M.R.O. 1—77,006—8-6-37.

(1) Number of pages 40

(2) Date of repair 5-11-60.

(3) Initials of the Preparer G

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 203 Press / Mis.

2917-298.

Dated 29-1- 1876.

Not to be folded or roughly handled

Special Funds.

No. 297. Read the following Proceedings of Government in the Revenue Department, dated 25th January 1876, No. 104:—

ABSTRACT.—Reviewing the Board's Budget for 1876-77 of the Receipts and Charges of the Special Funds under their control.

No. 298. ORDER THEREON, 29th January 1876, No. 203.

Accepting the remarks recorded in the foregoing Proceedings, the Governor in Council is pleased to sanction the estimates of probable receipts and charges during 1876-77 relating to the Special Funds under the Board of Revenue as described in the annexed statement:—

—	Receipts including probable Balance on the 1st April 1876.	Charges.	Probable Balance.
	RS.	RS.	RS.
Jungle Conservancy	3,53,495	2,68,564	84,931
Cattle Pound	2,81,677	2,46,760	34,917
Surplus Pound Fund	1,29,740	1,20,240	9,500
Village Service	29,30,990	21,12,500	8,18,490
Endowment	10,980	4,545	6,435
Public Bungalow...	1,724	240	1,484
Irrigation Cess	30,537	23,900	6,637
Canal and Ferry	1,36,712	72,250	64,462
Cochrane's and Sadras Canal	*55,780	54,370	1,410
Total ...	39,31,635	29,03,369	10,28,266

* *Vide* G.O., Financial Department, 30th December 1875, No. 2523, and G.O., dated 4th January 1876, No. 4.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the Revenue Department.
,, Board of Revenue.
,, Accountant-General.

Exd. J. W. Fischer.

No. 209. Read the following Proceedings of the Board of Revenue, dated 6th January 1876, No. 25 :—

The Board resolve to submit, for the approval of Government, a statement showing the Districtwar particulars of the estimated receipts and charges of the Special Local Funds under their control for the year 1876-77. The following is an abstract of the statement showing in one view the assets and expenditure of each fund :—

Funds.	Balance expected at the beginning of the year.	Estimated Receipts of the year	Total.	Estimated Charges.	Balance.
	RS.	RS.	RS.	RS.	RS.
Jungle Conservancy Fund... ...	1,31,955	2,21,540	3,53,495	2,68,564	84,931
Cattle Pound Fund	52,267	2,29,410	2,81,677	2,46,760	34,917
Village Service Fund	7,73,300	21,57,690	29,30,990	21,12,500	8,18,490
Endowment Fund	7,175	3,805	10,980	4,545	6,435
Public Bungalow Fund	1,484	240	1,724	240	1,484
Irrigation Cess Fund	8,937	21,600	30,537	23,900	6,637
Canal and Ferry Fund	1,05,452	31,260	1,36,712	72,250	64,462
Cochrane's and Sadras Canal Fund	13,730	45,050	58,780	54,370	4,410
Surplus Pound Fund	8,000	1,21,740	1,29,740	1,20,240	9,500
Total...	11,02,300	28,32,335	39,34,635	29,03,369	10,31,266

2. *Jungle Conservancy Fund.*—The receipts of the Jungle Conservancy Fund are estimated at Rupees 2,21,540 against Rupees 1,48,720, the estimate for the current year.

3. The Collector of Kurnool has repeated a contribution of Rupees 2,000 from the Surplus Pound Fund of the district allowed for the current year, because, without this help, some of the wells commenced in connection with the existing topes cannot be completed. The Board think that the proposed transfer may be allowed.

4. The total assets of the fund, including the balance arrived at according to the regular estimate of 1875-76, amount to Rupees 3,53,495, and the proposed expenditure during the year is Rupees 2,68,564, leaving a balance of Rupees 84,931. Of the balances which make up this sum, the largest occur in the districts marginally noted. The Collector of Nellore does not assign any reason for leaving a large balance to remain unutilized at the close of the year. He will now submit proposals for utilizing it to advantage. The Collector of North

	RS.
Nellore...	16,139
North Arcot	11,252
Salem	24,896

Arcot promises to submit supplemental proposals in view to the utilization of a greater portion of the balance, while the Collector of Salem remarks that the proposed expenditure of 1876-77 exceeds the expected receipts of the year, and that it is necessary to retain a large balance in hand for future requirements, especially in case it is hereafter decided that the palmyra rents are not to go to the Jungle Conservancy Fund. The Collector of Kurnool proposes an expenditure of Rupees 1,500 by the Public Works Department, but makes no provision for the cost of supervision. As the assets of the fund in this district, even after taking credit for the contribution of Rupees 2,000 from the Surplus Pound Fund, do not allow of the proposed outlay, the Board have reduced the allotment to Rupees 1,282 and allowed Rupees 320 for the cost of Public Works Supervision. At the instance of the Collector of the Kistna District, the allotment in favor of the Public Works Department entered in his original budget estimate, *viz.*, Rupees 4,000, is reduced to Rupees 3,000 inclusive of the cost of supervision.

Vide letters dated 27th November and 3rd December 1875, Nos. 1,426 and 1,447.

5. There is a provision of Rupees 300 for a clerk on Rupees 25 a-month to be employed in the Kistna Collector's Office. This item is disallowed with reference to a separate application on the subject which is now before the Board and which will be disposed of shortly.

6. In South Arcot, it is proposed to increase the subordinate office and executive establishment attached to the Deputy Conservator of Forests for Jungle Conservancy purposes at a cost of Rupees 714. The proposal is disallowed, as it should have been first submitted in a separate communication with full explanation of the necessity for the additional hands and sanction obtained for its entry in the budget.

7. *Pound Fund.*—The total receipts including the opening balance of the Pound Fund are estimated at Rupees 2,81,677, the charges at Rupees 2,46,760, leaving a balance of Rupees 34,917. The largest balance, *viz.*, Rupees 14,624, is in the Nellore District. No explanation is given as to the accumulation of such a large balance. The Collector will report, after ascertaining the actual cash balance of the fund on the 1st April 1876, why the amount should not be transferred to the Surplus Pound Fund.

8. *Village Service Fund.*—The estimated opening balance is Rupees 7,73,300, the receipts of the year are Rupees 21,57,690, making a total of Rupees 29,30,990. The proposed expenditure amounts to Rupees 21,12,500, leaving a balance of Rupees 8,18,490.

9. In the Kurnool District, there was a contribution of Rupees 12,000 provided from the Village Service Fund to Local Funds for the maintenance of elementary schools. The charge has been disallowed with reference to G.O., Financial Department, dated 3rd December 1875, No. 2,366.

10. *Endowment Fund.*—The total receipts including the balance of this fund are estimated at Rupees 10,980, the expenditure at Rupees 4,545, leaving a balance of Rupees 6,435.

Proceedings of the Madras Government, Revenue Department,
25th January 1876.

11. *Surplus Pound Fund.*—The total estimated income of this fund including the balance is Rupees 1,29,740. The charges amount to Rupees 1,20,240 made up of:—

		Rs.
1.	Contribution to Experimental Farms	58,420
2.	Do. to Municipalities	3,150
3.	Do. to Local Funds	56,670
4.	Do. to the Jungle Conservancy Fund of the Kurnool District	2,000
		1,20,240

It is observed that the distribution of the fund between the experimental farms and the Local and Municipal Funds is not made in equal proportions. The irregularity exists in the Kurnool and South Arcot Districts. The Collectors concerned will carry out the instructions of Government conveyed in their Order, dated 10th October 1871, No. 544, when making the actual transfer of funds.

12. *Irrigation Cess Fund.*—The transactions of this fund appertaining to the Madura District have been omitted, as it is not expected that any cess will be realized during 1876-77. The establishment maintained from the fund has been discontinued with reference to Board's* Proceedings, dated 30th April 1875, No. 1,089.

* G. O., Revenue Department, dated 12th May 1875, No. 719.

13. *Canal and Ferry Fund.*—The total estimated receipts including the balance amount to Rupees 1,36,712, the expenditure is Rupees 72,250, leaving a balance of Rupees 64,462. The particulars of the proposed expenditure are as follows:—

		Rs.	Rs.
Godavery ...	Building Boats at different Ferries	5,000	
	Purchase of a Steamer for use at the Godavery Ferry at Rajahmundry	14,000	
	A Canal from the Kovur Lock to Penuguduru.	40,000	
			59,000
Kistna ...	Construction and repairs of Boats...	5,000	
	Establishment...	200	
	Contingencies...	50	
			5,250
Tanjore ...	Maintenance of the Vedarniem Canal inclusive of the cost of Public Works Supervision.	6,250	
	Minor repairs to Ferry-boats...	1,100	
	Establishment, &c.	650	
			8,000
			72,250

14. In their Proceedings, dated 28th October 1875, No, 2,983, the Board have supported the several proposals made by the Collector of the Godavery District, and the Government have in their Order, dated 9th December 1875, No. 1,781, referred the Board's Proceedings for consideration in the Public Works Department.

15. The Collector of Tanjore states that he is in communication with the Superintending Engineer in view to the utilization of the large closing balance of the fund.

16. *Public Bungalow Fund.*—This fund exists only in the Coimbatore District. The transactions of the Pothanore Bungalow have been omitted, as its transfer to the Local Fund Board has been recommended to Government in Board's Proceedings, dated 26th August 1875, No. 2,417.

17. *Cochrane's and Sadras Canal Fund.*—A budget estimate of the Cochrane's and Sadras Canal Fund has already been submitted to Government with Board's Proceedings, dated 21st December 1875, No. 3,397.

18. With reference to clause (a) of paragraph 2 of the G.O., Financial Department, dated 2nd June 1875, No. 1,190, the Board beg also to submit an abstract of the budget estimates of the Special Local Funds for 1876-77 with its appendices prepared in the form furnished by the Accountant-General. For the actuals of 1874-75, the Board have adopted the Accountant-General's figures which affected the opening balances of the current as well as those of the ensuing years.

(True Copies and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

76-77.

DOWMENT FUND.			SURPLUS POUND FUND.								
						Estimated Charges.					
Total.	Estimated Charges.	Balance.	Balance expected at the beginning of the year.	Receipts during the year.	Total.	To Experimental Farms.	To Municipalities.	To Local Funds.	To other Special Funds.	Total.	Balance.
25	26	27	28	29	30	31	32	33	34	35	36
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
...	...	...	...	1,000	1,000	500	...	500	...	1,000	...
...	...	...	...	2,200	2,200	1,100	60	1,040	...	2,200	...
...	...	...	...	11,660	11,660	5,830	150	5,680	.	11,660	...
..	...	...	...	11,500	11,500	5,750	400	5,350	...	11,500	...
...	...	...	...	14,000	14,000	7,000	...	7,000	...	14,000	...
...	...	...	...	5,000	5,000	2,500	...	2,500	...	5,000	...
...	...	...	...	12,500	12,500	6,250	250	6,000	...	12,500	...
10,620	4,185	6,435	...	8,200	8,200	2,500	200	3,500	2,000	8,200	...
360	360	...	...	2,380	2,380	1,190	40	1,150	...	2,389	...
...	...	...	...	3,100	3,100	1,550	50	1,500	...	3,100	...
...	...	...	...	2,000	2,000	900	100	1,000	...	2,000	...
...	...	...	...	11,600	11,600	5,800	800	5,000	...	11,600	...
...	...	...	...	7,200	7,200	3,600	100	3,500	...	7,200	...
..	...	...	8,000	10,000	18,000	4,250	250	4,000	...	8 500	9,500
...	...	...	...	6,000	6,000	3,000	300	2,700	...	6,000	...
...	...	...	...	4,200	4,200	2,100	100	2,000	...	4,200	...
...	...	...	...	200	200	100	100	...	...	200	...
...	...	...	...	7,500	7,500	3,750	150	3,600	...	7,500	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	1,500	1,500	750	100	650	...	1,500	...
10,980	4,545	6,435	8,000	1,21,740	1,29,740	58,420	3,150	56,670	2,000	1,20,240	9,500

's Chuttrum and Dispensary at Gooty ordered to remain under Government management (*Vide* G. O., Financial Department, dated 3rd).

nah Funds.

he Bungalow at Bhowany occupied by the Irrigation Range Officer, Public Works Department.

Abstract Statement of Receipts and Charges estimated on account of Special Local Funds in the several Districts of the Madras Presidency during 1876-77.

Districts.	Jungle Conservancy Fund.									Cattle Pound Fund.							Village Service Fund.					Encouragement Fund.			Surplus Pound Fund.								
	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated Charges.					Balance.	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated Charges.			Balance.	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated Charges.	Balance.	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated Charges.	Balance.	Balance expected at the beginning of the year.	Receipts during the year.	Total.	Estimated Charges.				Balance.
				Charges on account of Formation and Maintenance of Plantations, &c.		Cost of Public Works Supervision.	Cost of Controlling Establishment at the Board's Office.	Total.					Estimated Charges.																				
				By R. D.	By P. W. D.								Pound Establishment, &c.	Surplus Pound Fund to be transferred to Local Funds, &c.	Total.										To Experimental Farms.	To Municipalities.	To Local Funds.	To other Special Funds.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	567	120	687	295	...	...	1	296	391	1,151	2,730	3,881	1,660	1,000	2,660	1,221	603	180	783	180	603	...	...	...	...	...	...	1,000	500	...	500	...	1,000	...
2. Vizagapatam	884	660	1,544	600	...	...	6	606	938	707	2,760	3,467	480	2,200	2,680	727	...	...	...	...	...	...	...	...	...	...	...	2,200	1,100	60	1,040	...	2,200	...
3. Godavery	9,574	4,720	14,294	4,700	...	...	42	4,742	9,552	288	22,600	22,888	10,940	11,660	22,600	288	2,58,550	3,00,200	5,58,750	3,00,050	2,58,700	...	...	...	...	...	...	11,660	5,830	150	5,680	...	11,500	...
4. Kistna	5,800	14,000	19,800	14,540	2,400	600	125	17,665	2,135	1,789	27,000	28,789	16,500	11,500	28,000	789	...	1,20,000	1,20,000	1,20,000	...	...	...	...	...	...	...	11,500	5,750	400	5,350	...	14,000	...
5. Nellore	41,299	95,110	1,36,409	1,19,420	...	...	850	1,20,270	16,139	20,324	21,000	41,324	12,700	14,000	26,700	14,624	...	...	...	...	...	...	...	...	...	...	...	14,000	7,000	...	2,500	...	5,000	...
6. Cuddapah	256	3,400	3,656	3,606	...	...	30	3,636	20	258	6,000	6,258	1,000	5,000	6,000	258	...	...	...	...	...	...	...	...	...	...	...	5,000	2,500	...	2,500	...	5,000	...
7. Bellary	950	5,300	6,250	5,980	...	...	47	6,027	223	2,649	13,500	15,149	1,000	12,500	13,500	1,649	1,625	8,000	32,992	2,000	30,992	* 7,175	3,445	10,620	4,185	6,435	...	...	12,500	2,500	250	3,500	2,000	8,200	...
8. Karnool	700	5,350	6,050	4,400	1,282	320	48	6,050	...	1,295	12,000	13,295	5,000	8,200	13,200	95	28,992	4,000	5,33,019	4,50,000	83,019	...	† 360	360	360	...	...	...	8,200	2,380	1,190	1,150	...	3,100	...
9. Chingleput	510	8,160	8,670	7,060	...	...	73	7,133	1,137	980	6,870	7,800	4,850	2,380	7,230	570	1,32,159	4,00,860	15,220	14,000	1,220	...	...	...	...	...	...	2,380	1,190	50	1,500	...	2,000	...
10. North Arcot	15,330	15,400	30,630	19,240	...	...	138	19,378	11,252	...	8,500	8,500	5,400	3,100	8,500	...	2,220	13,000	15,220	1,30,000	19,550	...	...	...	...	...	...	3,100	1,550	50	1,500	...	3,100	...
11. South Arcot	1,476	10,490	11,966	10,736	...	...	94	10,830	1,136	1,706	10,500	12,206	8,610	2,000	10,610	1,596	29,550	1,20,000	1,49,550	2,50,000	24,755	...	...	...	...	...	...	2,000	900	100	1,000	...	1,900	...
12. Tanjore	6,756	2,150	8,906	5,380	...	...	19	5,399	3,507	...	23,100	23,100	4,500	7,200	11,700	563	24,755	2,50,000	2,74,755	2,50,000	...	...	...	...	...	...	...	11,600	5,800	800	5,000	...	7,200	...
13. Trichinopoly	4,075	6,910	10,985	6,270	3,400	850	62	10,582	403	1,213	11,050	12,263	11,500	10,000	21,500	4,000	...	2,76,000	2,76,000	2,76,000	...	...	...	...	...	...	...	7,200	3,600	100	3,500	...	8,500	2,5
14. Madura	5,340	3,990	8,340	4,860	...	...	27	4,887	3,453	9,000	16,500	25,500	11,500	6,000	16,500	871	66,554	1,79,290	2,45,944	1,71,110	74,834	...	...	...	...	...	...	18,000	4,250	250	4,000	...	6,000	...
15. Tinnevelly	6,390	8,270	14,660	5,940	...	...	74	6,014	8,646	2,641	14,830	17,471	7,830	4,200	12,030	4,106	530	2,000	2,530	2,000	530	...	...	...	...	...	...	3,000	1,550	300	2,700	...	4,200	...
16. Coimbatore	— 245	15,000	14,755	14,621	...	...	134	14,755	...	4,106	12,030	16,136	600	200	800	136	87,351	1,15,000	...	...	1,37,351	...	...	...	...	...	...	6,000	2,100	100	...	...	200	...
17. Nilgiris	...	...	...	...	...	...	...	...	...	136	800	936	600	7,000	7,500	14,500	...	...	160	160	...	...	...	...	...	...	...	4,200	200	100	...	...	7,500	...
18. Salem	30,856	23,000	53,856	28,754	...	...	206	28,960	24,896	1,600	14,000	15,600	850	1,500	4,000	1,417	1,00,000	2,45,000	3,45,000	2,00,000	1,45,000	...	...	...	...	...	...	7,500	3,750	...	...	...	1,500	...
19. South Canara	1,537	500	2,037	1,330	...	...	4	1,334	703	1,567	700	2,267	2,500	1,500	4,000	907	5,874	34,000	39,874	34,000	5,874	...	...	...	...	...	...	...	...	100	650	...	...	...
20. Malabar	...	...	...	...	...	...	...	...	...	907	4,000	4,907	...	...	...	...	34,437	90,000	1,24,437	91,000	33,437	...	...	...	...	...	...	1,500	750	...	750	...	1,500	...
Total ...	1,31,955	2,21,540	3,53,495	2,57,732	7,082	1,770	1,980	2,68,564	84,931	52,367	2,29,410	2,81,677	1,25,020	1,21,740	2,46,760	34,917	7,73,300	21,57,690	29,30,990	21,12,500	8,18,490	7,175	3,805	10,980	4,545	6,435	8,000	1,21,740	1,29,740	58,420	3,150	56,670	2,000	1,29,240	9,5

Irrigation Cess Fund ...	Trichinopoly District	8,937	10,100	19,037	12,400	6,637
	Coimbatore do.	...	11,500	11,500	11,500	...
		8,937	21,600	30,537	23,900	6,637
Canal and Ferry Fund ...	Godavery District	74,559	20,110	94,669	59,000	35,669
	Kistna do.	10,189	4,000	14,189	5,250	8,939
	Tanjore do.	20,704	7,150	27,854	8,000	19,854
		1,05,452	31,260	1,36,712	72,250	64,462
Public Bungalow Fund ...	Coimbatore District	1,484	‡ 240	1,724	240	1,484
Cochrane's and Sadras Canal Fund in the Nellore and Chingleput Districts		13,730	45,050	58,780	54,370	4,410

* This refers to Munis Chuttrum and Dispensary at Gooty ordered to remain under Government management (*Vide* G. O., Financial Department, dated May 1872, No. 625.

† Kurnool Lungerkhanah Funds.

‡ This is the rent of the Bungalow at Bhowany occupied by the Irrigation Range Officer, Public Works Department.

No. 210. ORDER THEREON, 25th January 1876, No. 104.

Miscellaneous.

WITH these Proceedings the Board of Revenue submit the usual statement of the estimated Receipts and Charges of the Special Local Funds under their control for 1876-77. The following table affords a comparative view of the estimates for the current and ensuing years :—

—	RECEIPTS, EXCLUSIVE OF OPENING BALANCE.		CHARGES.	
	1875-76.	1876-77.	1875-76.	1876-77.
	RS.	RS.	RS.	RS.
Jungle Conservancy Fund	1,48,720	2,21,540	2,06,670	2,68,564
Cattle Pound ,, ...	2,17,930	2,29,410	2,27,320	2,46,760
Village Service ,, ...	20,70,530	21,57,690	19,35,250	21,12,500
Endowment ,, ...	3,750	3,805	3,750	4,545
Public Bungalow ,, ...	440	240	440	240
Irrigation Cess ,, ...	23,300	21,600	26,500	23,900
Canal and Ferry ,, ...	31,000	31,260	15,550	72,250
Cochrane's and Sadras' Canal Fund ..	42,000	45,050	40,600	54,370
Surplus Pound Fund	.....	1,21,740	.....	1,20,240
Total ...	25,37,670	28,32,335	24,56,080	29,03,369

2. *Jungle Conservancy Fund.*—The receipts estimated under this fund for the ensuing year amount to Rs. 2,21,540 against Rs. 1,48,720 for the current year, and the increase occurs chiefly in Nellore* where apparently a large return is anticipated from fire-wood plantations under departmental management.† In Kurnool the available assets of this fund are not sufficient for the completion of the wells required for watering the existing topes, and provision is, therefore, made for a contribution of Rs. 2,000 from the Surplus Pound Fund in the same manner as in the current year's Budget.

	RS.
* Estimated receipts for 1875-76 ...	19,960
Do. for 1876-77 ...	95,110
Increase ...	75,150

† G.O., 13th January 1876, No. 53.

3. Inclusive of the probable balance at the close of 1875-76, the estimated assets for the ensuing year amount to Rs. 3,53,495 and the expenditure proposed to Rs. 2,68,564, leaving a balance in hand of Rs. 84,931. The whole of the expenditure is to be on the formation and conservancy of plantations and reserves, with the incidental cost of supervision distributed under main heads thus :—

		RS.
By the Revenue Department...		2,57,732
By the Public Works Department—		
Works	Rupees 7,082	
Supervision	,, 1,770	
		8,852
Controlling Establishment at the Presidency		1,980
Total...		2,68,564

The component items of expenditure have been carefully scrutinised by the Board and call for no particular remark.

4. The Board remark on the large estimated balances which will remain unexpended at the close of the ensuing year in the districts marginally noted. The Collector of North Arcot has promised to submit supplemental proposals for the utilisation of the greater portion of the balance, and the Collector of Salem has explained that the expenditure proposed by him for 1876-77 exceeds* the expected income of the year; and that having regard to the possible contingency of palmyra rents (an important item in his district) being hereafter excluded from the Jungle Conservancy Fund, it is necessary to reserve a large balance in hand for future requirements. The Board have called for proposals for the utilisation of the balance in Nellore. The Government observe that the proportion of the proposed expenditure to available assets is small also in Godavery and Tinnevelly; the attention of the Collectors should be called to the subject.

	Rs.
Nellore	16,139
North Arcot	11,252
Salem	24,896

	Rs.
*Receipts	23,000
Expenditure	28,966

	Godavery. Rs.	Tinnevelly. Rs.
Opening balance... ...	9,574	6,390
Receipts	4,720	8,270
Total ...	14,294	14,660
Expenditure	4,742	6,014

5. *Cattle Pound Fund.*—The receipts added to the opening balance make up a total of Rs. 2,81,677, of which Rs. 1,25,020 are allotted for the up-keep of pounds, and Rs. 1,21,740 are proposed to be transferred to the Surplus Pound Fund, reserving a balance of Rs. 34,917 for the current expenses of the pounds.

Compared with the estimate for the current year, there is an increase in the receipts of Rs. 11,480 and in charges (Pound Establishments) of Rs. 12,770. The balance reserved in Nellore (Rupees 14,624) is unnecessarily large, and the Board's call for report why it should not be transferred to the Surplus Pound Fund is approved.

	Receipts. Rs.	Expenditure. Rs.
1875-76	2,17,930	1,12,250
1876-77	2,29,410	1,25,020
Increase	11,480	12,770

6. *Village Service Fund.*—This fund consists of the proceeds of the cess levied under the Village Cess Act, where it has been introduced, of amounts assessed under settlements elsewhere, of quit-rent on unenfranchised Village Service Inams, and of established charges on Land-revenue for village service.

The estimated receipts amount to Rs. 21,57,690 against Rs. 20,70,530 for the current year. The sum first mentioned added to the opening balance (Rs. 7,73,300) makes up a total of Rupees 29,30,990; the estimated expenditure amounts to Rs. 21,12,500 against Rs. 19,35,250 for the current year, leaving a balance of Rs. 8,18,490 at the credit of the fund. There is a provision of Rs. 90,000† for the construction of village chavadis and ghaut-huts sanctioned in G.Os., 9th July 1873, No. 707, paragraph 4, and 11th November 1875, No. 1,619, paragraph 3, clause 2, and the rest of the estimated expenditure is for payment of village servants.

† *Vide* printed Budget Statement.

The bulk of the probable balance at the close of the ensuing year is distributed among the five districts named in the margin. The Board are in correspondence with the Collector of Godavery with respect to the employment of the surplus which has accumulated in that district (G.O., 28th July 1875, No. 1,137), and they will be requested to expedite the submission of their proposals. The investment of the available surplus in Salem and Kurnool has been sanctioned in G.O., dated 3rd March 1875, No. 348, and it is presumed that the sum of Rs. 10,55,258 provided in the Regular Estimate for the current year for this purpose refers to these two districts. The Government desire to have a report as to how it is proposed to employ the balances which will still remain in hand in these districts as shown in the present Budget lists, as also the balance in Tinnevelly. It is observed that in Trichinopoly Rs. 1,50,000 have been already funded* in Government securities, and that the probable balance is less than half a year's ordinary charges of Rs. 1,71,110. In Salem and Tinnevelly the village establishments have not yet been re-organised.

	Rs.
Godavery	2,58,700
Salem	1,45,000
Kurnool	83,019
Tinnevelly	1,37,351
Trichinopoly	74,834
	6,98,904
Other Districts ...	1,19,586
Total ...	8,18,490

* G.O., dated 29th June 1870, No. 964.
" " 5th Nov. " " 1,708.

7. *Endowment Fund.*—This fund calls for no particular remark beyond that it now consists only of the endowments of Munro's chuttrum† and dispensary at Gooty, in the Bellary District, and of the langerkhana‡ at Kurnool; all other similar establishments having been transferred to the management of Municipalities and Local Fund Boards. The estimated receipts and charges for the coming year vary but slightly from those of the current year.

† Halting places for travellers.

‡ Poor-house where congee (liquid food) is distributed to the poor.

	1875-76. Rs.	1876-77. Rs.
Opening balance	8,100	7,175
Receipts	3,750	3,805
Total ...	11,850	10,980
Charges ...	3,750	4,545
Balance ...	8,100	6,435

8. *Public Bungalow Fund.*—The great majority of the public bungalows erected by the State on the main roads for the accommodation of travellers have been transferred to the control of Municipal and Local Fund Boards, and this Bungalow Fund exists now only in the Coimbatore District in connection with the Pothanore and Bhowani bungalows. The Board of Revenue have recently recommended that the first-mentioned building should be transferred to the Local Fund Board (Proceedings, dated 26th August 1875, No. 2,417), and the transactions relating to it have been accordingly omitted from the present estimate. The sole remaining item of receipt consists of the rent (Rs. 240) of the bungalow at Bhowani occupied by a Range Officer of the Department Public Works, and the same amount is entered as charges for the year; but it does not appear what the charges are. The Government desire to receive a special report on this bungalow in view to getting rid altogether of this special fund.

9. *Irrigation Cess Fund.*—The voluntary cess raised in Madura for the remuneration of a conservancy establishment for the Nelayur irrigating channel in lieu of customary labor has been abandoned in consequence of difficulties experienced in realising it (G.O., dated 12th May 1875, No. 719), and the present estimate is restricted, therefore, to similar cesses in Trichinopoly and Coimbatore. The receipts and expenditure as estimated for the ensuing year vary but slightly from the current year's estimate.

	1875-76.	1876-77.
	RS.	RS.
Opening balance	11,000	8,937
Receipts	22,600	21,600
Total ...	33,600	30,537
Expenditure ...	25,800	23,900
Balance ...	7,800	6,637

10. *Canal and Ferry Fund.*—This fund exists only in the three districts, Godavery, Kistna, and Tanjore, to which the special Act has been extended. The Government in reviewing the estimates for the current year called* attention to the large balances in Godavery and Tanjore, in view to their utilisation in connection with the general scheme of canals in those districts, and the proposals submitted by the Board to that end are under consideration† in the Public Works Department. The expenditure proposed for the coming year in Godavery accordingly provides a sum of Rs. 40,000 for the first section of a canal from Kuvur to Manjeru and Rs. 14,000 for the purchase of a steamer for use on the Godavery at the Rajahmundry Ferry. As regards the surplus balance in Tanjore the Collector has reported that he is in communication with the Superintending Engineer in view to its utilisation.

* G.O., in the Financial Department, dated 12th February 1875, No. 308, paragraph 11.

† G.O., in the Revenue Department, dated 9th December 1875, No. 1,781.

11. The total expenditure proposed, including the usual charges incidental to the up-keep of canals and ferries, amounts to Rs. 72,250, while the available assets made up of an opening balance of Rs. 1,05,452 and the estimated receipts of the year, *i.e.*, Rs. 31,260, amount to Rs. 1,36,712; thus leaving still a large balance of Rs. 64,462. The balance of Rs. 35,669‡ in Godavery is apparently reserved for future outlay on the remaining portion of the canal project abovementioned; it being presumed that the sum of Rs. 40,000 provided in the estimate for 1876-77 is as much as can be spent thereon in one year. It is observed, however, that the details of the proposed expenditure in this district do not show any provision for ferry establishments and repairs of boats.

	RS.
‡ Opening balance	74,559
Expected receipts in 1876-77... ...	20,110
	94,669
Proposed expenditure	59,000
Balance ...	35,669

12. *Cochrane's and Sadras' Canal Fund.*—The Budget-estimate of this fund having been considered and passed in the Financial Department in G.O., dated 30th December 1875, No. 2,523, any review of it in the Revenue Department seems unnecessary. It is observed, however, that the sanction accorded in G.O., Financial Department, dated 4th January 1876, No. 4, for the payment of compensation (Rs. 3,000) for land taken up for the East-Coast Canal prior to the introduction of the Provincial

Proceedings of the Madras Government, Revenue Department,
25th January 1876.

services system reduces, as therein shown, the opening balance of this fund for the coming year to Rs. 10,730, the total assets, including the receipts of the year, to Rs. 55,780, and the balance at the close of the year to Rs. 1,410.

13. The *Surplus Pound Fund* calls for no remark, except that the sum debited to this head in the accounts of the Pound Fund constitutes the sole credit to it. The amount thus credited is distributed in fixed proportions to experimental farms and to Local and Municipal Funds. It does not appear how there happens to be an opening and closing balance in Madura, and the point should be explained. The Board have properly noticed the irregular distribution of the surplus in Kurnool and South Arcot.

14. With these remarks the estimates will be forwarded to the Financial Department.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

To the Financial Department.
„ the Board of Revenue.
„ the Accountant-General.

Ed. F. R. Bantleman.

Special Funds.

No. 297. Read the following Proceedings of Government in the Revenue Department, dated 25th January 1876, No. 104:—

ABSTRACT.—Reviewing the Board's Budget for 1876-77 of the Receipts and Charges of the Special Funds under their control.

No. 298. ORDER THEREON, 29th January 1876, No. 203.

Accepting the remarks recorded in the foregoing Proceedings, the Governor in Council is pleased to sanction the estimates of probable receipts and charges during 1876-77 relating to the Special Funds under the Board of Revenue as described in the annexed statement:—

—	Receipts including probable Balance on the 1st April 1876.	Charges.	Probable Balance.
	RS.	RS.	RS.
Jungle Conservancy	3,53,495	2,68,564	84,931
Cattle Pound	2,81,677	2,46,760	34,917
Surplus Pound Fund	1,29,740	1,20,240	9,500
Village Service	29,30,990	21,12,500	8,18,490
Endowment	10,980	4,545	6,435
Public Bungalow...	1,724	240	1,484
Irrigation Cess	30,537	23,900	6,637
Canal and Ferry	1,36,712	72,250	64,462
Cochrane's and Sadras Canal	*55,780	54,370	1,410
Total ...	39,31,635	29,03,369	10,28,266

* *Vide* G.O., Financial Department, 30th December 1875, No. 2523, and G.O., dated 4th January 1876, No. 4.

(True Extract.)

Chief Secretary.

To the Revenue Department.
" Board of Revenue.
" Accountant-General.

Exd. J. W. Fischer.

Govt. of Madras.

FINANCIAL.

To

The REVENUE DEPARTMENT.

&c., &c.,

Dated January, 29th.

Issued

Recd.

Pncd.

G.O., 29th January 1876, No. 295.

JANUARY.

Nos. 297-298.

Special Funds.—The estimates of probable receipts and charges during 1876-77 relating to Special Funds under the control of the Board of Revenue sanctioned.

Revenue Department

92

Proceedings of the Madras Government

Read the following Proceedings of the Board of Revenue.

Submitting a Statement of estimated receipts and charges of Special Local Funds for 1876-77. } R.C. 6th January 1876.

Order thereon 25th January 1876 No. 104.

With these Proceedings the Board of Revenue submit the usual statement of the estimated receipts and charges of the Special Local Funds under their control for 1876-77. The following table affords a comparative view of the estimates for the current

and

expenditure is to be on the formation & conservancy of plantations and reserves, with the incidental cost of supervision, distributed under main heads thus:-

By the Revenue Deptt Rs. 257,732 -

By the P. W. Deptt

Works Rs. 7,082.
Supervision - 1,770 " 8852.

Controlling Estab.t at the
Presidency —— " 1,980
Rs. 268,564

The component items of expenditure have been carefully scrutinized by the Board, and call for no particular remark.

4. The Board remark on the large

large estimated balances which will remain unexpended at the close of the ensuing year, in the districts marginally noted. The Collector of North Arcot has promised to submit supplemental proposals for the utilization of the greater portion of the balance, and the Collector of Salem has explained, that the expenditure proposed by him for 1876-77 exceeds the expected income of the year, and that having regard to the possible contingency of palmyra rents (an important item in his district) being hereafter excluded from the Jungle Conservancy Fund, it is necessary to reserve a large balance in hand for future requirements. The Board have called for proposals for the utilization of the balance in Nellore. The Government observe that the proportion of the proposed expenditure to available assets is small also in Godavery and Timnevelly; the attention of the Collectors

× Nellore - Rs. 16,139
North Arcot - 11,252
Salem —— 24,896

× Receipts Rs. 23,000
Expenditure — 28,966

	Godavery.	Timnevelly.
Opening balance	Rs. 9574	6,390
Receipts ——	" 4,720	8,270
Total	Rs. 14,294	14,660
Expenditure	" 4,742	6,014.

shou

should be called to the subject.

5 Cattle Pound Fund.

The receipts, added to the opening balance, make up a total of Rs. 2,81,677, of which Rs. 1,25,020 are allotted for the upkeep of Pounds; and Rupees 1,21,740 are proposed to be transferred to the surplus Pound Fund, reserving a balance of Rupees 34,917 for the current expenses of the Pounds.

Compared with the estimate for the current year, there is an increase in the Receipts of Rs. 11,480 and in charges (Pound establishments) of Rupees 12,770. The

	Receipts. Rs	Expenditure Rs
1875-76.	2,17,930.	112,250
1876-77	2,29,410.	125,020
Increase	11,480.	12,770

balance reserved in Vellore (Rs. 14,624) is unnecessarily large and the Board call for report why it should not be transferred to the Surplus Pound Fund is approved.

6. Village Service Fund. This fund consists of the proceeds of the Cess levied under the Village Cess Act, where it has been introduced of amounts assessed under settlements elsewhere of fixed-rent on enfranchised village service inams, and of established charges on Land Revenue for village service.

The estimated receipts amount to Rs. 21,57,690 against Rs. 20,70,530 for the current year. The item first mentioned added to the opening balance (Rs. 7,73,300) makes up a total of Rs. 29,30,990; the estimated expenditure amounts to Rs. 21,12,500 against Rs. 19,35,250 for the current year, leaving a balance of Rs. 8,18,490 at the credit of the fund. There is a provision of Rs. 90000 for the construction of village Chavadis & thatched huts sanctioned in GO. 9 July/73 No. 707 para 4 & 11 Revenue No.

See printed Budget Statement.

No. 1619 para 3 clause 2, & the rest of the estimated expenditure is for payment of village servants.

The bulk of the probable balance at the close of the ensuing year is distributed among the five Districts named in the margin - The Board are in correspondence with the Collector of Godavery with respect to the employment of the surplus which has accumulated in that District (GO. 28 July 1875 No. 1137) & they will be requested to expedite the submission of their proposals. The investment of the available surplus in Salem & Kurnool has been sanctioned in GO. dated 3 March 1875 No. 348; & it is presumed that the sum of Rs. 10,55,258, provided in the Regular estimate for the current year for this purpose, refers to these two Districts - The Government desire

*Godavery ---	Rs.	2,58,700
Salem -----	"	1,45,000
Kurnool ----	"	83,019
Tinnevelly ---	"	1,37,351
Trichinopoly ---	"	74,834
		6,98,904
Other districts --		1,19,586.
Total.		8,18,490

desire to have a report as to how it is proposed to employ the balances which will still remain in hand in these Districts, as shown in the present budget-list; as also the balance in Tinnevelly-

It is observed that in Trichinopoly Rs. 1,50,000 have been already *funded in Govt securities, & that the probable balance is less than half a year's ordinary charges. of Rs. 1,71,110 - In Salem & Tinnevelly the village establishments have not yet been reorganized.

*GO. 25 June 1870 No. 964. " 5 Nov. " " 1908.

Endowment Fund. This fund calls for no particular remark beyond that, it now consists only of the endowments of Munroo Chuttrum & Dispensary at Sooty in the Bellary District, & of the Langer Khana* at Kurnool; all other similar establishments having been transferred to the management of Municipalities and Local Fund Boards.

The

*Halting places for travellers

*Poor house, where Congee (liquid food) is distributed to the poor.

The estimated receipts & charges for the coming year vary but slightly from those of the current coming year.

	1875-76	1876-77
Opening balance --	Rs. 8,100	7,175
Receipts ------	3,750	3,805.
Total -----	11,850	10,980.
Charges ----	3,750	4,545.
Balance ...	8,100	6,435

8. Public Bungalow Fund -

The great majority of the Public bungalows erected by the State on the main roads for the accommodation of Travellers have been transferred to the control of Municipal and Local Fund Boards, & this Bungalow Fund exists now only in the Coimbatore Distt in connection with the Pothanore & Bhawani Bungalows. The Board of Revenue have recently recommended that the first mentioned building should be transferred to the Local Fund Board (Proceedings dated 26 Augt 1875 No 241) & the transactions relating to it have been accordingly omitted from the present estimate. The sole remaining item of receipt consists of the rent (Rs 240) of the Bungalow at Bhawany, occupied by a Ranger Officer of the Department Public Works; and the same amount is entered as charges

charges for the year; but it does not appear what the charges are. The Government desire to receive a special report on this Bungalow in view to getting rid altogether of this special fund.

Irrigation Cess Fund

9 The voluntary cess raised in Madura for the remuneration of a conservancy Establishment for the Nelayur irrigating channel in lieu of customary labor has been abandoned, in consequence of difficulties experienced in realizing it (G. O. dated 12th May 1875 No 719), and the present estimate is restricted, therefore, to similar Cesses in Trichinopoly and Coimbatore. The receipts and expenditure, as estimated for the ensuing year, vary but slightly from the current year's estimate.

	1875-76 Rs	1876-77 Rs
Opening balance -	11,000	8937
Receipts ------	22,600	21,600
Total	33,600	30,537
Expenditure	25,800	23,900
Balance -	7,800	6,637

Canal & Ferry Fund

10 This fund exists only in the thre

three Districts Godavery, Kistna and Tanjore to which the special act has been extended. The Government, in reviewing the estimates for the current year, called attention to the large balances in Godavery and Tanjore, in view to their utilization in connection with the general scheme of Canals in those Districts, and the proposals submitted by the Board to that end are under consideration in the Public Works department. The expenditure proposed for the coming year in Godavery accordingly provides a sum of Rupees 40,000 for the first section of a Canal from Kurnu to Manjeru, and Rs 14,000 for the purchase of a Steamer for use on the Godavery at the Rajahmundry Ferry. As regards the surplus balance in Tanjore, the Collector has reported that he is in communication with the Superintending Engineer, in view to its

G.C. in the financial dept. dated 12th February 1875 No. 308 para 11.

* G.C. in the Revenue dept. dated 9th December/75 No. 1781

its utilization.

11 The total expenditure proposed, including the usual charges incidental to the upkeep of Canals and ferries, amounts to Rupees 72,250, while the available assets, made up of an opening balance of Rupees 1,05,452 and the estimated receipts of the year, i, e. Rupees 31,260, amount to Rupees 1,36,712; thus leaving still a large balance of Rupees 64,462 - The balance of Rupees 35,669 in Godavery is apparently reserved for future outlay on the remaining portion of the Canal project abovementioned; it being presumed that the sum of Rupees 40,000 provided in the Estimate for 1876/77, is as much as can be spent thereon in one year. It is observed, however, that the details of the proposed expenditure in this District do not show any provision for Ferry establishments and repairs of boats.

Opening balance	Rs 74,559	
Expected receipts in 1876/77	" 20,110	
	" 94,669	
Proposed expenditure	" 59,000	
Balance	" 35,669	

Cochrane

Cochrane's and Sadras Canal Fund

12 The Budget estimate of this fund having been considered and passed in the Financial department in G.O. dated 30th December 1875, No. 2523, any review of it in the Revenue department seems unnecessary. It is observed, however, that the sanction accorded in G.O. Financial department, dated 4th January 1874, No. 4 for the payment of compensation (Rupees 3,000) for land taken up for the East Coast Canal, prior to the introduction of the Provincial services system reduces, as therein shown, the opening balance of this fund for the coming year to Rupees 10,730; the total assets, including the receipts of the year, to Rupees 55,780, and the balance at the close of the year to Rupees 1,410

13. The Surplus Pound Fund calls for no remark except that the sum debited

debited to this head in the accounts of the Pound Fund constitutes the sole credit to it. The amount thus credited is distributed in fixed proportions to experimental Farms and to Local and Municipal Funds. It does not appear how there happens to be an opening and closing balance in Madura, and the point should be explained. The Board have properly noticed the irregular distribution of the surplus in Kurnool and South Arcot.

14 With these remarks the Estimates will be forwarded to the Financial Department.

True Extract/

H. Lawrence

Secretary to Government

To,

The Financial Department—

with 2 Estimates (and the Orders of Government thereon)

E. C. Hall

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

READ the following ~~letter~~ Proceedings of Govt Revenue Department dated 25th January 1876 No 104-

Order thereon, 29 January 1876.
No 203

Accepting the remarks recorded in the foregoing Proceedings the Governor in Council is pleased to sanction the Estimate probable Receipts and charges during 1876-77 relating to the Special Funds under the Board of

28/1

12 Jan/76 Sir Rep 162-163
30 Dec/75 ---166-167
4 Jan/76 --- 2-8.
3 Jan/76 --- 348 Rev
11 Jan/76 --- 140-141 ---
13 Jan/76 --- 111 Rio
S.

Financial (Rev) Dept.
Read the Govt Resn
Revenue Department
Rulemn Dept
Read 25 Jan 26 Jan
203
No 104
Encl — 8 -
Rev 358/1876

Receiving the Boards
Proceedings No 207 of the
Receipts & Charges of the
Special Funds under
the Control

No 29 -1-76 No 203

No 29

of Revenue as described in the annexed statement.

	Receipts including probable balance on the 1st April 1876	Charges	Probable Balance
	Rs	Rs	Rs
Jungle Conservancy	3,53,495	2,68,564	84,931
Cattle Pound	2,81,677	2,46,760	34,917
Surplus Pound Fund	129,740	1,20,240	9,500
Village Service	29,30,990	21,12,500	8,18,490
Endowment	10,980	4,545	6,435
Public Bungalow	1,724	240	1,484
Irrigation Cess	30,637	23,900	6,637
Canal & Ferry	136,712	72,250	64,462
Cochranes & Sadras canal	* 55,780	54,370	1410
	39,31,635	29,03,369	10,28,266

* Vide S.O. Hist Dept. 30. Dec 1875. No 2523 - L.S.O. 5 G. January 1876. No 4.

To The Revenue Department
- 4 - Board of Revenue
- 4 - Accountant General

50 C Purchd
4 Rao Pro

dep'd 31/1/76

Govt. of {1876} Madras.

Financial

To

Dated 29 Sept 1876, No. 203

Recd.

Nos. 297-8

Special Funds. The estimates of probable Receipts and charges during 1876-77 relating to Special Funds under the Control of the Board of Revenue sanctioned.-