
Pound Fund	13,230	11,687	...	1,543	12,879	9,471	...	3,408
Bungalow Fund	688	764	76	...	507	597	90	...
Endowment Fund ...	21,350	21,499	149	...	16,635	15,884	...	751
Village Service Fund ...	1,939	1,973	34	...	1,858	1,914	56	...
Irrigation Cess Fund ...	1,144	1,716	572	...	1,611	1,689	78	...
Total...	49,682	39,379	831	11,134	39,142	30,393	238	8,987
	...	...	...	831	...	...	...	238
Net decrease...	...	...	...	10,303	...	...	...	8,749

Jungle Conservancy Fund.

4. The following comparative abstracts show the receipts and charges of this Fund during the year, the former amounting to Rupees 1,725 and the latter to Rupees 787.

Comparative Abstract of Receipts under Jungle Conservancy Fund for 1871-72.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs A. P.	Rs. A. P.
Tax on fuel, firewood, and Bamboos...	8,485 9 6	315 7 3	... ...	8,170 2 3
Sale of trees	1,206 4 8	476 10 10	... ...	729 9 10
Fees from charcoal	1,153 6 0	587 15 0	... ...	565 7 0
Recoveries of advance and unadjusted charges	... ...	... ...	... ...	... ...
Miscellaneous Receipts.				
Rent of Caruvela Fruits	205 9 6	310 0 5	104 6 11	... ...
Do. of Bungalow Gardens	22 8 9	28 12 0	6 3 3	... ...
Fines and forfeitures	17 12 11	6 12 3	... ...	11 0 8
Recoveries of adjusted charges	... ...	... ...	... ...	... ...
Total...	11,091 3 4	1,725 9 9	110 10 2	9,476 3 9
	... ...	... ...	... ...	110 10 2
Net Decrease...	... ...	... ...	... ...	9,365 9 7

Comparative Abstract of Charges under Jungle Conservancy Fund, 1871-72.

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By the Public Works Department		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh plantations and topes	302	...	...	...	41	41	...	261
Improvement and maintenance of topes	2,103	...	...	...	32	32	...	2,071
Commission for collection	867	...	...	...	38	38	...	829
Establishment of avennes, etc.	2,322	...	...	...	671	671	...	1,651
Miscellaneous charges	22	...	...	...	5	5	...	17
Advance made during the year	...	...	...	...	...	...	...	...
Total...	5,616	...	...	...	787	787	...	4,829

5. There is a decrease of Rupees 9,365 in the receipts, owing to the transfer of almost all the jungles in the district to the Forest Department. There is also a great falling off in the expenditure, which is due, first, to the diminished expenditure incurred on account of establishment for collecting seigniorage, etc.; secondly, to the late date at which the Budget was sanctioned, which prevented any large outlay on the formation of village topes and fuel reserves; and thirdly, to the diminished expenditure on avenues in consequence of the orders of Government prohibiting any outlay on them from this Fund.

6. I have now issued orders to utilize the money provided in the current year's Budget, submitted by me under date the 27th January 1872, No. 23, in anticipation of the sanction of Government, as three months of the year have already elapsed, and I hope that better results will be shown in the next report.

7. The compounds of the Travellers' Bungalows noted in the margin were planted with fruit and other trees at the expense of this Fund; but, as the Bungalows have been transferred to the Municipal and Local Fund Boards, the benefit of this outlay will be lost to the Fund, unless special orders are issued that the rent of these fruit trees should still be credited to the Jungle Conservancy Fund.

Madura.
Melur.
Cottampatti.
Tirumangalam.

Nanul Grass Fund.

Comparative Abstract of Receipts under Nanul Grass Fund, 1871-72.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A P.
Sale of Nanul	240 0 0	14 0 0	...	226 0 0
Total...	240 0 0	14 0 0	...	226 0 0

Comparative Abstract of Charges under Nanul Grass Fund, 1871-72.

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By Department Public Works.		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	36	...	...	...	50	50	14	...
Total...	36	...	...	...	50	50	14	...

8. The income of this Fund is derived from the rent of Nanul grass, amounting, on an average, to Rupees 100; but, as the rent of two years was collected during Fasli 1270-71, the receipts in that year were unusually high and the receipts in the year under report unusually low.

9. There is an increase of Rupees 14 in the expenditure owing to the employment of a servant on higher wages for watching and planting Nanul grass.

Pound Fund.

Comparative Abstract of Receipts under Pound Fund, 1871-72.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Fines levied on stray cattle	12,611 11 9	11,166 6 8	... ...	1,445 5 1
Sale-proceeds of do.	549 5 7	517 10 0	... ...	31 11 7
Recoveries of advances and unadjusted charges	64 0 0	... ...	... ...	64 0 0
Miscellaneous Receipts.				
Fines and forfeitures	1 5 0	... ...	... ...	1 5 0
Sale of rubbish	0 8 4	3 6 11	2 14 7	... ...
Recoveries of adjusted expenditure.	3 3 6	... ...	... ...	3 3 6
Total...	13,230 2 2	11,687 7 7	2 14 7	1,545 9 2
	... ...	... ...	... ...	2 14 7
Net Decrease...	... ...	... ...	... ...	1,542 10 7

Comparative Abstract of Charges under Pound Fund, 1871-72.

Items.	Last year's expenditure.	Current year's expenditure.				Total expenditure.	Increase.	Decrease.
		By Department Public Works.		By Revenue Department.				
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	4,048	...	...	...	604	604	...	3,444
Charge for constructing and repairing Pounds.	674	...	...	...	269	269	...	405
Miscellaneous charges.	156	...	...	...	97	97	...	59
Amount transferred to District Road Fund...	8,000	...	...	...	8,500	8,500	500	...
Advance	...	...	...	...	...	...	...	...
Cost of Public Works supervision	...	...	...	...	...	...	...	...
Total...	12,878	...	...	...	9,470	9,470	500	3,908
	...	...	...	...	...	...	...	500
Net decrease ..	...	...	...	...	...	...	...	3,408

10. The income of this Fund is Rupees 11,687, which is less by Rupees 1,542 than last year's income. This decrease chiefly occurs in the item "Fines levied on Stray Cattle," and is attributable to the fluctuating character of this item of receipt.

11. There is also a large decrease in the expenditure. It is due to the discharge of the paid Pound-keepers, as reported in paragraph 4 of my letter dated 24th August 1871, No. 257, and to a diminution in the outlay on the construction and repair of Pounds.

Public Bungalow Fund.

Comparative Abstract of Receipts under Public Bungalow Fund, 1871-72.

Items.	Last year.	Current year.	Increase	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Fees from travellers	537 4 0	573 4 0	36 0 0	... ...
Sale-proceeds of furniture	0 8 0	21 9 0	21 1 0	... ...
Do. of Bungalows	... ...	... .	... ...	... ...
Grant-in-aid from Government	140 0 0	140 0 0	... ...	... ...
Recoveries of advances and unadjusted charges.	... ...	10 0 0	10 0 0	... ...
Miscellaneous Receipts.				
Sale-proceeds of shrubs, etc.	1 0 7	1 8 0	0 7 5	... ...
Rent of Bungalow Garden	9 0 0	18 0 0	9 0 0	... ...
Total...	687 12 7	764 5 0	76 8 5	... ...

Comparative Abstract of Charges under Public Bungalow Fund, 1871-72.

Items.	Expenditure of last year.	Current year's expenditure.				Total expenditure.	Increase.	Decrease.
		By Department Public Works.		By Revenue Department.				
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	290	...	...	...	285	285	...	5
Batta to Pension Sepoy.	134	...	...	...	128	128	...	6
Purchase and repair of furniture	59	...	...	...	172	172	113	...
Miscellaneous charges...	23	...	...	...	12	12	...	11
Advance	...	...	...	...	...	...	...	...
Cost of Public Works supervision	...	...	...	...	...	...	...	...
Total...	506	...	...	...	597	597	113	22
	...	...	...	...	...	...	22	...
Net increase...	...	...	...	...	...	...	91	...

12. The receipts of the Fund amount to Rupees 764, showing an increase of Rupees 76 under the following items :—

	Increase. Rs.
1. Fees from travellers	36
2. Sale-proceeds of furniture	21
3. Recoveries of unadjusted charges	10
4. Rent of Bungalow Gardens	9

13. There is a net increase of Rupees 91 in the expenditure under the item "Purchase and Repair of Furniture." Besides the expenditure of Rupees 597 shown in the above abstract, Rupees 430 have been spent by the Public Works Department on the repair of the Bungalows, as shown in Statement No. 4.

Endowment Fund.

Comparative Abstract of Receipts under Endowment Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Fixed allowance by Government.	10,225 0 7	10,225 0 7	... ...	... ...
Revenue derived from inams ...	10,707 4 0	5,048 11 1	... ...	5,658 8 11
Recoveries of advance and unadjusted charges	54 4 0	... ...	... ...	54 4 0
Miscellaneous Receipts.				
Recoveries of expenditure	136 6 11	... ...	... ...	136 6 11
Collection of bandy-pettahs ...	161 8 10	225 1 5	63 8 7	... ...
Sale-proceeds of trees, etc. ...	0 14 0	... ...	... ...	0 14 0
Market-rent	14 0 0	... ...	... ...	14 0 0
Fines and stoppages	50 15 6	... ...	... ...	50 15 6
Government grant for repairing chuttrums	... ...	6,000 0 0	6,000 0 0	... .
Total...	21,350 5 10	21,498 13 1	6,063 8 7	5,915 1 4
	... ...	... ...	5,915 1 4	... ...
Net increase...	... ...	... ...	148 7 3	... ...

Comparative Abstract of Charges under Endowment Fund.

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By Department Public Works.		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	5,490	...	...	...	5,241	5,241	...	249
Cost of feeding indigent persons	7,793	...	...	...	7,413	7,413	...	380
Miscellaneous charges.	3,351	...	...	...	3,229	3,229	...	122
Advance	...	...	...	...	...	...	...	...
Cost of Public Works supervision	...	...	...	...	...	...	...	...
Total...	16,634	...	...	...	15,883	15,883	...	751

14. There is a great decrease in the receipts, but it is made up by a grant of Rupees 6,000 made by Government for the repair of certain chuttrums. The decrease occurs in the item "Revenue derived from Inams," and is attributable to the unfavourable nature of the season, which told very heavily on the harvest of the villages attached to the Narikudy Chuttrum. The decrease was further enhanced by the unusually large receipts under this item during the previous year. The variations in the other items are trifling.

15. The decrease in the expenditure, Rupees 752, is not due to any particular cause, and is spread over the numerous items of expendiutre.

Village Service Fund.

Comparative Abstract of Receipts under Village Service Fund, 1871-72.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Collection of Merahs	... ...	... ...	... ...	... ...
Fees cess under Act IV. of 1865	... ...	... ...	... ...	... ...
Revenue of enfranchised inams	... ...	... ...	... ...	... ...
Miscellaneous	... ...	... ...	... ...	... ...
Amount deducted from the beriz for the pay of village servants	1,939 0 1	1,972 14 0	33 13 11	... ...
Total...	1,939 0 1	1,972 14 0	33 13 11	... ...

Comparative Abstract of Charges under Village Service Fund, 1871-72.

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By Department Public Works.		By Revenue Department.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payment to Village Officers	1,858	...	...	...	1,914	1,914	56	...
Miscellaneous charges.	...	...	...	...	...	...	...	...
Total...	1,858	...	...	...	1,914	1,914	56	...

16. There is an increase both in the receipts and charges, which is due to a greater sum of money having been credited to the Fund from the revenue collections to meet the excess expenditure. There is still a deficit of Rupees 1,189 to be met, which will be made good from subsequent collections.

Irrigation Cess Fund.

Comparative Abstract of Receipts under Irrigation Cess Fund, 1871-72.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Amount realized	1,144 3 4	1,716 0 9	571 13 5	... ...
Miscellaneous receipts	... ...	... ...	... ...	... ...
Fines and forfeitures	... ...	... ...	... ...	... ...
Recoveries from expenditure	... .	... ...	... ...	... ...
Total...	1,144 3 4	1,716 0 9	571 13 5	... ...

Comparative Abstract of Charges under Irrigation Cess Fund, 1871-72.

Items.	Expenditure of last year.	Current year's expenditure. By Department Public Works. Allotment as finally sanctioned.	Actual expenditure.	By Revenue Department. Allotment as finally sanctioned.	Actual expenditure.	Total expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	1,607	...	...	...	1,688	1,688	81	...
Miscellaneous charges.	4	...	...	...	...	...	...	4
Total...	1,611	...	...	...	1,688	1,688	81	4
	...	...	...	...	...	...	4	...
Net increase...	...	...	...	...	...	...	77	...

17. The increase in the receipts is due to the collection of the outstanding balance of the previous year, and that in the expenditure is attributable to the payment of arrears of pay to the labourers employed in the Conservancy establishment.

18. The only source of income of this Fund is a voluntary cess contributed by the ryots of certain villages for clearing and conserving the channels feeding their tanks. Several of the ryots have refused to contribute any longer to the Fund, and the result of this will be a great falling off in the receipts and expenditure during the current year.

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Tinnevelly, 8th June 1872.

No. 238.

From R. K. PUCKLE, Esq.,
Collector of Tinnevelly.

To J. GROSE, Esq.,
Secretary to the Board of Revenue.

I have the honour to submit my annual report on the administration of Special Funds under Local Funds for the Official year 1871-72.

2. Jungle Conservancy Fund.—The total receipts from the Jungle Conservancy Fund including the actual balance on the 1st April 1871 amounted to Rupees 29,098-8-8; deducting from this Rupees 9,922-3-5, expended on forming and maintaining topes and nurseries, the unspent balance at the end of the year was Rupees 19,176-5-3.

3. Of the expenditure of Rupees 9,922-3-5, Rupees 2,336-8-7 were spent in the formation of fresh plantations and the remainder in maintaining existing topes.

4. The decrease in expenditure is owing to charges on account of avenues not having been debited to this head as in last year.

Jungle Conservancy Fund.—*Comparative Abstract of Receipts.*

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs	Rs	Rs	Rs.
Sale of trees and palmyras	20,812	7,594	.....	13,218
Recoveries of advances and unadjusted charges	1,799	664	... ...	1,135
Sale of vegetables	290	306	16	.....
Rent of Government gardens and topes	... ...	35	35	.....
Refund of unexpended balance for the purchase of seeds	... ...	7	7	.....
Do. of money spent on a tope made over to a ryot	.....	107	107	.....
Rent of palmyras in Government topes	25	.....	.....	25
Sale of produce in do.	16	.....	.....	16
Do. of an old hut	5	.....	.....	5
Do. of useless tools	4	.....	.....	4
Savings from pay of establishment	.....	7	7	.....
Sale-proceeds of thorns	.....	15	15	.....
Do. of Carolina Paddy	.....	1	1	.....
Refund of the amount debited for forming avenues and fencing Padugei	.....	65	65	.....
Do. of the unspent balance of the amount debited to planting nurseries and avenues	.....	64	64	.....
Sale-proceeds of confiscated timber	.....	2	2	... ...
Do. of grass in Government gardens	.....	22	22	.....
Do. of fruit in do.	.....	1	1	.....
Amount erroneously credited to this Fund instead of the Nanul Grass Fund	.....	3	3	.....
	22,951	8,893	345	14,403
	.....	.....	.....	345
Net decrease...	.....	.....	.....	14,058

5. I beg to refer the Board to my letters, Nos. 366, 494, and 188, dated 28th August and 14th November 1871 and 13th May 1872, from which it will be seen that the present system of conservancy is so economical that I cannot spend nearly the equivalent of the receipts of the Fund. It would be a relief to the road-cess if the charges for the upkeep of avenues could be defrayed from this Fund, and a still further relief if the sinking of wells along the roads and the repair of existing square tanks and public wells was allowed to be borne from the surplus of Jungle Conservancy. Shade and water are the greatest boons to travellers, and the money could not be spent in a more popular manner than in filling up the gaps in our avenues and providing water along the main lines of road.

Comparative Abstract of Charges.

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total expenditure.		
		Allotment.	Actual expenditure.	Allotment.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Forming new plantations and improving existing ones	5,034	...	...	...	8,077	8,077	3,043	...
Establishment for avenues, etc.	6,118	...	...	...	...	...	...	6,118
Miscellaneous charges..	1,574	...	..	...	1,189	1,189	...	385
Advance made in the year	1,232	...	...	...	656	656	...	576
	13,958	...	...	...	9,922	9,922	3,043	7,079
	...	...	...	...	...	...	...	3,043
Net decrease...	...	...	...	..	...	...	...	4,036

Nanul Grass Fund.—*Comparative Abstract of Receipts.*

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Sale of Nanul	178	53	...	125
Do. of clippings in Padugei	...	3	3	...
Coray rent	3,087	2,587	...	500
Sale-proceeds of Country Pumpkins...	...	1	1	...
Recoveries of advances and unadjusted charges	320	84	...	236
Refund of unspent balance for fencing	...	5	5	...
	3,585	2,733	9	861
	...	...	...	9
Net decrease...	...	...	...	852

Comparative Abstract of Charges.

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total expenditure.		
		Allotment.	Actual expenditure.	Allotment.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	2,995	...	...	...	2,335	2,335	...	660
Miscellaneous charges..	515	...	...	...	45	45	...	470
Advances made in the year	279	...	...	...	81	81	...	198
Total...	3,789	...	...	...	2,461	2,461	...	1,328

6. Nanul Grass Fund.—The total receipts *plus* the balance at the beginning of the year amounted to Rupees 2,823-3-3, the charges were Rupees 2,461-3-1, thus leaving an unspent balance of Rupees 362-0-2.

Pound Fund.—*Comparative Abstract of Receipts.*

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied under Section 12 of the Act	19,755	17,718	...	2,037
Sale-proceeds of cattle under do.	1,140	545	...	595
Recoveries of advances and unadjusted expenditure ...	1	409	408	...
Sale of manure	119	44	...	75
Do. of old materials	12	2	...	10
Fines on establishment	...	1	1	...
Refund of unspent balance for repairs	1	...	...	1
Sale of skins of cattle that died in the Pounds	3	...	...	3
Refund of pay	1	16	15	...
Unclaimed pay and Saderward	3	...	...	3
Refund of advance for building	...	5	5	...
	21,035	18,740	429	2,724
	...	...	...	429
Net decrease...	...	...	...	2,295

Comparative Abstract of Charges.

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total expenditure.		
		Allotment.	Actual expenditure.	Allotment.	Actual expenture.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for Pounds	12,984	...	...	...	12,632	12,632	...	352
Charge for constructing and repairing Pounds.	537	...	...	...	271	271	...	266
Miscellaneous charges.	135	...	...	...	60	60	...	75
Amount transferred to the District Road Fund	10,000	...	...	...	10,000	10,000	...	...
Advances made in the year	...	...	...	...	8	8	8	...
	23,656	...	...	...	22,971	22,971	8	693
	...	...	...	...	...	...	...	8
Net decrease...	...	...	...	...	...	...	...	685

7. Pound Fund.—The receipts *plus* the balance in hand were Rs. 28,896-9-5. Rs. 10,000 of this were transferred to District Road Fund and Rupees 12,971-2-9 were spent on the pay of Pound-keepers and construction and repair of Pounds, leaving an unspent balance of Rs. 5,925-6-8.

Of this, Rupees 5,000 has been transferred to "Surplus Pound Fund" and a moiety, or Rs. 2,500, remitted to the Collector of Chingleput on account of "Government Experimental Farms." (*Vide* Board's Proceedings, No. 506, dated 27th March 1872).

PUBLIC BUNGALOW FUND.—*Comparative Abstract of Receipts.*

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fees from travellers	1,243	864	...	379
Sale-proceeds of furniture	2	3	1	...
Grant-in-aid from Government	130	130	...	...
Recovery of advances and unadjusted charges	68	41	...	27
Sale of produce of Tamarind trees	4	8	4	...
Rent of garden belonging to a Bungalow	36	...	...	36
Undisbursed pay	1	...	...	1
Sale of old materials	4	...	...	4
	1,488	1,046	5	447
	...	...	...	5
Net decrease...	...	...	...	442

Comparative Abstract of Charges.

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total expenditure.		
		Allotment.	Actual expenditure.	Allotment.	Actual expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment	939	...	...	...	945	945	6	...
Batta to pensioned Sepoys	67	...	...	...	61	61	...	6
Purchase and repair of furniture	136	...	...	...	98	98	...	38
Miscellaneous charges..	133	...	...	...	407	407	274	...
Advances in the current year	68	...	...	...	41	41	...	27
Cost of supervision of repair by Public Works Department at ten per cent. ...	1	...	...	...	...	...	...	1
	1,344	...	...	...	1,552	1,552	280	72
	...	...	...	...	...	...	72	...
Net increase...	...	...	...	...	...	...	208	...

8. PUBLIC BUNGALOW FUND.—The actual income of the year was Rupees 916-8-5 and the grant-in-aid Rupees 130, balance in hand from last year Rupees 210-4-6, total Rs. 1,256-12-11.

9. The expenditure during the year was Rupees 1,552-6-6, or Rupees 295-9-7 over and above the receipts. This was unavoidable, owing to the execution of emergent repairs to the bungalows. Application was made in my letter No. 127, dated 10th April 1872, for a transfer of Rupees 250 from the surplus balance of other districts to meet this over-expenditure.

Tuticorin, Panagudi, Kovilpatti, Virdupatti and Nanguneri.

10. Five bungalows were repaired during the year.

ENDOWMENT FUND.—*Comparative Abstract of Receipts.*

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Revenue derived from inams, etc.	...	259	...	...
Income from water-pandal inams	...	27	...	...
Total...	...	286	...	...

Comparative Abstract of Charges.

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total expenditure.		
		Allotment.	Actual expenditure.	Allotment.	Actual expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment	...	...	...	...	74	74	...	...
Miscellaneous charges..	...	...	...	...	20	20	...	...

11. ENDOWMENT FUND.—All Government chuttrums and private chuttrums under Government management were transferred to the Local Fund Board in Government Proceedings No. 762, dated 9th December 1871.

12. The endowments of certain other chuttrums that were not thus transferred were attached for default of the trustees to keep the chuttrums in proper repair. These repairs are now being executed.

Anayapa Pillai Chuttrum. Attinthu Madam.
Muttukrishna Naik's do. Sivalaperi Chuttrum.
Kalakad do. Urumangalam do.

13. The receipts under this head amounted to Rupees 286, expenditure Rupees 94, and the balance on the 31st March 1872 was Rupees 192.

VILLAGE SERVICE FUND.—*Comparative Abstract of Receipts.*

Items.	Last year.	Current year.	Increase.	Decrease.
	RS	RS.	RS.	RS.
Deductions from the gross heriz of village	51,635	51,939	304	...
Desakaval fees	1,153	804	...	349
	52,788	52,743	304	349
	...	...	...	304
Net decrease...	...	...	...	45

Comparative Abstract of Charges.

Items.	Expenditure of last year.	Current year's expenditure.				Total expenditure.	Increase.	Decrease.
		By P. W. D.		By R. D.				
		Allotment.	Actual expenditure.	Allotment.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payment of Village Officers, etc.	52,308	...	...	...	52,327	52,327	19	...

14. Village Service Fund.—This Fund is composed of Desakaval fees and deductions from assessment on account of Village Officers.

15. The receipts and expenditure were Rupees 52,743 and 52,327, respectively, or nearly the same as last year.

Coimbatore, 28th August 1872.

No. 139.

From A. WEDDERBURN, Esq.,
Collector of Coimbatore,

To J. GROSE, Esq.,
Secretary to the Board of Revenue.

I have the honour to submit the Special Fund Report of 1871-72, as required in Board's Circular Memorandum No. 785 of 13th June 1872.

2. The annexed abstract shows the aggregate transactions of the several Funds :—

Funds.	Balance brought forward.			Receipts during the year.			Total.			Expenditure during the year.						Balance at the close of the year.		
										By the Revenue Department.			By the Public Works Department.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Jungle Conservancy Fund..	1,599	10	3	7,131	3	8	8,730	13	11	4,761	13	6	186	14	4	4,948	11	10	3,782	2	1
Nanul Grass Fund	877	5	4	229	0	0	1,106	5	4	498	0	0	...	...	...	498	0	0	608	5	4
Pound Fund ...	9,519	12	6	8,482	2	8	18,001	15	2	10,757	12	5	329	12	9	11,087	9	2	6,914	6	0
Public Bungalow Fund ...	1,062	10	11	1,896	0	0	2,958	10	11	1,255	4	11	1,017	5	9	2,272	10	8	686	0	3
Endowment Fund	3,016	11	5	1,169	1	6	4,185	12	11	1,231	11	0	220	0	11	1,451	11	11	2,734	1	0
Village Service Fund	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Process Service Fund in the Revenue Department ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Irrigation Cess Fund	18,911	6	9	13,182	15	0	32,094	5	9	11,002	11	3	...	...	...	11,002	11	3	21,091	10	6
Total ..	34,987	9	2	32,090	6	10	67,078	0	0	29,507	5	1	1,754	1	9	31,261	6	10	35,816	9	2

The opening balance under the Endowment Fund shown above is exclusive of Rs. 1,016-0-3 transferred to Local Funds on account of Chuttrums—*vide* Government Order No. 412 of 31st August 1871, Financial Department.

3. The following abstract shows the transactions of the year under report as compared with those of the preceding year :—

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund	1,473	7,131	5,658	...	2,439	4,949	2,510	...
Nanul Grass Fund	338	229	...	109	300	498	198	...
Pound Fund	9,107	8,482	...	625	7,170	11,087	3,917	...
Public Bungalow Fund	2,134	1,896	...	238	2,881	2,272	...	609
Endowment Fund	7,661	1,169	...	6,492	7,149	1,452	...	5,747
Village Service Fund	...	...	...	...	...	...	...	...
Process Service Fund in the Revenue Department	...	...	...	...	...	...	...	...
Irrigation Cess Fund	13,718	13,183	...	535	12,205	11,003	...	1,202
Total...	34,431	32,090	...	2,341	32,194	31,261	...	933

4. Jungle Conservancy Fund.—The receipts from Jungle Conservancy Funds were derived from the undermentioned sources :—

No.	Items.	Last year.	Current year.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
1	Sale of Trees	605	751	146	...
2	Recoveries of advances and unadjusted charges	470	1,891	1,421	...
3	Rent of Palmyra trees	...	4,106	4,106	...
4	Miscellaneous receipts	398	383	...	15
	Total...	1,473	7,131	5,658	...

The increase under item 2 is nominal. Rupees 1,241-12-0 were advanced during the year and were fully recovered, as also the full outstanding balance of advances made during the previous year, viz., Rupees 648-13-4. Item No. 3 is a source of receipt newly credited to the Fund during the current year by transfer from under the head of "Land Revenue, Miscellaneous," under the orders in Revenue Board's Proceedings No. 2,413 of 15th June 1871.

5. The expenditure was incurred under the following heads :—

No.	Items.	Last year's expenditure.	Current year's expenditure.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
1	Formation of Topes and Plantations ...	733	1,184	451	...
2	Improvement and maintenance of do. ...	300	2,523	1,936	...
3	Establishment for Topes	287			
4	Miscellaneous charges	...	...	...	...
5	A[illegible]e in the year	1,119	1,242	123	
6	Cost of supervision by the Public Works Department	...	...	...	...
	Total...	2,439	4,949	2,510	...

The increase under Item No. 1 is due to a larger number of, and more extensive, topes having been formed during the year under report at the places noted in the margin. No trees were planted in Boodinuttum tope, but the necessary preliminaries have been almost completed. The increase under Items 2 and 3 has arisen from eleven topes having had to be improved and maintained during the year under report against six in the preceding year.

1871-72.	Cost.	No. of trees planted.
	Rs.	
1 Cholamadavy	68	100
1 Boodinuttum	56	...
1 Naranapooram	170	165
1 Tiroopoor	270	128
1 Sooloor	270	195
1 Coimbatore Huzur Cutcherry compound	350	261
Total...	1,184	849

6. Nanal Grass Fund.—The receipts under Nanal Grass Fund amounted to Rs. 229 against Rupees 338 of the preceding year; while the expenditure amounted to Rupees 498, viz., Rupees 300 for establishment to look after the Nanal plantations in Caroor taluq, and Rs. 198 for planting Nanal along the channel banks in the Oodoomalapettah taluq. The balance of Rupees 608 still remaining under this Fund at the end of the year is a portion of the accumulated balance of former years.

7. Pound Fund.—The receipts under Pound Fund are detailed in the following Memorandum :—

No.	Items.	Last year.	Current year.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
1	Fines levied on stray Cattle	7,200	7,034	...	166
2	Sale proceeds of do.	1,875	1,278	...	597
3	Recoveries of advances and unadjusted charges	...	162	162	...
4	Miscellaneous receipts	32	8	...	24
	Total...	9,107	8,482	...	625

8. The expenditure was as follows :—

No.	Items.	Expenditure of the past year.	Current year's expenditure.			Increase.	Decrease.
			By Public Works Department.	By Revenue Department	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Establishment for Pounds.	2,440	...	1,723	1,723	...	717
2	Charges for constructing and repairing Pounds...	684	330	788	1,118	434	...
3	Miscellaneous charges ...	...	...	9	9	9	...
4	Amount transferred to the District Road Fund ...	4,000	...	6,000	6,000	2,000	...
5	Cost of supervision by the Public Works Department	46	...	...	...	...	46
6	Advances made during the year			2,238	2,238	2,238	...
	Total...	7,170	330				

The decrease under Item No. 1 is in consequence of the abolition of salaried Pound-keepers from November 1871, from which date the system of appointing Village Officers as ex-officio Pound-keepers with an allowance of 25 per cent. on collections, has been introduced in this district, as proposed in my letter to the Board, No. 258, of 25th October 1871. The result has been that all the Pound-keepers have been remunerated, whereas formerly only a fraction of them were. As regards the increase under Item No. 2, fifteen new pounds were built during the current year and seventeen were repaired, against three and nine constructed and repaired in 1870-71. One pound at Pollachy was built by the Public Works Department under the Revenue Board's sanction, No. 4,670, of 10th November 1871, at a cost of Rupees 309, and another at Coogaloor was completed with an expenditure of Rupees 19-13-0 over the previous year's outlay of Rupees 260-13-0 by the same agency. The others are very inexpensive pounds, costing from Rupees 30 to 50 each, constructed by the Revenue Department. I advocated the establishment of this description of pounds, one to each important village, and fixed 784 as the minimum number to be made up for the district. With the 15 constructed during the year under report, we have 277 pounds at present; 45 more were being constructed, for which an advance of Rupees 1,819-1-0 was made in 1871-72 and will be worked up in 1872-73.

9. Public Bungalow Fund.—The annexed statement shows the details of receipts and disbursements under the head of Public Bungalow Fund:—

Receipts.

No.	Items.	Last year.	Current year.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
1	Fees from Travellers	635	702	67	...
2	Rent of Bungalows	563	120	...	443
3	Sale proceeds of furniture	...	...	...	...
4	Grant-in-aid from Government	850	850	...	...
5	Recoveries of Advances	70	195	125	...
6	Miscellaneous receipts	16	29	13	...
	Total...	2,134	1,896	...	238

Expenditure.

No.	Items.	Last year's expenditure.	Current year's expenditure. By Public Works Department.	Current year's expenditure. By Revenue Department.	Current year's expenditure. Total.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Establishment...	335	...	381	381	46	...
2	Batta to pensioned Sepoys ...	135	...	135	135	...	...
3	Purchase and repair of furniture	99	...	337	337	238	...
4	Advances during the year ...	70	...	195	195	125	...
5	Repair of Bungalows	1,320	1,017	153	1,170	...	150
6	Cost of supervision by the Public Works Department ...	138	...	...	...	...	138
7	Miscellaneous charges ...	784	...	55	55	...	729
		881	1,017	1,256	2,273	...	608

The decrease under item No. 2 of receipts was in consequence of the bungalow at Coimbatore rented during the preceding year not having been so occupied during the year under report. The rent recovered, Rupees 120, was on account of the Konghiem Bungalow. The increase under Item No. 1 of expenditure arose from the necessity of employing an establishment at the Coimbatore Bungalow, which was not necessary when it was rented. The increase under Item 3 was also chiefly to provide the same bungalow with furniture under the sanction of the Revenue Board, No. 1,935, of 9th May 1871. The item of Miscellaneous Charges (No. 7), last year, included a special transfer of Rupees 625 to the District Officer's Bungalow Fund; hence chiefly the large decrease under this head during the year under report.

From the above it will be seen that the receipts were 822, rent and fees, against 2,078, establishment, repairs, and other outlay.

The Government contribution of Rupees 850 has been withdrawn, and the bungalows have been taken over by the Local Boards rather than being sold for probably very little. It will now be incumbent on the Local Fund Board to reduce charges so as to equalize the amount, and not cause the bungalows to be a burden on the public funds.

10. Endowment Fund—*Chuttrums and Lungherkhanas.*—The subjoined abstract shows the receipts under Endowment Fund.

No.	Items.	Last year.	Current year.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
1	Fixed allowance from Government... ...	5,040	192	...	4,848
2	Revenue derived from Inams	1,409	964	...	445
3	Recoveries of advances and unadjusted charges	570	5	...	565
4	Miscellaneous receipts	643	8	...	635
	Total...	7,662	1,169	...	6,493

The whole of these institutions supported by the above Fund have been transferred to the Local and Municipal Funds; hence the decrease in Item No. 1. The decrease under Item No. 2, is due to delay in collections. The decrease under Miscellaneous Receipts is Rupees 635, Rupees 600 of which was a special contribution made last year by the Famine Relief Committee.

11. The charges were as follow:—

		Last year's expenditure.	Current year's expenditure. By Public Works	Current year's expenditure. By Revenue De-	Current year's expenditure. Total.	Increase.	De-
						Rs.	Rs.
1	Establishment ...					...	3,799
2	Cost of feeding indigent persons				45	...	287
	... ...	570	...	5	5	...	565
	neous charges... ...	1,642	220	325	545	...	1,097
	Total...	7,199	220	1,231	1,451	...	5,748

The decrease in expenditure is owing to the transfer as noted in the previous paragraph. The decrease in Item No. 2 was caused by a less number of paupers having been fed during the year, viz., 7,047 against 7,441 in 1870-71. The prices of grain were also cheaper during 1871-72.

12. The balance under Endowment Fund is Rupees 2,734-1-0 at the end of the year, of which Rupees 1,806-10-10 were due to the Coimbatore Municipality on account of the Lunghar-khana transferred to that body in Revenue Board's Proceedings, No. 5,111, of 20th December 1871; and Rupees 136-2-6 to Errode Municipal Commissioners on account of two Chuttrums at Errode transferred to them in Government Order, No. 795, of 14th December 1871, Financial Department. These Institutions were handed over during 1872-73.

13. IRRIGATION CESS FUND.—The receipts of Irrigation Cess Fund amounted to Rs. 13,183 and the expenditure to Rupees 11,003, as shown in statements below:—

Receipts.

Particulars.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Amount of Cess realized	12,201	10,442	...	1,759
Advances during the year...	...	271	271	...
Miscellaneous receipts	1,517	2,470	953	...
Total...	13,718	13,183	...	535

Expenditure.

No.	Items.	Last year's expenditure.	Current year's expenditure.			Increase.	Decrease.
			By Public Works Department.	By Revenue Department.	Total.		
		RS.	RS.	RS.	RS.	RS.	RS.
1	Establishment	10,232	...	9,654	9,654	...	578
2	Repairs of Irrigation works.	1,890	...	1,049	1,049	...	...
3	Miscellaneous Charges... ...	83	...	29	29	...	...
4	Advances during the year ...	...	...	271	271	...	...
	Total...	12,205	...	11,003	11,0		

...cess of receipts over expenditure is Rupees 2,180,

...foot-bridges acro...
...are in hand.

...other works

OOTACAMUND, 24th July 1872.

No. 82.

From J. R. COCKERELL, ESQ.,
Commissioner of the Nilgiris.

To J. GROSE, ESQ.,
Secretary to the Board of Revenue.

I HAVE the honour to submit my report on the Special Funds of the Nilgiri District for the Official year 1871-72 prepared in accordance with the Board's instructions conveyed in their Circular Memorandum, No. 785, of 13th June 1872.

JUNGLE CONSERVANCY FUND.—Under this head the receipts and expenditure during the year were as follow :—

	RS.	A.	P.
Balance, 1st April 1871	6,675	11	4
Receipts	14,741	14	9
Total receipts...	21,417	10	1
Expenditure	10,066	6	0
The closing balance was	11,351	4	1

In 1870-71, 82,000 Blue Gums were put down in seventy-nine acres of land. The operations of the year under report were not quite so extensive as the summary given below will show :—

Ootacamund Side.

14,520 Blue Gum at Governor's Sholah, about 12 Acres.
33,880 do. at Kullee Sholah, ,, 28 ,,

Wellington Side.

24,200 do. at Ralia Sholah ,, 20 ,,
Total... 72,600 60 ,,

With regard to illicit felling Major Murray remarks that there has been extensive felling of valuable timber, such as Teak and Vengay; but that one Periathumby, of Kartairy, the chief offender, has been detected, prosecuted, and heavily punished. There were nineteen cases of theft and mischief successfully prosecuted during the year by the Jungle Conservancy Department in which sixty-three persons were convicted.

The village topes, ten in number, were named and puttas issued specifying the villages entitled to participate in the advantages to be derived from them.

POUND FUND.—The receipts under this Fund amounted to Rupees 860-12-6, which with the balance on 1st April 1871 made the total assets Rupees 1,038-11-5.

The charges amounted to Rupees 572-13-9, viz., for—

	RS.	A.	P.
Establishment	480	0	0
Repairs to Pounds	85	0	0
Miscellaneous	7	13	9

The balance on 1st April 1872 was Rupees 465-13-8.

Of the six Pound-keepers in the districtfour are village servants, as required by Section 6 of Act I. of 1871.

PUBLIC BUNGALOW FUND.—The receipts of this Fund during the year amounted to Rupees 4,587-8-0, made up of the following items :—

	RS.	A.	P.
Balance of the Bungalow Fund on 1st April 1871	940	5	9
Annual grants-in-aid by Government	510	0	0
Fees from travellers	126	0	0
Rent from the lessees of the Pykara and Neddiwuttum Bungalows...	331	8	0
Net amount transferred from the Bungalow Funds of the Presidency, as per Board's Proceedings, No. 53, of 8th January 1872	3,620	0	0
Total...	5,527	13	9

The expenditure amounted to Rupees 5,391-15-6, distributed as follows:—

	Rs.	A.	P.
Establishment	232	0	0
Furniture for the Neddiwuttum Bungalow sanctioned in Board's Proceedings, No. 4,240, of 3rd October 1871	246	0	0
Contingent charges	23	0	0
Re-roofing the Neddiwuttum Bungalow, sanctioned in G. O., No. 523, of 1st March 1869, Revenue Department	3,000	0	0
Re-constructing the stable and cook-house at Pykara, sanctioned in G. O., No. 2,102, of 13th December 1871, Revenue Department..	1,750	0	0
Painting the Avalanche Bungalow	105	0	0
Public Works expenditure as advised by the Accountant-General, *vide* his Memorandum, No. 7,575, of 15th February 1872, ...	15	15	6
Trifling repairs to the Seegoor Bungalow	20	0	0
Total...	5,391	15	6

The receipts exceeded the expenditure by Rupees 135-14-3. The lease of the Kulhutty Bungalow terminated on the 31st October 1871, when an establishment, consisting of a peon and sweeper, was entertained.

The Neddiwuttum Bungalow was leased for a further period of three years from 1st July last at an enhanced rental of Rupees 25 per mensem.

Village Service Fund.—The receipts under Village Service Fund including the balance on 1st April 1871 amounted to Rupees 223 and the payments to Rupees 162.

The usual statements are herewith forwarded.

Exd. A. S. Rodgers.

Salem, 25th November 1872.

No. 292.

From C. T. LONGLEY, Esq.,
Collector of Salem.

To J. GROSE, Esq.,
Secretary to the Board of Revenue.

I have the honour to submit the annual report on the Special Local Funds operations of this district during the past official year 1871-72, with the necessary statements.

2. Statement No. 1 shows the income realized and the charges incurred during the year under the several Funds. The enclosure to the above explains the variations of receipts in the last two years. Statement No. 2 shows the particulars of expenditure of all the Funds. No. 3 is a blank statement of Lungkerkhanas and Chuttrums, there being no transactions under these Funds in this district. No. 4 explains the condition of the Travellers' Bungalows in the district.

3. The subjoined abstract shows the operations of the several Funds during the year under report.

Funds.	Balance.	Receipts during the year.	Total.	Expenditure during the year.			Balance at the end of the year.
				By R. D.	By P. W. D.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund	72,372 2 0	29,807 10 10	1,02,179 12 10	34,167 5 9	... ...	34,167 5 9	68,012 7 1
Nanul Grass Fund..	1,002 11 4	376 1 0	1,378 12 4	186 13 4	... ...	186 13 4	1,191 15 0
Pound Fund... ...	2,075 10 1	9,593 8 0	11,669 2 1	9,873 14 11	... ...	9,873 14 11	1,795 3 2
Public Bungalow Fund	3,960 10 5	1,164 12 11	5,125 7 4	3,586 6 6	... ...	3,586 6 6	1,539 0 10
Endowment Fund..	....	....	....	....	... ...	....	....
Village Service	434 8 5	95,614 3 11	96,048 12 4	79,713 12 7	... ...	79,713 12 7	16,334 15 9
Process Service Fund, Revenue Department ...	....	....	....	....	... ...	....	....
Irrigation Cess ..	....	....	....	....	... ...	....	....

4. The following abstract shows the receipts and charges under the several Funds, compared with those of the previous year 1870-71.

Items.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund	38,282	29,808	.....	8,474	14,782	34,167	19,385	.....
Nanul Grass Fund	272	376	104	.....	.....	187	187	.....
Pound Fund	8,455	9,593	1,138	.....	7,870	9,874	2,004	.....
Public Bungalow Fund...	1,222	1,165	.....	57	294	3,586	3,292	.....
Village Service Fund	97,479	95,614	.....	1,865	97,682	79,714	.....	17,968

5. Jungle Conservancy Fund.—The particulars of receipts under this Fund compared with similar results of the previous year, are as follows :—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on Fuel, Firewood, and Bamboos	...	...	...	...
Rent of Jungles	...	...	...	...
Sale of trees	1,846	2,366	520	...
Fees of Charcoal burners	...	...	...	...
Recoveries of advances and unadjusted charges	273	1,582	1,309	...
Miscellaneous receipts	36,162	25,859	...	10,303
Total ...	38,281	29,807	1,829	10,303

6. The decrease under item Miscellaneous receipts is owing to the transfer to Local Funds (District Road Fund) of the rent and produce of avenue trees. The increase under the other two items calls for no special remarks.

7. The particulars of charges under the above Fund compared with those of the previous year, are shown in the following abstract.

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total expenditure.		
		Allotment.	Actual expenditure.	Allotment.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh plantations and topes ..	8,173	...	...		28,321	28,321	20,148	...
Maintenance of avenues	3,562	...	...		...	...	...	3,562
Commission for the collection	...	...	...	56,480	...	...	..	...
Establishment for avenues...	2,396	...	...		1,426	1,426	...	970
Miscellaneous charges...	415	...	...		3,019	3,019	2,604	...
Advances made in the year	235	...	...		1,401	1,401	1,166	
Total...	14,781	...	...	56,480	34,167	34,167	23,918	4,532

8. The total expenditure during the year under report amounted to Rupees 34,167, against Rupees 14,781 in the previous year, thus showing a net increase of Rupees 19,856, from which it will be seen that there is some prospect of the large balance of the Fund being shortly reduced. The principal item of increase is of course in the formation of fresh topes, which shows an expenditure of Rupees 20,000 over the previous year. Vigorous efforts are being made to plant topes on all sides, particularly in those parts of the district where planting has hitherto been neglected. Charges incurred in the purchase of tools and plant during the year are entered under 'Miscellaneous charges;' under the same head is also entered the rent from Avenues transferred to Local Funds. The decrease under Establishment is owing to their being no Avenue establishment as there was in the previous year.

9. Nanul Grass Fund.—The total receipts amounted to Rupees 376, against Rupees 272 of the previous year. The Fund being now under the management of the Revenue Department, and the supervision in consequence greater, its income is likely to increase annually. The only expenditure is on account of Establishment, which amounted to Rupees 187.

10. Pound Fund.—The transactions of this Fund compared with those of the year 1870-71, are as follows :—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray cattle under Section 12 of Act 3 of 1857	5,763	7,204	1,441	...
Sale proceeds of do. under do.	1,693	1,097	...	596
Recoveries of advances and unadjusted charges	...	94	94	...
Miscellaneous receipts...	998	1,199	201	...
Total...	8,454	9,594	1,736	596

11. The increase under 'Fines' is owing to the Pound-keepers being compelled to attend regularly at their Pounds to receive stray cattle. The other items of increase call for no special remarks, as they are of a fluctuating nature.

12. The charges under this Fund are shown in the following abstract :—

Items.	Expenditure of last year.	Current year's expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total expenditure.		
		Allotment.	Actual expenditure.	Allotment.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for pounds	1,879	...	...		2,142	2,142	263	...
Charges for constructing and repairing pounds	221	...	...		470	470	249	...
Miscellaneous charges...	1,770	...	...		1,737	1,737	..	33
Advance made in the year... ...	...	...	...	8,000	125	125	125	...
Cost of supervision by the P. W. D. at 10 per cent....	...	...	...		...	...	...	...
Amount transferred to District Road Fund now called Local Fund...	4,000	...	...		5,400	5,400	1,400	...
Total...	7,870	...	...	8,000	9,874	9,874	2,037	33

13. The small variations under these heads call for no special remark. The surplus transferred to Local Funds, however, show an increase of Rupees 1,400, the amount being Rupees 5,400 against Rupees 4,000 in 1870-71, leaving a balance at the close of the year of Rupees 1,795.

14. PUBLIC BUNGALOW FUND.—The following is a comparative abstract of receipts under the Fund:—

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fees from Travellers...	82	57	...	25
Sale proceeds of Furniture	13	69	56	...
Do. of Bungalows	...	...	...	...
Grant-in-aid from Government	1,020	1,020	...	...
Recoveries of advances and unadjusted charges	...	...	...	...
Miscellaneous receipts	106	19	...	87
Total...	1,221	1,165	56	112

15. The above fees were received from only five Government Bungalows, all the others being under the management of the District Officers. The whole of the bungalows have, however, now been taken over by the Local Fund Board ; consequently the transactions for the current year will be larger.

16. The charges under the Fund are shown in the following abstract:—

Items.	Expenditure of last year.	Current year's expenditure. By P. W. D. Allotment.	By P. W. D. Actual expenditure.	By R. D. Allotment.	By R. D. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment ...	120	...	...		120	120	...	...
Batta to Pensioned Sepoys	133	...	...		134	134	1	...
Purchase and repair of furniture ...	22	...	...	500	...	...	..	22
Miscellaneous charges	19	...	...		3,332	3,332	3,313	...
Advances made in the year	...	...	...		...	...	...	...
Total...	294	...	...	500	3,586	3,586	3,314	22

17. The increase under "Miscellaneous charges" is owing to the transfer of a sum of Rupees 3,300 to the Nilgiri Hills under the Board's Order.

18. VILLAGE SERVICE FUND.—The following abstract shows the receipt of the Fund compared with that of the previous year:—

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Collection of Merahs	...	...	...	...
Revenue of enfranchised Inams...	...	...	...	...
Fee Cess under Act IV. of 1865	...	...	...	...
Miscellaneous receipts	97,479	95,614	...	1,865
Total...	97,479	95,614	...	1,865

19. The decrease compared with the anticipated receipts is small and calls for no special remark.

20. The following is the statement of charges under this Fund:—

Items.	Expenditure of last year.	Current year's expenditure. By P. W. D. Allotment.	By P. W. D. Actual expenditure.	By R. D. Allotment.	By R. D. Actual expenditure.	Total expenditure.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Payment to village officers	97,683	...	...	1,08,000	79,713	79,713	...	17,970

21. The decrease is owing partly to a decrease in the revenue in consequence of extensive relinquishments, and partly to the pay of the village servants not being fully drawn within the end of the official year.

22. I regret the delay that has occurred in submitting this report owing to so many clerks in my office establishment being laid up with dengue.

MANGALORE, 25th November 1872.

No. 1,432.

From H. S. THOMAS, Esq.,
Collector of South Canara,

To J. GROSE, Esq.,
Secretary to the Board of Revenue.

I HAVE the honour to submit my Annual Report on the operation of the Special Local Funds of this District for the past official year 1871-72, accompanied by the usual Statements.

2. The Special Local Funds remaining in this district, after the abolition of the District Road Fund under Madras Act IV. of 1871, are only the following :—

1. Jungle Conservancy Fund.
2. Pound Fund.
3. Public Bungalow Fund.
4. Village Service Fund.

3. The subjoined two statements show at a glance, the one the actual receipts and charges of each during the year under report, and the other the same transactions compared with those of the preceding year :—

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year.			Balance at the end of the year.
				By the R. D.	By the P. W. D.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund...	1,361 14 1	335 1 6	1,696 15 7	1,527 13 0	... ...	1,527 13 0	169 2 7
Pound Fund ...	866 10 9	488 9 9	1,355 4 6	622 13 2	... ...	622 13 2	732 7 4
Public Bungalow Fund ...	722 11 2	2,769 15 6	3,492 10 8	930 12 2	494 1 1	1,424 13 3	2,067 13 5
Village Service Fund	2,666 15 6	33,974 11 3	36,641 10 9	30,674 2 11	... ...	30,674 2 11	5,967 7 10
Total...	5,618 3 6	37,568 6 0	43,186 9 6	33,755 9 3	494 1 1	34,249 10 4	8,936 15 2

Comparative Abstract.

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund	1,769	335	...	1,434	1,307	1,528	221	...
Pound Fund	485	489	4	...	532	623	91	...
Public Bungalow Fund ...	1,100	2,770	1,670	...	782	1,425	643	...
Village Service Fund ...	33,974	33,975	1	...	31,587	30,674	...	913
Total...	37,328	37,569	1,675	1,434	34,208	34,250	955	913

4. JUNGLE CONSERVANCY FUND.—The receipts of this fund amounted for the whole year to only Rupees 335-1-6 against Rupees 1,769 in the preceding year, the result being a decrease of Rupees 1,434 below the receipts of 1870-71. This large falling off is due chiefly to the absence this year among the items of receipts of any income derived from the sale of firewood jungles, the sale proceeds of which had swelled the previous year's receipts. There are now but few such

	1871-72.	1870-71.
	Rs.	Rs.
Sale of Firewood jungles.....	...	1,095
Sale of Trees	277	514
Miscellaneous receipts	58	160
Total...	335	1,769

jungles available for sale along the coast, which has almost entirely been denuded of brushwood under the former License and Voucher system, and even the few remaining tracts are so much encumbered with private claims that it was thought unadvisable to interfere with any of them pending the settlement of the general question of Forest and Kumaki privileges of this district which is now before Government.

5. Out of the available funds, including the balance in hand of the previous year, an outlay of Rupees 1,527-13-0 was incurred during the year under report. Of this Rupees 193-15-10 consists of refunds and miscellaneous charges, and the balance, Rupees 1,333-12-2, was the actual expenditure incurred on works. This was distributed as follows :—

	RS.	A.	P.
Improvement and maintenance of Fuel preserves at Chembugudde and Kuttyar	145	0	0
Do. of the Tope at Urva	156	8	0
Do. of the Casuarina plantation at Ullal	467	5	11
Experimental Teak plantation at Kanyangai on the bank of the Kavai river	350	0	0
Maintenance of the Fuel preserve at Pottaje near Bantwal	65	15	3
Do. do. at Sabladi in the Kundapur Taluq ...	100	0	0
Do. of the Cinchona and Teak plantation at Nagawady	49	0	0
	1,333	13	2

6. The firewood preserves generally are doing well. It was intended to extend them annually, but funds are not available.

7. The Casuarina and Honne plantations at Ullal in particular, which were commenced merely as an experiment, have proved a decided success, and the trees are rapidly growing. The plantation is capable of extension for miles, and it is to be regretted that funds are not available.

8. The experimental Cinchona plantation at Nagawady has, under orders of Government, been entrusted to the care of the Potail of the village, who looks after the plants for a small monthly remuneration.

9. Pound Fund.—The receipts and charges connected with this fund are given below :—

Items.	Last year.	Current year.	Increase.	Decrease.
Receipts.	RS.	RS.	RS.	RS.
Fines levied and sale proceeds of stray Cattle.	485	489	4	...
Miscellaneous receipts	...	...	...	...
Total...	485	489	4	...
Charges.				
Establishment for Pounds and construction and repair of Pounds	131	623	492	...
Miscellaneous charges	...	...	...	...
Transferred to District Road Fund	400	...	...	400
Total...	531	623	492	400

10. There were in all twelve Cattle pounds in the district at the close of the official year 1870-71, but as this number was found insufficient fifteen more pounds were proposed for construction at different places in each taluq. All the additional pounds were built during the year with the exception of one in the Udipi Taluq, which has since been completed.

11. Public Bungalow Fund.—The transactions of this fund, as compared with those of the preceding year, are detailed in the subjoined statement :—

Items.	Last year.	Current year.	Increase.	Decrease.
Receipts.	RS.	RS.	RS.	RS.
Fees from Travellers...	516	349	...	167
Rent of a Bungalow...	...	210	210	...
Sale of Bungalows and Musaferkhanas	91	...	...	91
Do. of furniture	...	21	21	...
Grant-in-aid from Government	470	470	...	...
Miscellaneous receipts	22	...	...	22
Amount transferred from other districts ...	...	1,720	1,720	...
Total...	1,099	2,770	1,951	280
Charges.				
Establishment	429	400	...	29
Repair of Bungalows and Musaferkhanas ...	272	1,012	740	...
Purchase and repair of Furniture	15	...	...	15
Miscellaneous charges	66	12	...	54
Total.....	782	1,424	740	98

12. The receipts from the Public Bungalow Fee Fund of this district are too small to admit of the bungalows being kept up from the local income unaided by the usual grant from Government. This grant having been withdrawn arrangements have to be made for the disposal of such of these buildings as are not self-supporting, and I will shortly address the Board on this subject with reference to paragraph 3 of their Proceedings, dated the 3rd September last, No. 1,755.

13. Village Service Fund.—The transactions of this fund call for no particular remark. The receipts, amounting to Rupees 33,974-11-3, consist of a portion of the Land-tax deducted and credited to this fund for payment to the Village establishment. The disbursement of Rupees 30,674-2-11 represents the salary of the village servants paid during the year.

Vytheey, 9th December 1872.

No. 279.

From A. MACGREGOR, Esq.,

Collector of Malabar,

To J. GROSE, Esq.,

Secretary to the Board of Revenue.

I have the honour to submit my Report on the Administration of the Special Funds for the official year 1871-72 as constituted under the old Local Fund Act.

2. It consists of Pound Fund, Public Bungalow Fund, and Village Service Fund; the Jungle Conservancy, Nanal Grass, and Irrigation Cess Funds not being in existence here. Under orders from the Board of Revenue the Public Bungalow Fund has, however, been transferred to Local Funds formed under the new Act.

3. Pound Fund.—Under this fund the year under report commenced with a balance of Rupees 1,727-8-0, which, with the receipts, increased the available assets to Rupees 3,750-6-6. The expenditure incurred amounted to Rupees 1,608-4-10, leaving a balance of Rupees 2,142-1-8.

4. The subjoined is an abstract of this fund:—

	Rs.	A.	P.
Balance at the beginning of the year	1,727	8	0
Actual collections	2,022	14	6
Total...	3,750	6	6
Charges	1,608	4	10
	2,142	1	8

5. The principal items of revenue making up the total income are—

	Rs.	A.	P.
Fines on stray Cattle	1,894	0	10
Sale proceeds of do.	128	13	8

which show a decrease of Rupees 343 as compared to the income of the previous year, owing to ordinary causes. There is nothing to call for any special notice under expenditure which comprises—

	Rs.	A.	P.
Establishment for Pounds	1,077	5	4
Charges for constructing and repairing Pounds ...	530	15	6

6. Public Bungalow Fund.—The opening balance to the credit of this fund amounted to Rupees 1,692-4-7. The receipts of the year were Rupees 3,304-1-1. The expenditure was Rupees 4,233, leaving a balance of Rupees 763-5-8.

7. The particulars of receipt are as shown below:—

	Rs.	A.	P.
Fees from travellers...	1,714	0	10
Rent from Bungalows	260	0	0
Grant-in-aid do.	1,090	0	0
Miscellaneous	240	0	3
Total...	3,304	1	1

The items of receipts do not require any notice as the fluctuations are owing to ordinary causes.

The expenditure amounted to Rupees 4,233. The details are shown below:—

	Rs.	A.	P.
Establishment	2,415	10	2
Construction and repairs...	1,715	8	9
Miscellaneous	101	13	1
Total...	4,233	0	0

No new bungalows were constructed during the year under report.

8. Village Service Fund.—The balance in favour of this fund at the beginning of the year was Rupees 5,509, and the receipts Rupees 94,949-6-4, making a total of Rupees 1,00,458-6-4. The expenditure amounted to Rupees 84,048-0-1, leaving a balance of Rupees 16,410-6-3.

Jud. 1495/73

It will be observed from the Statement No. 1 that accompanied the report of the previous year that the balance at the close of that year was Rupees 2,49,558-4-4. Under G. O., dated 23rd April 1872, No. 663, this balance was reduced to Rupees 5,509 owing to certain adjustments between Imperial and Special Funds consequent upon the erroneous debits made to Imperial Funds in the years 1866-67 to 1868-69.

The income of this fund as the Board are aware is the 10 per cent. on the net assessment in some of the taluqs of South Malabar alone, North Malabar being excluded on the ground that the assessment there is comparatively heavier than in the south. The expenditure incurred constitutes the pay of Amshom servants, etc., in all the taluqs of Malabar.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~. Proc.

of the Board of Revenue,
dated 1st August 1873, No.
1462.

Order thereon. Ordered.
26 Sept. 1873. No. 1383

The Governor in Coun-
-cil observes that the late
date at which this Re-
-port on the Special
Local Funds for the year
1871-72 has been sub-
-mitted, deprives it of
interest, and any review
of it would, for all
practical

G 626. Sept/73 No. 193

1861

practical purposes, be useless. His Excellency trusts therefore that the report for 1872-73, which is now due, will be sent in with as little further delay as practicable.

2. The report shows that the receipts from the several sources indicated, including the balance brought forward, amounted to Rs 24,21,261 and the charges, to Rs 22,94,063, leaving a balance of Rs 13,37,198.

But

Receipts

	As per Report	As per Accts. furnished by the Accountant General	Difference
	Rs.	Rs.	Rs.
1	1,60,890	1,59,142	1,748
2	9,057	9,741	684
3	2,21,601	2,20,275	1,326
4	31,105	24,808	6,297
5	1,76,903	2,02,244	25,341
6	17,36,479	17,35,831	648
7	20,307	20,578	271
8	24,317	24,196	121
9	45,651	45,650	1

Expenditure

1	1,42,097	1,43,463	1,366
2	12,061	13,386	1,325
3	2,12,442	2,09,731	2,711
4	35,735	37,931	2,196
5	2,03,706	2,48,593	44,887
6	16,26,241	18,69,631	2,43,390
7	1,532	1,040	492
8	20,859	20,738	121
9	39,390	45,764	6,374

3. But a comparison of the receipts and expenditure for the year with the Accounts furnished by the Accountant General shows considerable differences in some cases. The Board of Revenue will be requested to see that the figures in the Report for 1872-73, agree with those of the Accountant General.

4. The Government notice that the expenditure during 1871-72 on the "formation of fresh plantations

plantations and topes,"
"was more than double
that incurred in 1870-71."
There are however still
large balances under
"Jungle Conservancy Fund"
in some of the Districts,
and the Board of Revenue
will again impress upon
the Collectors of such
Districts that the
Govt. attach great im-
-portance to their uti-
-lizing the balances in
the extension of planta-
-tions and topes in their
respective Districts.

E. D.

Govt. of {187} Madras.

To _____

Dated
Recd. } 187 , *No.*

Nos.