No. 1,727.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 13th November 1880.

Read the following reports :—

From the Collector	of Ganjam,	dated	28th	May	1879, No.	57.
,, ,,	of Vizagapatam,	,,	3rd	June	,, ,,	517.
,, ,,	of Godávari,	,,	12th	July	,, ,,	175.
,, ,,	of Kistna,	,,	7th	,,	,, ,,	1,481.
,, ,,	of Nellore,	,,	24th	June	,, ,,	2,121.
,, ,,	of Cuddapah,	,,	26th	July	,, ,,	255.
,, ,,	of Bellary,	,,	30th	May	,, ,,	165.
,, ,,	of Kurnool,	,,	26th	June	,, ,,	256.
,, ,,	of Chingleput,	,,	26th	May	,, ,,	337.
,, ,,	of North Arcot,	,,	27th	June	,, ,,	224.
,, ,,	of South Arcot,	,,	25th	,,	,, ,,	242.
,, ,,	of Tanjore,	,,	25th	,,	,, ,,	2,348.
,, ,,	of Trichinopoly,	,,	29th	July	,, ,,	246.
,, ,,	of Madura,	,,	23rd	June	,, ,,	270.
,, ,,	of Tinnevelly,	,,	26th	May	,, ,,	370.
,, ,,	of Coimbatore,	,,	28th	,,	,, ,,	82.
,, Commr.	of Nílgiris,	,,	5th	July	,, ,,	9.
,, Collector	of Salem,	,,	22nd	,,	,, ,,	225.
,, ,,	of South Canara,	,,	25th	June	,, ,,	1,149.
,, ,,	of Malabar,	,,	4th	,,	,, ,,	896.

THE Board resolve to submit to Government a report for 1878-79 of the several Special Local Funds noted in the margin accompanied by a printed file of Collectors' reports. The Jungle Conservancy Fund is not dealt with in this review, a separate report having already been submitted to, and reviewed by, Government in their Order, dated 27th August 1880, No. 1,037. With regard to the delay in the submission of the present report, the Board beg to submit that while it was under preparation the Accountant-General's statement of actual receipts and charges of these Funds were received* and the Board thought it proper to compare these figures with those furnished in the Collectors' reports. Two supplemental statements were also received from the Accountant-General on the dates marginally noted affecting his original figures. As usual, there were differences between the two sets of figures, which necessitated several references to Collectors, to the Examiner of Public Works Accounts, and to the Accountant-General's office. The latest replies were received in June and July 1880. The Board, however, much regret the delay in the submission of this report, and in order to avoid similar delay they propose to submit the report for the past year (1879-80), which is nearly ready, without the audited results, leaving the differences which may exist between the Collectors' and Accountant-General's figures to be explained subsequently.

1. Cattle Pound Fund.
2. Public Bungalow Fund.
3. Endowment do.
4. Village Service do.
5. Canal and Ferry do.
6. Irrigation Cess do.
7. Buckingham Canal do.

* On the 21st November 1879.

22nd December 1879 and 19th June 1880.

2. The following abstract statement shows the receipts and charges of all the Funds as furnished by Collectors compared with those given in the Accountant-General's statements :—

Funds.	Balance on 1st April 1878.			Receipts during 1878-79.			Total including Balance.			Expenditure during 1878-79.			Balance on 31st March 1879.		
	As per Accountant-General's Statement.	Collectors' Figures as revised.	Differences.	As per Accountant-General's Statement.	Collectors' Figures as revised.	Differences.	As per Accountant-General's Statement.	Collectors' Figures as revised.	Differences.	As per Accountant-General's Statement.	Collectors' Figures as revised.	Differences.	As per Accountant-General's Statement.	Collectors' Figures as revised.	Differences.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund ..	2,35,091	2,35,091	..	2,84,601	2,74,314	— 10,287	5,19,692	5,09,405	— 10,287	2,89,906	2,79,619	— 10,287	2,29,786	2,29,786	..
2. Public Bungalow Fund	361	361	..	754	754	..	1,115	1,115	..	1,278	1,278	..	— 163	— 163	..
3. Endowment do.	— 1,006	4,976	+ 5,982	14,414	14,371	— 43	13,408	19,347	+ 5,939	8,220	8,220	..	5,188	11,127	*+ 5,939
4. Village Service do.	9,33,697	9,33,697	..	24,34,465	24,34,465	..	33,68,162	33,68,162	..	23,51,545	23,51,545	..	10,16,617	10,16,617	..
5. Canal and Ferry do.	1,33,216	1,35,100	+ 1,884	47,147	43,036	— 4,111	1,80,363	1,78,136	— 2,227	8,448	6,399	— 2,049	1,71,915	1,71,737	†— 178
6. Irrigation Cess do.	27,195	27,195	..	35,655	35,655	..	62,850	62,850	..	33,896	33,896	..	28,954	28,954	..
7. Buckingham Canal do.	36,938	36,938	..	55,663	55,663	..	92,601	92,601	..	14,516	14,516	..	78,085	78,085	..
Total ..	13,65,492	13,73,358	+ 7,866	28,72,699	28,58,258	— 14,441	42,38,191	42,31,616	— 6,575	27,07,809	26,95,473	— 12,336	15,30,382	15,36,143	+ 5,761

* 5,939. This difference appertains to the Godávari District and is referred to in paragraph 5 of Board's Proceedings, dated 26th September 1879, No. 2,711.

† This difference is made up as follows :—

1,364 in Godávari. This difference is the balance appertaining to the Bhadráchalam Taluk, excluded as the Canal and Ferry Act (No. I of 1870) has not been applied to the ferries in the taluk.

56 in Kurnool. This amount was ordered to be transferred to Local Funds in G. O., Revenue Department, dated 15th July 1879, No. 1,480.

791 in Malabar. It is not known what this amount in the Accountant-General's statement represents.

—2,033 in Chingleput. This is due to an erroneous debit to the Canal and Ferry Fund instead of to the Jungle Conservancy Fund, and was adjusted in the accounts of 1879-80.

178

3. The figures adopted by the Board in the above statement agree with those of the Accountant-General with the exception of those under Endowment and Canal and Ferry Funds, and the differences, so far as they affect the closing balances of these Funds, are explained in the notes appended to the statement. The large differences under the receipts and expenditure of the Pound Fund are due to adjustment entries in the Accountant-General's accounts in June 1878 resulting from the amalgamation of the Pound and Surplus Pound Fund transactions under the head "Cattle Pound Fund" in accordance with G.O., Revenue Department, dated 1st June 1878, No. 827.

4. *Cattle Pound Fund.*—The following abstract statement shows the receipts and charges of this Fund in each district as well as the distribution of the Pound Fund Surplus agreeably to paragraph 3 of G.O., Revenue Department, dated 24th August 1876, No. 1,159 :—

Districts.	1877-78. Balance.	1877-78. Receipts.	1877-78. Total.	Charges. Establishment, &c.	Charges. Construct-ing and Repairing Pounds.	Charges. Contributions. To Agri-cultural Services.	Charges. Contributions. To Munici-palities.	Charges. Contributions. To Local Funds.	Charges. Contributions. To other Special Funds.	Charges. Total.	Charges of 1877-78.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam ..	1,286	3,053	4,339	1,617	97	1,100	1	1,100	..	3,915	3,118	424
2. Vizagapatam ..	811	4,741	5,552	1,073	168	1,529	29	1,500	..	4,299	3,563	1,263
3. Godávari ..	1,649	27,151	28,800	10,152	672	8,013	224	7,789	..	26,850	23,958	1,950
4. Kistna ..	4,675	23,708	28,383	17,866	600	6,642	164	5,479	..	29,751	26,843	3,532
5. Nellore ..	4,999	17,823	22,822	7,641	164	6,222	106	6,116	..	20,249	17,751	2,573
6. Cuddapah ..	1,287	6,620	7,907	2,500	107	2,396	..	2,300	..	7,303	5,139	604
7. Bellary ..	949	9,492	10,441	4,599	143	1,817	67	1,750	1,660	10,036	9,081	405
8. Kurnool ..	4,551	4,495	9,046	2,120	117	979	..	979	4,472	8,667	2,632	379
9. Chingleput ..	1,22,523	6,337 *59,347	2,58,207	3,329 *42,804	89	1,754	53	1,701	..	49,730	8,539	2,08,477
10. North Arcot ..	..	8,047	8,047	3,841	247	1,979	87	1,893	..	8,047	9,186	..
11. South Arcot ..	10,355	11,309	21,664	6,765	205	6,913	73	7,274	..	21,230	11,561	434
12. Tanjore ..	4,140	27,176	31,316	11,125	1,213	7,869	726	7,142	..	28,075	26,550	3,241
13. Trichinopoly ..	1,187	11,286	12,473	5,654	593	2,494	67	2,436	..	11,234	13,004	1,239
14. Madura ..	1,464	12,471	13,935	6,734	456	2,702	98	2,865	..	12,795	14,826	1,140
15. Tinnevelly ..	1,071	12,098	13,169	6,510	823	2,000	119	1,881	..	11,333	13,424	1,836
16. Coimbatore ..	778	8,623	9,401	4,335	548	1,892	111	1,782	..	8,668	7,480	733
17. Nilgiris ..	863	1,163	2,026	636	114	562	351	211	..	1,874	1,071	152
18. Salem ..	636	9,029	9,665	4,639	513	1,828	51	1,777	..	8,808	11,586	857
19. South Canara ..	1,699	1,291	2,990	881	211	949	62	887	..	2,990	810	..
20. Malabar ..	265	4,054	4,322	1,755	625	707	77	611	..	3,775	3,774	547
Total ..	2,35,091	2,74,314	5,09,405	1,46,576	7,695	59,347	2,456	57,413	6,132	2,79,619	2,13,996	2,29,786

* Agricultural Services.

Districts.	Increase.	Districts.	Decrease.
	Rs.		Rs.
1. Vizagapatam ...	1,071	1. Ganjam ...	125
2. Godávari ...	3,087	2. Kistna ...	1,262
3. Cuddapah ...	684	3. Nellore ...	2,511
4. Bellary	1,052	4. Kurnool ...	2,090
5. Chingleput ...	56,739	5. North Arcot ...	1,139
6. Coimbatore ...	2,684	6. South Arcot ...	3,459
7. South Canara ...	613	7. Tanjore ...	324
8. Malabar	710	8. Trichinopoly ...	1,065
		9. Madura ...	3,141
	66,640	10. Tinnevelly ...	906
		11. Nilgiris ...	271
		12. Salem... ...	2,380
Total ...		Total ...	18,653

5. The balance at the beginning of the year was Rs. 2,35,091 and the receipts during the year amounted to Rs. 2,74,314 making a total of Rs. 5,09,405. The expenditure amounted to Rs. 2,79,619 leaving a balance of Rs. 2,29,786. The actual receipts of the year show an increase of Rs. 47,987 over those of the preceding year, the net result from a gross increase of Rs. 66,640 in eight districts against a gross decrease of Rs. 18,653 in twelve districts, as shown in the margin.

6. The increases are large in the Vizagapatam, Godávari, Bellary, Chingleput, and Coimbatore Districts, and are due to the following causes :—

(1 and 2.) In Vizagapatam and Godávari, to the fact that the people are now availing themselves more generally of the Cattle Trespass Act and to the circumstance that the Village Officers are in most cases the pound-keepers.

(3.) In Bellary, to the large number of stray cattle sold in consequence of the famine.

(4.) In Chingleput, to the contributions for Agricultural Services, aggregating Rs. 59,347 from the several districts, having been shown under the receipts of this district for the reasons given in paragraph 3 above. The differente between this amount and that shown in the comparative statement is due to decreased receipts owing to the favorable nature of the season.

(5.) In Coimbatore, to the amount deducted from the receipts on account of commission to pound-keepers, &c., having been included in the receipts of 1878-79, whereas in the preceding year only the net receipts were shown in the accounts ; and also to a larger number of unclaimed cattle having been sold.

(6.) The decrease is large in nine districts and is generally attributed to the fact that pasturage was abundant.

7. The details of expenditure are as follow :—

Items.	1877-78.	1878-79.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Establishment and Miscellaneous Charges	1,07,341	1,03,772	...	3,569
2. Construction and Repair of Pounds ...	7,120	7,695	575	...
3. Agricultural Services	...	42,804	42,804	...
4. Contributions to — Agricultural Services...	99,535	59,347	25,813	...
Local Funds		57,413 (1,25,348)		
Municipalities		2,456		
Other Special Funds ...		6,132		
Total ...	2,13,996	2,79,619	69,192	3,569
	...	...	65,623	

8. The decrease under the first item is due to variations in the payments of commission to pound-keepers in proportion to the receipts realized by them and to

fluctuations in miscellaneous charges. The increase under the second item is small and does not call for remark. The third item represents the portion of the expenditure on account of the Experimental Farm at Saidápet for the first time shown under the Pound Fund, the head "Surplus Pound Fund," under which it has hitherto been shown, having been expunged under G.O., Revenue Department, dated 1st June 1878, No. 827. The increase under the fourth item is due to the large opening balances in some of the districts having been made over to Agricultural Services and to Local Funds and Municipal Boards.

9. The sum of Rs. 6,132 shown in the above statement as contributed to other Special Funds is composed of Rs. 4,472 and Rs. 1,660 transferred to the Jungle Conservancy Fund under the orders marginally noted in the districts of Kurnool and Bellary respectively. The Pound Fund surplus was not equally distributed between Agricultural Services and Local and Municipal Funds in the districts of Cuddapah, South Arcot, Madura, and Malabar. The unequal division in the last-mentioned district is due to the rectification of an erroneous distribution in 1877-78. The Collectors of the other three districts are requested to state why an equal division of the surplus has not been made.

G.O., Revenue Department, dated 14th February 1878, No. 228.
G.O., Revenue Department, dated 14th March 1878, No. 398.

10. The closing balance of the year is Rs. 2,29,786 against an opening balance of Rs. 2,35,091, and excluding from these two amounts the opening and closing balances of Rs. 1,91,216 and 2,07,759 appertaining to Agricultural Services, the closing balance shows a falling off of Rs. 21,848 from the opening balance of the year. The balances are large only in the Kistna, Nellore, and Tanjore Districts, but, as stated in paragraph 58 of Board's Proceedings, dated 10th February 1880, No. 211, orders for their reduction by transfers to Agricultural Services and Municipal and Local Fund Boards in those districts in which they were expected to be large at the end of 1880-81 were issued in Board's Proceedings, dated 12th January 1880, No. 59, reviewing the Budget for that year.

11. The total number of pounds at the beginning of the year was 5,621. In the course of the year 80 were abolished and 77 newly constructed, leaving the total number at the end of the year 5,618. The following statement shows the number of pounds maintained in each district:—

Districts.	Number of Pounds in 1877-78.	Number of Pounds in 1878-79.
1. Ganjam	134	134
2. Vizagapatam	99	91
3. Godávari	298	302
4. Kistna	887	891
5. Nellore	352	352
6. Cuddapah	310	309
7. Bellary	290	290
8. Kurnool	250	250
9. Chingleput	123	122
10. North Arcot	174	173
11. South Arcot	374	376
12. Tanjore	155	155
13. Trichinopoly	148	153
14. Madura	474	482
15. Tinnevelly	627	643
16. Coimbatore	543	551
17. Nilgiris	7	8
18. Salem	140	137
19. South Canara	* 27	27
20. Malabar	209	172
Total ...	5,621	5,618

* Besides these there are 940 privates pounds.

12. The total number of pounds shown above as maintained in 1877-78 differs from that entered in the report for that year by five as shown in the margin. The Collector of Malabar admits that the number given in the previous year's report was incorrect, but the Collector of the Godávari District has not noticed the discrepancy which he is requested to explain at an early date.

——	Number as per report for 1877-78.	Number as per report for 1878-79.	Difference.
Godávari ...	292	298	+ 6
Malabar ...	210	209	— 1

13. *Public Bungalow Fund.*—The transactions of this Fund in Tinnevelly refer to the Virudupati Bungalow which has since been ordered to be transferred to the Public Works Department, and the deficit belonging to it has been directed to be met from Provincial Funds. The figures entered against the Coimbatore District represent the adjustment of the balances which remained to the credit of the Fund after the transfer of the bungalows at Pothanore and Bhaváni to the Local Fund Board and to the head "Civil Buildings" respectively (*vide* paragraph 43 of the Board's Proceedings, dated 10th February 1880, No. 211):—

G.O., Financial Department, dated 20th October 1879, No. 2,046.

Districts.	Balance at the beginning of the year.	Receipts.	Total including Balance.	Expenditure.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Tinnevelly	— 785	754	— 31	132	— 163
Coimbatore	1,146	...	1,146	1,146	...
	361	754	1,115	1,278	— 163

14. *Endowment Fund.*—This Fund embraces the transactions of seven Chattrams and one Lungerkhana as follows:—

	Number of Chattrams.	Number of Lungerkhanas.
Bellary	1	...
Kurnool	...	1
Tinnevelly	5	...
Nilgiris	1	...
Total ...	7	1

15. The following statement shows the receipts and charges of the Fund:—

Districts.	Balance at the beginning of the year.	Receipts.			Total including Balance.	Expenditure.				Balance.
		Fixed allowance granted by Government.	Miscellaneous Receipts.	Total.		Establishment.	Cost of feeding Indigent Persons.	Miscellaneous Charges.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bellary.. Munro's Chattram Fund ..	3,377	2,050	..	2,050	5,427	518	..	1,477	1,995	3,432
Bellary.. Do. Dispensary Fund..	1,107	..	2,358	2,358	3,465	1,800	..	1,624	3,424	41
Kurnool	..	360	..	360	360	..	360	..	360	..
Tanjore	195	..	..	..	195	..	..	195	195	..
Tinnevelly	297	..	9,483	9,483	9,780	373	..	1,753	2,126	7,654
Nilgiris	..	120	..	120	120	84	..	36	120	..
Total ..	4,976	2,530	11,841	14,371	19,347	2,775	360	5,085	8,220	11,127

16. The institutions in Bellary are the Munro Chattram at Gooty and the Dispensary attached to it. The Chattram receives a grant from Government of

Rs. 2,050. The charges, amounting to Rs. 1,995, are made up of—

	Rs.
Establishment	518
Amount transferred to Munro Dispensary Fund	860
Annual instalment credited to Government in repayment of the loan of Rs. 7,000 for the construction of a new building for the Dispensary...	600
Contingent Charges	17
Total ...	1,995

17. The receipts and charges of the Dispensary are given below :—

Receipts.	Amount.	Expenditure.	Amount.
	Rs.		Rs.
Balance on 1st April 1878 ...	1,107	Establishment	1,800
Amount transferred from Chattram Fund	860	Servants' Wages	438
Contribution from Local Funds ...	1,180	Diet of Patients	786
Do. from Municipality ...	318	Value of Medicines supplied and the cost of conveyance thereof...	306
Miscellaneous	...	Miscellaneous	94
Total ...	3,465	Total ...	3,424

18. The following statement shows the number of in and out patients treated at this Dispensary :—

	In-patients. NO.	Out-patients. NO.
Remained 31st March 1878	24	40
Admitted during the year	228	1,562
	252	1,602
Discharged cured	177	1,540
Do. relieved	6	15
Do. otherwise	2	1
Died	50	...
Remaining 31st March 1879	17	46
Total ...	252	1,602
Average Daily Sick ...	22·81	41·33

19. The Lungerkhana in Kurnool receives a fixed allowance from Government of Rs. 360 per annum out of a lapsed yeomiah for feeding indigent persons, and the whole of this amount was spent during the year.

20. The balance of Rs. 195, which remained to the credit of the Fund in Tanjore at the beginning of the official year, was transferred to the Local Fund Boards of the two Circles to whose management the Chattrams were made over at the close of 1877-78 under G.O., dated 8th February 1878, No. 247.

21. The transactions of Karumbuliyuttu Chattram alone were shown under the Endowment Fund of the Tinnevelly District in 1877-78. During the year under report the income of the other Chattrams noted in the margin, hitherto credited to the head "Deposit," was transferred to Special Funds in May 1878, under instructions from the Accountant-General. The Karumbuliyuttu Chattram has since been made over to its proprietor, and the Nángunéri Chattram to the Local Fund Board under G.O., dated 5th November 1879, No. 2,118. The Local Fund Boards have also signified their willingness to take charge of the other institutions above named.

Muthukrishna Naick's Chattram.
Chikkanarasaiyan's do.
Singikulam do.
Nángunéri do.

22. The transactions in the Nílgiri District refer to the Brahmin Chattram at Ootacamund which receives an annual contribution from Provincial Funds of Rs. 120 to meet the wages of the servants and contingent charges.

23. *Village Service Fund.*—The following statement shows the receipts and charges of this Fund :—

Districts.	Balance at the beginning of the year.	Receipts. Collection of Meraths and deductions from the Land Revenue for payment of Village Establishment.	Fee Cess under Act IV of 1864.	Quit-rent on Enfranchised Inams.	Miscellaneous.	Total.	Total including Balance.	Expenditure.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam ..	1,452	464	..	..	..	464	1,916	179	1,737
2. Vizagapatam.	137	..	..	748	..	748	885	746	139
3. Godávari ..	2,79,839	..	1,88,833	1,18,808	377	3,08,018	5,87,857	2,89,394	2,98,463
4. Kistna ..	57,740	85,905	1,08,243	220	143	1,94,511	2,52,251	1,61,344	90,907
5. Cuddapah ..	— 14,145	595	..	30,939	(a) 6,503; (b) 15,055; 425 = 21,983	53,517	39,372	39,372	..
6. Bellary ..	3,711	92	..	..	(b) 2,473	2,565	6,276	2,304	3,972
7. Kurnool ..	— 11,309	..	1,24,997	2,47,558	(a) 10,360; (c) 17,860; 231 = 28,451	4,01,006	3,89,697	3,89,697	..
8. Chingleput ..	7,559	14,445	7,179	...	..	21,624	29,183	11,471	17,712
9. North Arcot..	10,643	1,12,610	..	11,268	(a) 8,552; 45 = 8,597	1,32,475	1,43,118	1,43,118	..
10. South Arcot..	55,615	2,71,727	589	..	..	2,72,316	3,27,931	2,85,414	42,517
11. Tanjore ..	— 22,401	2,99,741	..	..	36	2,99,777	2,77,376	2,72,277	5,099
12. Trichinopoly..	97,122	63,790	1,37,900	8,993	118	2,10,801	3,07,923	1,72,547	1,35,376
13. Madura ..	2,226	2,245	..	525	..	2,770	4,996	1,867	3,129
14. Tinnevelly ..	2,86,045	84,407	55,773	952	(d) 117; 65 = 182	1,41,314	4,27,359	1,70,910	2,56,449
15. Coimbatore ..	469	..	..	..	(b) 145	145	614	..	614
16. Nílgiris ..	..	484	..	..	..	484	484	484	..
17. Salem ..	1,17,967	23,777	57,653	..	(e) 1,65,006; (c) 16,036 = 1,81,042	2,62,472	3,80,439	2,94,136	86,303
18. South Canara.	9,781	33,975	..	..	..	33,975	43,756	29,912	13,844
19. Malabar ..	51,246	95,392	..	..	91	95,483	1,46,729	86,373	60,356
Total ..	9,33,697	10,89,646	6,81,167	4,20,011	2,43,638	24,34,465	33,68,162	23,51,645	10,16,617

(a) Credit from Provincial Services.
(b) Collections from Village Service Inams for offices vacant.
(c) Interest on Government Promissory Notes.
(d) Desakaval Fees.
(e) Government Grant.

24. The balance at the beginning of the year was Rs. 9,33,697, and the actual receipts during the year aggregated Rs. 24,34,465, making a total of Rs. 33,68,162. The expenditure amounted to Rs. 23,51,545, leaving a balance of Rs. 10,16,617.

25. At the beginning of the year, the Village Cess Act was in operation in the Godávari, Kurnool, Trichinopoly, Salem, Tinnevelly Districts and in sixty-nine villages of the Chingleput District; in the year under report it was extended to that portion of the Kistna District where the revised settlement rates do not include the

Village Service Fees. It was also ordered to be introduced into the whole of the Chingleput and Nellore Districts from Fasli 1289. As reported in Board's Proceedings, dated 10th February 1880, No. 211, the collection of the cess was under suspension in the year under report in the Salem District and in a portion of the Tinnevelly District. In their Order, Revenue Department, dated 2nd March 1880, No. 260, the Government approved the proposal to defer the collection of the cess in Salem till Fasli 1291, and the Board in their Proceedings, dated 10th April 1880, No. 476, recommended its re-imposition from the current fasli in the four taluks of the Tinnevelly District in which its collection was temporarily suspended.

26. The receipts of the year exceeded those of the preceding year by Rs. 4,22,984, resulting from a gross increase of Rs. 4,73,586 in sixteen districts against a gross decrease of Rs. 50,602 in three districts. The increases are large in the districts noted in the margin and are generally attributable to the favorable character of the season during the year under report and to the consequent collection of the arrears of previous years and of a larger portion of the current demand. The large increase in South Arcot remains unexplained, and the Collector is requested to supply the omission.

	Rs.
Cuddapah	27,516
Chingleput	17,276
North Arcot	86,230
South Arcot	...1,11,057
Tanjore	28,175
Trichinopoly	16,656
Tinnevelly	17,277
Salem	...1,57,776

27. The increase in Tinnevelly is mainly due to the amount fixed for deduction from Land Revenue annually having been, during the year under report, deducted from the collections and credited to the Fund without any reservation in the months in which the kists were due, while in the previous year only the amounts actually paid to Village Establishments were deducted and credited throughout the year.

28. The large increase in Salem is chiefly due to the fact that the contribution from Land Revenue to the Fund for Fasli 1287 was not wholly made within the year 1877-78, consequently the credit in the year under report includes the arrears of contribution on account of the previous fasli, together with a portion of that for Fasli 1288.

29. The decrease is large in the Kistna and Kurnool Districts. The Collector of Kistna states that the decrease under Merahs and deductions from Land Revenue is due to the inclusion of all collections under fee cess, but he has failed to afford explanation in regard to the net decrease of about Rs. 28,000 in the collections of the year. In Kurnool the decrease is nominal. If the sum of Rs. 1,96,407 realized from the sale of Promissory Notes in the preceding year is excluded from comparison, the receipts of the year show an increase of Rs. 1,65,751 over those of the previous year due to the large collections of arrears outstanding at the close of 1877-78 and to the favorable character of the season.

30. The amount of securities held in favor of the Fund was the same as in the preceding year, and the interest drawn amounted to Rs. 33,896 against Rs. 50,422 in 1877-78. The decrease in the amount of interest received in the Salem District is ascribed to the non-receipt of interest on some Promissory Notes sent to Calcutta for renewal. The Collector of Trichinopoly does not assign any reason for not drawing the interest due on the investments made in Government paper for the year under review, but the Board observe from the report for 1879-80 that this amount is brought to credit in the accounts of that year. The Collector's proposal to invest Rs. 1,15,000 in 4 per cent. Government paper submitted to Government in Board's Proceedings, dated 29th January 1880, No. 158, was not approved by the Government of India (*vide* G.O., Revenue Department, dated 16th July 1880, No. 2,424).

	1877-78. Rs.	1878-79. Rs.
Kurnool	17,866	17,860
Trichinopoly	*15,020	...
Salem	17,536	16,036
Total ...	50,422	33,896

* For two-and-a-half year.

	Rs.
North Arcot	77,342
South Arcot	1,30,771
Tinnevelly	93,690
Salem	2,03,915

31. The expenditure shows a net increase of Rs. 4,55,790, resulting from a gross increase of Rs. 5,30,171 in eleven districts against a gross decrease of Rs. 74,381 in seven districts. There are large increases in the districts marginally noted and are due.

(1.) In North Arcot to the disbursement of arrears of Merah allowance due for the previous year in which the collections were not sufficient to meet the charge.

(2.) In Tinnevelly to the payment of salaries to Village Officers, who were entertained on the completion of the revision of Village Establishments in accordance with G.O., dated 5th December 1877, No. 3,355.

(3.) In Salem to the grant of arrears of pay to Village Officers for Faslis 1286 and 1287, which remained undisbursed for want of funds and also to the increase of pay upon the revision of establishment effected at the close of 1877-78.

32. No reason has been assigned for the decrease in South Arcot. The increase in the other districts is generally attributed to the payment of the arrears of salaries. The falling off is considerable in the Godávari, Kistna, South Canara, and Bellary Districts. The decrease in the first three districts is in consequence of the salaries of some of the Village Establishments not having been disbursed within the close of the official year, and in the last-mentioned district to the abnormal debit made in 1877-78 of a portion of the special remuneration paid to Taliaries. During the year the balance of Rs. 34,654 on account of a loan from Imperial Funds to the Village Service Fund of the Godávari District under G.O., dated 6th February 1872, No. 249, was fully repaid.

33. As at the end of 1877-78 the balances are large in the districts of Godávari, Kistna, South Arcot, Trichinopoly, Tinnevelly, Salem, and Malabar. From the correspondence printed in G.O., Revenue Department, dated 9th September 1879, No. 1,840, it will be seen that Government, in declining to entertain the Board's proposal to utilize the available surplus balances of the fund by the maintenance of a District Survey Establishment, suggested its application to "the provision of adequate supervision and control of irrigation works and irrigation." The Board accordingly, in their Proceedings, dated 10th November 1879, No. 3,148, called upon the Collectors of the districts marginally noted, in which the available balances were expected to be large at the end of 1878-79, to submit proposals for their utilization in the manner desired by Government after consulting the Chief Engineer for Irrigation. For reasons already assigned in paragraphs 62 and 63 of the last year's report the attention of the Collectors of South Arcot and Malabar has not been drawn to this subject. The replies received up to date from the Collectors of Salem, Tinnevelly, Trichinopoly, Kurnool, and Chingleput were submitted to Government with the Proceedings marginally specified.

Godávari.	Kurnool.	Tinnevelly.
Kistna.	Chingleput.	Salem.
Nellore.	Trichinopoly.	

Board's Proceedings, dated 24th January 1880, No. 122, recorded in G.O., dated 2nd March 1880, No. 260.
Board's Proceedings, dated 10th April 1880, No. 476, recorded in G.O., dated 9th June 1880, No. 636.
Board's Proceedings, dated 3rd May 1880, No. 611, recorded in G.O., dated 14th June 1880, No. 660.
Board's Proceedings, dated 3rd June 1880, No. 751, recorded in G.O., dated 19th July 1880, No. 830.
Board's Proceedings, dated 2nd October 1880, No. 1,439.

34. The actual charges having exceeded the aggregate receipts in the districts of Cuddapah, Kurnool, and North Arcot the balances at the end of the year closed with the deficits noted in the margin which were met by Provincial contributions. Referring to paragraph 6 of the Board's Proceedings, dated 9th December 1879, No. 3,289, the deficit* in Cuddapah

	Rs
Cuddapah	6,503
Kurnool	10,360
North Arcot	8,552

* Rs. 6,503.

is due, as already explained in the above Proceedings, to the annual salaries of the Ghât Thaliaries having exceeded the available assets. In consequence of the reduction of the number of these Village Officers sanctioned in G.O., dated 18th March 1879, No. 675, the accounts for 1879-80 show, after repaying this deficit, a credit balance of Rs. 22,370. As regards the large deficit* in Kurnool the Collector in his letter submitted with Board's Proceedings, dated 20th March 1880, Miscellaneous No. 3,217, and recorded in G.O., Revenue Department, dated the 25th idem, No. 1,156, states that it is due to the collections of the current demand having been much less than was expected when framing the Budget. The Board are glad to find that the closing balance for 1879-80 after repayment of the deficit was Rs. 96,363 in favor of the fund. The deficit of Rs. 8,552 in North Arcot is stated by the Collector to be due to the large sum of Rs. 15,337 remaining uncollected on additional quit-rent on Kattubadi Inams in the several estates for Fasli 1288 up to March 1879, and to the payment of salaries to Taliaries in anticipation of its collection. Owing to the stringent measures adopted in realizing the outstanding arrears the collections during the year 1879-80 not only covered the deficit in question, but left a balance of Rs. 4,506 to the credit of the fund.

* Rs. 10,360.

Faslis.	Tinnevelly.	Salem.
	Rs. A. P.	Rs. A. P.
1280	...	1,217 4 2
1281	...	3,852 1 3
1282	...	4,439 10 0
1283	0 2 0	2,712 8 6
1284	4 2 0	1,333 14 5
1285	193 10 0	2,617 6 3
1286	...	1,581 9 1
Total ...	197 14 0	17,754 5 8

35. In connection with this fund the Board sanction the writing off the accounts the irrecoverable arrears of Village Cess, amounting to Rs. 197-14-0, in the Tinnevelly District and Rs. 17,754-5-8 in the Salem District, the particulars of which are detailed in the margin. The large amount in Salem is recommended for remission on the ground that it is the balance unrealized after crediting the sale proceeds of property attached where available.

36. *Canal and Ferry Fund.*—The subjoined statement shows the receipts and charges of this fund :—

Districts.	Balance at the beginning of the year.	Receipts.	Total including Balance.	1877-78.		
				Balance.	Receipts.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Godávari	95,742	33,587	1,29,329	77,710	24,227	1,01,937
2. Kistna	15,475	2,621	18,096	— 201	26,946	26,745
3. South Arcot	8	..	8	..	8	8
4. Tanjore	23,875	6,828	30,703	16,752	7,700	24,452
Total ..	1,35,100	43,036	1,78,136	94,261	58,881	1,53,142

Districts.	Expenditure.						Expenditure in 1877-78.	Balance.
	Establishment.	Construction and Repair of Canal.	Repair of Boats.	Cost of Public Works Supervision.	Miscellaneous Charges.	Total.		
	8	9	10	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Godávari	..	..	1,646	452	..	2,098	6,194	1,27,231
2. Kistna	..	..	..	..	..	..	11,270	18,096
3. South Arcot	..	..	..	..	..	..	..	8
4. Tanjore	399	2,198	..	..	1,704	4,301	577	26,402
Total ..	399	2,198	1,646	452	1,704	6,399	18,041	1,71,737

37. The actual receipts, including the opening balance of the year, amounted to Rs. 1,78,136. The expenditure was Rs. 6,399, leaving a balance of Rs. 1,71,737. The increase under receipts in the Godávari District is mainly due to the refund of Rs. 8,267 made by the Public Works Department in accordance with G.O., No. 228-I, dated 18th March 1878, and to the higher price of rentals for Fasli 1288 than in the previous year. The decrease in Kistna is owing to the large amount of Public Works Department refunds in 1877-78 referred to in paragraph 66 of the report for that year. The decrease under expenditure in the Godávari District is due to no ferry boats having been constructed in the year under review and no expenditure was incurred in the district of Kistna. The increased outlay in Tanjore is attributable to the additional expenditure incurred in excavating a straight cut in the Kallimodu reach of the Vedarniem canal for which a revised estimate was sanctioned in G.O., Public Works Department, dated 15th January 1879, No. 206-W.

Board's Proceedings, dated 10th February 1880, No. 211.

38. The balances are large in the Godávari, Kistna, and Tanjore Districts and will be utilized for the purposes mentioned in paragraph 67 of the Special Local Fund Report for 1877-78.

39. *Irrigation Cess Fund.*—The following statement shows the receipts and charges of this fund. :—

Districts.	Balance.	Receipts.	Total.	Receipts for 1877-78.			Expenditure.	Expenditure of 1877-78.	Balance.
				Balance.	Receipts.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tanjore	6	311	317	..	6	6	247	..	70
Trichinopoly	15,177	12,638	27,815	14,340	13,912	28,252	11,663	13,075	16,152
Madura	1,887	24	1,911	..	1,887	1,887	..	..	1,911
Coimbatore	368	7,278	7,646	—1,905	10,061	8,156	6,936	7,788	710
Salem	9,757	15,404	25,161	10,009	7,694	17,703	15,050	7,946	10,111
Total ..	27,195	35,655	62,860	22,444	33,560	56,004	33,896	28,809	28,954

40. The falling off in receipts in Coimbatore is attributed to the irregularity of the ryots in the payment of the cess. The Collector states that the Tahsildars concerned have been directed to realize the arrears without further delay. The increased receipt in Salem is due to the realization of the accumulated arrears of cess of previous years.

41. The large increase under expenditure in Salem is attributed (1) to the revision of the Channel Establishment in which the pay of certain Superintendents, Maistries, &c., was raised with a view to improve its efficiency ; (2) to the extensive repairs executed to the channels which had been greatly silted or injured by the heavy rains of 1877-78 ; and (3) to the improvements effected in the year by the construction of new calingulas, raising of bunds, and plantation of banks.

42. With regard to the large balance available in the districts of Trichinopoly and Salem the Collectors of these districts have been requested in paragraph 5 of the Board's Proceedings, dated 13th March 1880, No. 358, to submit proposals for their utilization after reserving Rs. 8,000 and Rs. 10,000 respectively to meet any unforeseen contingencies. The fund in Madura will be dealt with in the manner indicated in paragraph 70 of the Board's Proceedings, dated 10th February 1880, No. 211.

43. *Buckingham Canal Fund.*—The receipts and charges of this fund are shown below :—

			Rs.
Balance on 1st April 1878			36,938
Receipts.			
Tolls levied on the Northern Canal		48,211	
License Fees collected on the Southern Canal ...		860	
Miscellaneous		1,007	
Refunds		998	
Adjustment entries by the Accountant-General ...		4,587	
			55,663
			92,601
Charges.			
Expenditure by Public Works Department		1,054	
Miscellaneous Repairs by Public Works Department.		235	
Establishment...	Public Works Department ...	59	
	Revenue Department	3,216	
Miscellaneous ..	Public Works Department ...	6	
	Revenue Department	142	
Refunds		780	
Adjustment entries by the Accountant-General ...		9,024	
			14,516
	Balance ...		78,085

44. Excluding the amount of refunds and adjustment entries the receipts of the year were Rs. 50,078 against Rs. 29,700 in the preceding year, thus showing an increase of Rs. 20,378 due mainly to increased traffic. During the year under report the canals were thoroughly cleared and deepened at a considerable outlay from Famine Funds and rendered freely navigable throughout. The normal value of the work so executed has not as yet been debited to the Canal Fund. The total expenditure, excluding the amount of refunds and adjustment entries, was only Rs. 4,712 which includes a sum of Rs. 3,216, being the cost of the usual establishment maintained under the supervision of the Revenue Department for the collection of tolls.

(A true Extract.)

(Signed) E. GIBSON,
Acting Sub-Secretary.

(True Copy.)

(Signed) S. SRINIVASA RAGHAVAIYANGAR,
First Assistant.

To the Secretary to Government, Revenue Department,
with a file of Collectors' Reports.
„ all Collectors.
„ the Accountant-General.

Exd. J. Tulloch.

1880.

Board of Revenue,

MADRAS.

To

THE SECRETARY TO GOVT.,
REVENUE DEPARTMENT,
&c., &c., &c.

Dated November 13th.

Printed 19th.

Received

PROCEEDINGS, 13TH NOVEMBER 1880, No. 1,727.

NOVEMBER.
No. 1,727.

Special Local Fund Report — for 1878-79.—
Submitting to Government —.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

20th December 1880, No. 1,734.

READ THE FOLLOWING PAPER :—

No. 318. Proceedings of the Board of Revenue, dated 13th November 1880, No. 1,727.

ABSTRACT.—Submitting to Government Special Local Fund Report for 1878-79.

No. 319. ORDER THEREON, 20th December 1880, No. 1,734.

Miscellaneous.

THIS paper, reporting on the Special Local Funds for 1878-79, was due sixteen months ago, *i.e.*, on 31st July 1879. The date prescribed for the submission of the Collectors' reports is the 15th May of each year, and the latest District Report—that from Trichinopoly—was received by the Board on the 29th July 1879. Their review, however, is only dated 13th November 1880. The explanation given for this excessive delay is inadequate. The report for 1877-78 was similarly submitted nineteen months after due date, and that for 1879-80 is already overdue by four months. These facts demand the serious attention of the Board.

2. The proposal to send the report for 1879-80 without the audited results is approved.

3. The present report does not embrace the operations of the Jungle Conservancy Fund which has been separately dealt with: *vide* G.O., 27th August 1880, No. 1,037.

Funds.	Receipts including Balance.	Expenditure.	Balance on 31st March 1879.
	Rs.	Rs.	Rs.
1. Cattle Pound Fund.	5,19,692	2,89,906	2,29,786
2. Public Bungalow ,,	1,115	1,278	— 163
3. Endowment ,,	13,408	8,220	5,188
4. Village Service ,,	33,68,162	23,51,545	10,16,617
5. Canal and Ferry ,,	1,80,363	8,448	1,71,915
6. Irrigation Cess ,,	62,850	33,896	28,954
7. Buckingham Canal ,,	92,601	14,516	78,085
Total ..	42,38,191	27,07,809	15,30,382

4. The entire receipts of the remaining Special Funds under the Board's control amounted, including balances (as per Accountant-General's statements which differ slightly from the Collectors' figures), to Rs. 42,38,191, and the expenditure to Rs. 27,07,809, leaving a balance of Rs. 15,30,382 against Rs. 11,74,476 at the end of the preceding year. The balances have much increased under the following heads :—

—	1877-78.	1878-79.	Increase.
	Rs.	Rs.	Rs.
Cattle Pound Fund	44,075	2,29,786	1,85,711
Village Service Fund	9,33,697	10,16,617	82,920
Canal and Ferry Fund... ...	1,33,216	1,71,915	38,699
Buckingham Canal Fund ...	36,938	78,085	41,147

5. *Cattle Pound Fund.*—The balance in favor of this fund on the 31st March 1878 is given as Rs. 44,075 in the Board's review* for 1877-78, whereas the balance on the 1st April 1878 is put down at Rs. 2,35,091 in the present paper. The latter figure includes the balance assigned for agricultural purposes, which the

* In G.O., 23rd April 1880, No. 471.

former does not, but the balances in the two reports should have been calculated on the same principle. According to paragraph 10 of the Board's Proceedings, the fund closed with a smaller balance than in the previous year by Rs. 21,848. It is hoped that the outstanding balances, which were large in some districts, have been adjusted since the close of the year under review.

6. *Village Service Fund.*—The transactions of this fund are fully detailed in paragraphs 23 to 35 of the Board's Proceedings, and need no remark beyond that the Collector's proposals for utilizing the surplus in Godávari, Kistna and Nellore should be expedited. The Board's Proceedings, dated 2nd October 1880, No. 1,439, quoted in the margin of paragraph 33, were disposed of by G.O., 30th November 1880, No. 1,602.

7. *Canal and Ferry Fund.*—Nearly 75 per cent. of the balance under this head (Rs. 1,71,737) appertains to the Godávari District. With reference to the Board's observation that this balance will be utilized in the purchase of a steamer for the Rajahmundry Ferry, their attention is drawn to G.O., dated 4th August 1880, No. 921, whereby it was decided that one of the old Upper Godávari steamers should be experimentally worked for one year at that ferry instead of a new steamer being procured from England. As regards the Cocanada and Coringa Junction Canal, the Board are requested to ascertain and report whether any, and if so what, progress has been made.

8. *Buckingham Canal Fund.*—The balance in favor of this fund at the end of March 1879 was Rs. 78,085, but it is stated that the nominal value of the work of clearing and deepening the canal executed from Famine Funds during the year under review has not yet been debited to this fund. This should be done as soon as possible, and the result reported for the information of Government. His Grace in Council notes with satisfaction that the receipts of the fund rose from Rs. 29,700 in 1877-78 to Rs. 50,078 in 1878-79, the increase being mainly due to increased traffic.

9. The transactions of the remaining funds call for no remark at this date.

(True Extract.)

(Signed) C. G. MASTER,
Secretary to Government.

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

Exd. A. Raitt.

155 Copies.

Govt. of Madras.

REVENUE.

To

The Board of Revenue,

&c. &c. &c.

Dated December 1880.

Printed, 90 pp.

Read,

Ans.

Encl.

G.O. 30th December 1880, No. 1,727.

DECEMBER.

Nos. 815-819.

Special Local Fund Report for 1878-79—
Public Works and Revenue Boards' Proceedings
relating—.

No. 1,727.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 13th November 1880.

Read the following reports :—

From the Collector	of Ganjam,	dated	28th May	1879,	No.	57.
,, ,,	of Vizagapatam,	,,	3rd June	,,	,,	517.
,, ,,	of Godávari,	,,	12th July	,,	,,	175.
,, ,,	of Kistna,	,,	7th ,,	,,	,,	1,481.
,, ,,	of Nellore,	,,	24th June	,,	,,	2,121.
,, ,,	of Cuddapah,	,,	26th July	,,	,,	255.
,, ,,	of Bellary,	,,	30th May	,,	,,	165.
,, ,,	of Kurnool,	,,	26th June	,,	,,	256.
,, ,,	of Chingleput,	,,	26th May	,,	,,	337.
,, ,,	of North Arcot,	,,	27th June	,,	,,	224.
,, ,,	of South Arcot,	,,	25th ,,	,,	,,	242.
,, ,,	of Tanjore,	,,	25th ,,	,,	,,	2,348.
,, ,,	of Trichinopoly,	,,	29th July	,,	,,	246.
,, ,,	of Madura,	,,	23rd June	,,	,,	270.
,, ,,	of Tinnevelly,	,,	26th May	,,	,,	370.
,, ,,	of Coimbatore,	,,	28th ,,	,,	,,	82.
,, Commr.	of Nílgiris,	,,	5th July	,,	,,	9.
,, Collector	of Salem,	,,	22nd ,,	,,	,,	225.
,, ,,	of South Canara,	,,	25th June	,,	,,	1,149.
,, ,,	of Malabar,	,,	4th ,,	,,	,,	896.

THE Board resolve to submit to Government a report for 1878-79 of the several Special Local Funds noted in the margin accompanied by a printed file of Collectors' reports. The Jungle Conservancy Fund is not dealt with in this review, a separate report having already been submitted to, and reviewed by, Government in their Order, dated 27th August 1880, No. 1,037. With regard to the delay in the submission of the present report, the Board beg to submit that while it was under preparation the Accountant-General's statement of actual receipts and charges of these Funds were received* and the Board thought it proper to compare these figures with those furnished in the Collectors' reports. Two supplemental statements were also received from the Accountant-General on the dates marginally noted affecting his original figures. As usual, there were differences between the two sets of figures, which necessitated several references to Collectors, to the Examiner of Public Works Accounts, and to the Accountant-General's office. The latest replies were received in June and July 1880. The Board, however, much regret the delay in the submission of this report, and in order to avoid similar delay they propose to submit the report for the past year (1879-80), which is nearly ready, without the audited results, leaving the differences which may exist between the Collectors' and Accountant-General's figures to be explained subsequently.

1. Cattle Pound Fund.
2. Public Bungalow Fund.
3. Endowment do.
4. Village Service do.
5. Canal and Ferry do.
6. Irrigation Cess do.
7. Buckingham Canal do.

* On the 21st November 1879.

22nd December 1879 and 19th June 1880.

2. The following abstract statement shows the receipts and charges of all the Funds as furnished by Collectors compared with those given in the Accountant-General's statements :—

Funds.	Balance on 1st April 1878.			Receipts during 1878-79.			Total including Balance.			Expenditure during 1878-79.			Balance on 31st March 1879.		
	As per Accountant-General's Statement.	Collectors' Figures as revised.	Differences.	As per Accountant-General's Statement.	Collectors' Figures as revised.	Differences.	As per Accountant-General's Statement.	Collectors' Figures as revised.	Differences.	As per Accountant-General's Statement.	Collectors' Figures as revised.	Differences.	As per Accountant-General's Statement.	Collectors' Figures as revised.	Differences.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Cattle Pound Fund ..	2,35,091	2,35,091	..	2,84,601	2,74,314	— 10,287	5,19,692	5,09,405	— 10,287	2,89,906	2,79,619	— 10,287	2,29,786	2,29,786	..
2. Public Bungalow Fund	361	361	..	754	754	..	1,115	1,115	..	1,278	1,278	..	— 163	— 163	..
3. Endowment do.	— 1,006	4,976	+ 5,982	14,414	14,371	— 43	13,408	19,347	+ 5,939	8,220	8,220	..	5,188	11,127	*+ 5,939
4. Village Service do.	9,33,697	9,33,697	..	24,34,465	24,34,465	..	33,68,162	33,68,162	..	23,51,545	23,51,545	..	10,16,617	10,16,617	..
5. Canal and Ferry do.	1,33,216	1,35,100	+ 1,884	47,147	43,036	— 4,111	1,80,363	1,78,136	— 2,227	8,448	6,399	— 2,049	1,71,915	1,71,737	†— 178
6. Irrigation Cess do.	27,195	27,195	..	35,655	35,655	..	62,850	62,850	..	33,896	33,896	..	28,954	28,954	..
7. Buckingham Canal do.	36,938	36,938	..	55,663	55,663	..	92,601	92,601	..	14,516	14,516	..	78,085	78,085	..
Total ..	13,65,492	13,73,358	+ 7,866	28,72,699	28,58,258	— 14,441	42,38,191	42,31,616	— 6,575	27,07,809	26,95,473	— 12,336	15,30,382	15,36,143	+ 5,761

* 5,939. This difference appertains to the Godávari District and is referred to in paragraph 5 of Board's Proceedings, dated 26th September 1879, No. 2,711.

† This difference is made up as follows :—

1,364 in Godávari. This difference is the balance appertaining to the Bhadráchalam Taluk, excluded as the Canal and Ferry Act (No. I of 1870) has not been applied to the ferries in the taluk.

56 in Kurnool. This amount was ordered to be transferred to Local Funds in G O., Revenue Department, dated 15th July 1879, No. 1,480.

791 in Malabar. It is not known what this amount in the Accountant-General's statement represents.

—2,033 in Chingleput. This is due to an erroneous debit to the Canal and Ferry Fund instead of to the Jungle Conservancy Fund, and was adjusted in the accounts of 1879-80.

178

3. The figures adopted by the Board in the above statement agree with those of the Accountant-General with the exception of those under Endowment and Canal and Ferry Funds, and the differences, so far as they affect the closing balances of these Funds, are explained in the notes appended to the statement. The large differences under the receipts and expenditure of the Pound Fund are due to adjustment entries in the Accountant-General's accounts in June 1878 resulting from the amalgamation of the Pound and Surplus Pound Fund transactions under the head "Cattle Pound Fund" in accordance with G.O., Revenue Department, dated 1st June 1878, No. 827.

4. *Cattle Pound Fund.*—The following abstract statement shows the receipts and charges of this Fund in each district as well as the distribution of the Pound Fund Surplus agreeably to paragraph 3 of G.O., Revenue Department, dated 24th August 1876, No. 1,159 :—

Districts.	Balance.	Receipts.	Total.	Balance.	Receipts.	Total.	Establishment, &c.	Construct-ing and Repairing Pounds.	To Agri-cultural Services.	To Muni-cipalities.	To Local Funds.	To other Special Funds.	Total.	Charges of 1877-78.	Balance.
	1877-78.						Charges.		Contributions.						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam ..	1,286	3,053	4,339	1,226	3,178	4,404	1,617	97	1,100	1	1,100	..	3,915	3,118	424
2. Vizagapatam ..	811	4,741	5,552	704	3,670	4,374	1,073	158	1,529	29	1,500	..	4,289	3,663	1,263
3. Godávari ..	1,649	27,151	28,800	1,543	24,064	25,607	10,152	672	8,013	224	7,789	..	26,850	23,958	1,360
4. Kistna ..	4,575	28,708	33,283	1,448	29,970	31,418	17,866	600	5,642	164	5,479	..	29,751	26,843	3,532
5. Nellore ..	4,999	17,823	22,822	2,416	20,334	22,750	7,641	104	6,229	106	6,116	..	20,249	17,751	2,673
6. Cuddapah ..	1,287	6,620	7,907	490	5,936	6,426	2,500	107	2,396	..	2,300	..	7,303	5,139	604
7. Bellary ..	949	9,492	10,441	1,590	8,440	10,030	4,599	143	1,817	67	1,750	1,660	10,036	9,081	405
8. Kurnool ..	4,551	4,495	9,046	598	6,585	7,183	2,120	117	979	..	979	4,472	8,667	2,632	379
9. Chingleput ..	1,92,523	6,337	2,58,207	901	8,945	9,846	3,329	89	1,754	53	1,701	..	49,730	8,539	2,08,477
		*59,347					*12,804								
10. North Arcot ..	..	8,047	8,047	..	9,186	9,186	3,841	247	1,979	87	1,893	..	8,047	9,186	..
11. South Arcot ..	10,355	11,309	21,664	7,168	14,748	21,916	6,765	205	6,913	73	7,274	..	21,230	11,561	434
12. Tanjore ..	4,140	27,176	31,316	3,290	27,509	30,799	11,125	1,213	7,869	736	7,142	..	28,075	26,650	3,241
13. Trichinopoly ..	1,187	11,286	12,473	1,840	12,351	14,191	5,654	503	2,494	57	2,436	..	11,234	13,004	1,239
14. Madura ..	1,464	12,471	13,935	878	15,612	16,490	6,734	456	2,702	98	2,805	..	12,795	14,326	1,140
15. Tinnevelly ..	1,071	12,098	13,169	1,491	13,004	14,495	6,510	823	2,600	119	2,881	..	11,333	13,424	1,836
16. Coimbatore ..	778	8,623	9,401	2,319	5,939	8,258	4,335	548	1,892	111	1,782	..	8,668	7,480	733
17. Nilgiris ..	863	1,163	2,026	500	1,434	1,934	636	114	562	251	211	..	1,874	1,071	152
18. Salem ..	636	9,029	9,665	813	11,409	12,222	4,639	513	1,828	61	1,777	..	8,808	11,586	857
19. South Canara ..	1,699	1,291	2,990	1,831	678	2,509	881	211	949	62	887	..	2,990	810	..
20. Malabar ..	208	4,054	4,322	698	3,344	4,042	1,755	625	707	77	611	..	3,775	3,774	547
Total ..	2,35,091	2,74,314	5,09,405	31,744	2,26,327	2,58,071	1,46,576	7,695	59,347	2,456	57,413	6,132	2,79,619	2,13,996	2,29,786

* Agricultural Services.

Districts.	Increase.	Districts.	Decrease.
	Rs.		Rs.
1. Vizagapatam ...	1,071	1. Ganjam ...	125
2. Godávari ...	3,087	2. Kistna ...	1,262
3. Cuddapah ...	684	3. Nellore ...	2,511
4. Bellary	1,052	4. Kurnool ...	2,090
5. Chingleput ...	56,739	5. North Arcot ...	1,139
6. Coimbatore ...	2,684	6. South Arcot ...	3,459
7. South Canara ...	613	7. Tanjore ...	324
8. Malabar	710	8. Trichinopoly ...	1,065
		9. Madura ...	3,141
	66,640	10. Tinnevelly ...	906
		11. Nilgiris ...	271
		12. Salem... ...	2,380
Total ...		Total ...	18,653

5. The balance at the beginning of the year was Rs. 2,35,091 and the receipts during the year amounted to Rs. 2,74,314 making a total of Rs. 5,09,405. The expenditure amounted to Rs. 2,79,619 leaving a balance of Rs. 2,29,786. The actual receipts of the year show an increase of Rs. 47,987 over those of the preceding year, the net result from a gross increase of Rs. 66,640 in eight districts against a gross decrease of Rs. 18,653 in twelve districts, as shown in the margin.

6. The increases are large in the Vizagapatam, Godávari, Bellary, Chingleput, and Coimbatore Districts, and are due to the following causes:—

(1 and 2.) In Vizagapatam and Godávari, to the fact that the people are now availing themselves more generally of the Cattle Trespass Act and to the circumstance that the Village Officers are in most cases the pound-keepers.

(3.) In Bellary, to the large number of stray cattle sold in consequence of the famine.

(4.) In Chingleput, to the contributions for Agricultural Services, aggregating Rs. 59,347 from the several districts, having been shown under the receipts of this district for the reasons given in paragraph 3 above. The difference between this amount and that shown in the comparative statement is due to decreased receipts owing to the favorable nature of the season.

(5.) In Coimbatore, to the amount deducted from the receipts on account of commission to pound-keepers, &c., having been included in the receipts of 1878-79, whereas in the preceding year only the net receipts were shown in the accounts; and also to a larger number of unclaimed cattle having been sold.

(6.) The decrease is large in nine districts and is generally attributed to the fact that pasturage was abundant.

7. The details of expenditure are as follow:—

Items.	1877-78.	1878-79.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Establishment and Miscellaneous Charges	1,07,341	1,03,772	...	3,569
2. Construction and Repair of Pounds ...	7,120	7,695	575	...
3. Agricultural Services	...	42,804	42,804	...
4. Contributions to Agricultural Services...	99,535	59,347	25,813	...
Local Funds		57,413		
Municipalities		2,456		
Other Special Funds ...		6,132		
		1,25,348		
Total ...	2,13,996	2,79,619	69,192	3,569
	...	...	65,623	

8. The decrease under the first item is due to variations in the payments of commission to pound-keepers in proportion to the receipts realized by them and to

fluctuations in miscellaneous charges. The increase under the second item is small and does not call for remark. The third item represents the portion of the expenditure on account of the Experimental Farm at Saidápet for the first time shown under the Pound Fund, the head "Surplus Pound Fund," under which it has hitherto been shown, having been expunged under G.O., Revenue Department, dated 1st June 1878, No. 827. The increase under the fourth item is due to the large opening balances in some of the districts having been made over to Agricultural Services and to Local Funds and Municipal Boards.

9. The sum of Rs. 6,132 shown in the above statement as contributed to other Special Funds is composed of Rs. 4,472 and Rs. 1,660 transferred to the Jungle Conservancy Fund under the orders marginally noted in the districts of Kurnool and Bellary respectively. The Pound Fund surplus was not equally distributed between Agricultural Services and Local and Municipal Funds in the districts of Cuddapah, South Arcot, Madura, and Malabar. The unequal division in the last-mentioned district is due to the rectification of an erroneous distribution in 1877-78. The Collectors of the other three districts are requested to state why an equal division of the surplus has not been made.

G.O., Revenue Department, dated 14th February 1878, No. 228.
G.O., Revenue Department, dated 14th March 1878, No. 398.

10. The closing balance of the year is Rs. 2,29,786 against an opening balance of Rs. 2,35,091, and excluding from these two amounts the opening and closing balances of Rs. 1,91,216 and 2,07,759 appertaining to Agricultural Services, the closing balance shows a falling off of Rs. 21,848 from the opening balance of the year. The balances are large only in the Kistna, Nellore, and Tanjore Districts, but, as stated in paragraph 58 of Board's Proceedings, dated 10th February 1880, No. 211, orders for their reduction by transfers to Agricultural Services and Municipal and Local Fund Boards in those districts in which they were expected to be large at the end of 1880-81 were issued in Board's Proceedings, dated 12th January 1880, No. 59, reviewing the Budget for that year.

11. The total number of pounds at the beginning of the year was 5,621. In the course of the year 80 were abolished and 77 newly constructed, leaving the total number at the end of the year 5,618. The following statement shows the number of pounds maintained in each district :—

Districts.	Number of Pounds in 1877-78.	Number of Pounds in 1878-79.
1. Ganjam	134	134
2. Vizagapatam	99	91
3. Godávari	298	302
4. Kistna	887	891
5. Nellore	352	352
6. Cuddapah	310	309
7. Bellary	290	290
8. Kurnool	250	250
9. Chingleput	123	122
10. North Arcot	174	173
11. South Arcot	374	376
12. Tanjore	155	155
13. Trichinopoly	148	153
14. Madura	474	482
15. Tinnevelly	627	643
16. Coimbatore	543	551
17. Nilgiris	7	8
18. Salem	140	137
19. South Canara	* 27	27
20. Malabar	209	172
Total ...	5,621	5,618

* Besides these there are 940 privates pounds.

12. The total number of pounds shown above as maintained in 1877-78 differs from that entered in the report for that year by five as shown in the margin. The Collector of Malabar admits that the number given in the previous year's report was incorrect, but the Collector of the Godávari District has not noticed the discrepancy which he is requested to explain at an early date.

——	Number as per report for 1877-78.	Number as per report for 1878-79.	Difference.
Godávari ...	292	298	+ 6
Malabar ...	210	209	— 1

13. *Public Bungalow Fund.*—The transactions of this Fund in Tinnevelly refer to the Virudupati Bungalow which has since been ordered to be transferred to the Public Works Department, and the deficit belonging to it has been directed to be met from Provincial Funds. The figures entered against the Coimbatore District represent the adjustment of the balances which remained to the credit of the Fund after the transfer of the bungalows at Pothanore and Bhaváni to the Local Fund Board and to the head "Civil Buildings" respectively (*vide* paragraph 43 of the Board's Proceedings, dated 10th February 1880, No. 211) :—

G.O., Financial Department, dated 20th October 1879, No. 2,046.

Districts.	Balance at the beginning of the year.	Receipts.	Total including Balance.	Expenditure.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Tinnevelly	— 785	754	— 31	132	— 163
Coimbatore	1,146	..	1,146	1,146	...
	361	754	1,115	1,278	— 163

14. *Endowment Fund.*—This Fund embraces the transactions of seven Chattrams and one Lungerkhana as follows :—

	Number of Chattrams.	Number of Lungerkhanas.
Bellary	1	...
Kurnool	...	1
Tinnevelly	5	...
Nilgiris	1	...
Total ...	7	1

15. The following statement shows the receipts and charges of the Fund :—

Districts.	Balance at the beginning of the year.	Receipts.			Total including Balance.	Expenditure.				Balance.
		Fixed allowance granted by Government.	Miscellaneous Receipts.	Total.		Establishment.	Cost of feeding Indigent Persons.	Miscellaneous Charges.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bellary.. { Munro's Chattram Fund ..	3,377	2,050	..	2,050	5,427	518	..	1,477	1,995	3,432
Bellary.. { Do. Dispensary Fund ..	1,107	..	2,358	2,358	3,465	1,800	..	1,624	3,424	41
Kurnool	..	360	..	360	360	..	360	..	360	..
Tanjore	195	..	..	..	195	..	..	195	195	..
Tinnevelly	297	..	9,483	9,483	9,780	373	..	1,753	2,126	7,654
Nilgiris	..	120	..	120	120	84	..	36	120	..
Total ..	4,976	2,530	11,841	14,371	19,347	2,775	360	5,085	8,220	11,127

16. The institutions in Bellary are the Munro Chattram at Gooty and the Dispensary attached to it. The Chattram receives a grant from Government of

Rs. 2,050. The charges, amounting to Rs. 1,995, are made up of—

	Rs.
Establishment	518
Amount transferred to Munro Dispensary Fund	860
Annual instalment credited to Government in repayment of the loan of Rs. 7,000 for the construction of a new building for the Dispensary...	600
Contingent Charges	17
Total ...	1,995

17. The receipts and charges of the Dispensary are given below :—

Receipts.	Amount.	Expenditure.	Amount.
	Rs.		Rs.
Balance on 1st April 1878 ...	1,107	Establishment	1,800
Amount transferred from Chattram Fund	860	Servants' Wages	438
Contribution from Local Funds ...	1,180	Diet of Patients	786
Do. from Municipality ...	318	Value of Medicines supplied and the cost of conveyance thereof...	306
Miscellaneous	...	Miscellaneous	94
Total ...	3,465	Total ...	3,424

18. The following statement shows the number of in and out patients treated at this Dispensary :—

	In-patients. No.	Out-patients. No.
Remained 31st March 1878	24	40
Admitted during the year	228	1,562
	252	1,602
Discharged cured	177	1,540
Do. relieved	6	15
Do. otherwise	2	1
Died	50	...
Remaining 31st March 1879	17	46
Total ...	252	1,602
Average Daily Sick ...	22·81	41·33

19. The Lungerkhana in Kurnool receives a fixed allowance from Government of Rs. 360 per annum out of a lapsed yeomiah for feeding indigent persons, and the whole of this amount was spent during the year.

20. The balance of Rs. 195, which remained to the credit of the Fund in Tanjore at the beginning of the official year, was transferred to the Local Fund Boards of the two Circles to whose management the Chattrams were made over at the close of 1877-78 under G.O., dated 8th February 1878, No. 247.

21. The transactions of Karumbuliyuttu Chattram alone were shown under the Endowment Fund of the Tinnevelly District in 1877-78. During the year under report the income of the other Chattrams noted in the margin, hitherto credited to the head "Deposit," was transferred to Special Funds in May 1878, under instructions from the Accountant-General. The Karumbuliyuttu Chattram has since been made over to its proprietor, and the Nángunéri Chattram to the Local Fund Board under G.O., dated 5th November 1879, No. 2,118. The Local Fund Boards have also signified their willingness to take charge of the other institutions above named.

Muthukrishna Naick's Chattram.
Chikkanarasaiyan's do.
Singikulam do.
Nángunéri do.

22. The transactions in the Nílgiri District refer to the Brahmin Chattram at Ootacamund which receives an annual contribution from Provincial Funds of Rs. 120 to meet the wages of the servants and contingent charges.

23. *Village Service Fund.*—The following statement shows the receipts and charges of this Fund :—

Districts.	Balance at the beginning of the year.	Receipts. Collection of Merahs and deductions from the Land Revenue for payment of Village Establishment.	Fee Cess under Act IV of 1864.	Quit-rent on Enfranchised Inams.	Miscellaneous.	Total.	Total including Balance.	Expenditure.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam ..	1,452	464	..	..	..	464	1,916	179	1,737
2. Vizagapatam.	137	..	..	748	..	748	885	746	139
3. Godávari ..	2,79,839	..	1,88,833	1,18,508	377	3,08,018	5,87,857	2,89,394	2,98,463
4. Kistna ..	57,740	85,905	1,08,243	220	143	1,94,511	2,52,251	1,61,344	90,907
5. Cuddapah ..	— 14,145	595	..	30,939	(a) 6,503; (b) 15,055; 425; 21,983	53,517	39,372	39,372	..
6. Bellary ..	3,711	92	..	..	(b) 2,473	2,565	6,276	2,304	3,972
7. Kurnool ..	— 11,309	..	1,24,997	2,47,558	(a) 10,360; (c) 17,860; 231; 28,451	4,01,006	3,89,697	3,89,697	..
8. Chingleput ..	7,559	14,445	7,179	..	..	21,624	29,183	11,471	17,712
9. North Arcot..	10,643	1,12,610	..	11,268	(a) 8,552; 45; 8,597	1,32,475	1,43,118	1,43,118	..
10. South Arcot..	55,615	2,71,727	589	..	..	2,72,316	3,27,931	2,85,414	42,517
11. Tanjore ..	— 22,401	2,99,741	..	..	36	2,99,777	2,77,376	2,72,277	5,099
12. Trichinopoly..	97,122	63,790	1,37,900	8,993	118	2,10,801	3,07,923	1,72,547	1,35,376
13. Madura ..	2,226	2,245	..	525	..	2,770	4,996	1,867	3,129
14. Tinnevelly ..	2,86,045	84,407	55,773	952	(d) 117; 65; 182	1,41,314	4,27,359	1,70,910	2,56,449
15. Coimbatore ..	469	..	..	..	(b) 145	145	614	..	614
16. Nílgiris ..	..	484	..	..	..	484	484	484	..
17. Salem ..	1,17,967	23,777	57,653	..	(e) 1,65,006; (c) 16,036; 1,81,042	2,62,472	3,80,439	2,94,136	86,303
18. South Canara.	9,781	33,975	..	..	..	33,975	43,756	29,912	13,844
19. Malabar ..	51,246	95,392	..	..	91	95,483	1,46,729	86,373	60,356
Total ..	9,33,697	10,89,649	6,81,167	4,20,011	2,43,638	24,34,465	33,68,162	23,51,545	10,16,617

(a) Credit from Provincial Services.
(b) Collections from Village Service Inams for offices vacant.
(c) Interest on Government Promissory Notes.
(d) Desakaval Fees.
(e) Government Grant.

24. The balance at the beginning of the year was Rs. 9,33,697, and the actual receipts during the year aggregated Rs. 24,34,465, making a total of Rs. 33,68,162. The expenditure amounted to Rs. 23,51,545, leaving a balance of Rs. 10,16,617.

25. At the beginning of the year, the Village Cess Act was in operation in the Godávari, Kurnool, Trichinopoly, Salem, Tinnevelly Districts and in sixty-nine villages of the Chingleput District; in the year under report it was extended to that portion of the Kistna District where the revised settlement rates do not include the

Village Service Fees. It was also ordered to be introduced into the whole of the Chingleput and Nellore Districts from Fasli 1289. As reported in Board's Proceedings, dated 10th February 1880, No. 211, the collection of the cess was under suspension in the year under report in the Salem District and in a portion of the Tinnevelly District. In their Order, Revenue Department, dated 2nd March 1880, No. 260, the Government approved the proposal to defer the collection of the cess in Salem till Fasli 1291, and the Board in their Proceedings, dated 10th April 1880, No. 476, recommended its re-imposition from the current fasli in the four taluks of the Tinnevelly District in which its collection was temporarily suspended.

26. The receipts of the year exceeded those of the preceding year by Rs. 4,22,984, resulting from a gross increase of Rs. 4,73,586 in sixteen districts against a gross decrease of Rs. 50,602 in three districts. The increases are large in the districts noted in the margin and are generally attributable to the favorable character of the season during the year under report and to the consequent collection of the arrears of previous years and of a larger portion of the current demand. The large increase in South Arcot remains unexplained, and the Collector is requested to supply the omission.

	Rs.
Cuddapah	27,516
Chingleput	17,276
North Arcot	86,230
South Arcot	1,11,057
Tanjore	28,175
Trichinopoly	16,656
Tinnevelly	17,277
Salem	1,57,776

27. The increase in Tinnevelly is mainly due to the amount fixed for deduction from Land Revenue annually having been, during the year under report, deducted from the collections and credited to the Fund without any reservation in the months in which the kists were due, while in the previous year only the amounts actually paid to Village Establishments were deducted and credited throughout the year.

28. The large increase in Salem is chiefly due to the fact that the contribution from Land Revenue to the Fund for Fasli 1287 was not wholly made within the year 1877-78, consequently the credit in the year under report includes the arrears of contribution on account of the previous fasli, together with a portion of that for Fasli 1288.

29. The decrease is large in the Kistna and Kurnool Districts. The Collector of Kistna states that the decrease under Merahs and deductions from Land Revenue is due to the inclusion of all collections under fee cess, but he has failed to afford explanation in regard to the net decrease of about Rs. 28,000 in the collections of the year. In Kurnool the decrease is nominal. If the sum of Rs. 1,96,407 realized from the sale of Promissory Notes in the preceding year is excluded from comparison, the receipts of the year show an increase of Rs. 1,65,751 over those of the previous year due to the large collections of arrears outstanding at the close of 1877-78 and to the favorable character of the season.

30. The amount of securities held in favor of the Fund was the same as in the preceding year, and the interest drawn amounted to Rs. 33,896 against Rs. 50,422 in 1877-78. The decrease in the amount of interest received in the Salem District is ascribed to the non-receipt of interest on some Promissory Notes sent to Calcutta for renewal. The Collector of Trichinopoly does not assign any reason for not drawing the interest due on the investments made in Government paper for the year under review, but the Board observe from the report for 1879-80 that this amount is brought to credit in the accounts of that year. The Collector's proposal to invest Rs. 1,15,000 in 4 per cent. Government paper submitted to Government in Board's Proceedings, dated 29th January 1880, No. 158, was not approved by the Government of India (*vide* G.O., Revenue Department, dated 16th July 1880, No. 2,424).

	1877-78. Rs.	1878-79. Rs.
Kurnool	17,866	17,860
Trichinopoly	*15,020	...
Salem	17,536	16,036
Total ...	50,422	33,896

* For two-and-a-half year.

	Rs.
North Arcot	77,342
South Arcot	1,30,771
Tinnevelly	93,690
Salem	2,03,915

31. The expenditure shows a net increase of Rs. 4,55,790, resulting from a gross increase of Rs. 5,30,171 in eleven districts against a gross decrease of Rs. 74,381 in seven districts. There are large increases in the districts marginally noted and are due.

(1.) In North Arcot to the disbursement of arrears of Merah allowance due for the previous year in which the collections were not sufficient to meet the charge.

(2.) In Tinnevelly to the payment of salaries to Village Officers, who were entertained on the completion of the revision of Village Establishments in accordance with G.O., dated 5th December 1877, No. 3,355.

(3.) In Salem to the grant of arrears of pay to Village Officers for Faslis 1286 and 1287, which remained undisbursed for want of funds and also to the increase of pay upon the revision of establishment effected at the close of 1877-78.

32. No reason has been assigned for the decrease in South Arcot. The increase in the other districts is generally attributed to the payment of the arrears of salaries. The falling off is considerable in the Godávari, Kistna, South Canara, and Bellary Districts. The decrease in the first three districts is in consequence of the salaries of some of the Village Establishments not having been disbursed within the close of the official year, and in the last-mentioned district to the abnormal debit made in 1877-78 of a portion of the special remuneration paid to Taliaries. During the year the balance of Rs. 34,654 on account of a loan from Imperial Funds to the Village Service Fund of the Godávari District under G.O., dated 6th February 1872, No. 249, was fully repaid.

33. As at the end of 1877-78 the balances are large in the districts of Godávari, Kistna, South Arcot, Trichinopoly, Tinnevelly, Salem, and Malabar. From the correspondence printed in G.O., Revenue Department, dated 9th September 1879, No. 1,840, it will be seen that Government, in declining to entertain the Board's proposal to utilize the available surplus balances of the fund by the maintenance of a District Survey Establishment, suggested its application to "the provision of adequate supervision and control of irrigation works and irrigation." The Board accordingly, in their Proceedings, dated 10th November 1879, No. 3,148, called upon the Collectors of the districts marginally noted, in which the available balances were expected to be large at the end of 1878-79, to submit proposals for their utilization in the manner desired by Government after consulting the Chief Engineer for Irrigation. For reasons already assigned in paragraphs 62 and 63 of the last year's report the attention of the Collectors of South Arcot and Malabar has not been drawn to this subject. The replies received up to date from the Collectors of Salem, Tinnevelly, Trichinopoly, Kurnool, and Chingleput were submitted to Government with the Proceedings marginally specified.

Godávari.	Kurnool.	Tinnevelly.
Kistna.	Chingleput.	Salem.
Nellore.	Trichinopoly.	

Board's Proceedings, dated 24th January 1880, No. 122, recorded in G.O., dated 2nd March 1880, No. 260.
Board's Proceedings, dated 10th April 1880, No. 476, recorded in G.O., dated 9th June 1880, No. 636.
Board's Proceedings, dated 3rd May 1880, No. 611, recorded in G.O., dated 14th June 1880, No. 660.
Board's Proceedings, dated 3rd June 1880, No. 751, recorded in G.O., dated 19th July 1880, No. 830.
Board's Proceedings, dated 2nd October 1880, No. 1,439.

34. The actual charges having exceeded the aggregate receipts in the districts of Cuddapah, Kurnool, and North Arcot the balances at the end of the year closed with the deficits noted in the margin which were met by Provincial contributions. Referring to paragraph 6 of the Board's Proceedings, dated 9th December 1879, No. 3,289, the deficit* in Cuddapah

	Rs
Cuddapah	6,503
Kurnool	10,360
North Arcot	8,552

* Rs. 6,503.

is due, as already explained in the above Proceedings, to the annual salaries of the Ghât Thaliaries having exceeded the available assets. In consequence of the reduction of the number of these Village Officers sanctioned in G.O., dated 18th March 1879, No. 675, the accounts for 1879-80 show, after repaying this deficit, a credit balance of Rs. 22,370. As regards the large deficit* in Kurnool the Collector in his letter submitted with Board's Proceedings, dated 20th March 1880, Miscellaneous No. 3,217, and recorded in G.O., Revenue Department, dated the 25th idem, No. 1,156, states that it is due to the collections of the current demand having been much less than was expected when framing the Budget. The Board are glad to find that the closing balance for 1879-80 after repayment of the deficit was Rs. 96,363 in favor of the fund. The deficit of Rs. 8,552 in North Arcot is stated by the Collector to be due to the large sum of Rs. 15,337 remaining uncollected on additional quit-rent on Kattubadi Inams in the several estates for Fasli 1288 up to March 1879, and to the payment of salaries to Taliaries in anticipation of its collection. Owing to the stringent measures adopted in realizing the outstanding arrears the collections during the year 1879-80 not only covered the deficit in question, but left a balance of Rs. 4,506 to the credit of the fund.

* Rs. 10,360.

Faslis.	Tinnevelly.			Salem.		
	Rs.	A.	P.	Rs.	A.	P.
1280	...			1,217	4	2
1281	...			3,852	1	3
1282	...			4,439	10	0
1283	0	2	0	2,712	8	6
1284	4	2	0	1,333	14	5
1285	193	10	0	2,617	6	3
1286	...			1,581	9	1
Total ...	197	14	0	17,754	5	8

35. In connection with this fund the Board sanction the writing off the accounts the irrecoverable arrears of Village Cess, amounting to Rs. 197-14-0, in the Tinnevelly District and Rs. 17,754-5-8 in the Salem District, the particulars of which are detailed in the margin. The large amount in Salem is recommended for remission on the ground that it is the balance unrealized after crediting the sale proceeds of property attached where available.

36. *Canal and Ferry Fund.*—The subjoined statement shows the receipts and charges of this fund:—

Districts.	Balance at the beginning of the year.	Receipts.	Total including Balance.	1877-78.		
				Balance.	Receipts.	Total.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Godávari	35,742	33,587	1,29,329	77,710	24,227	1,01,937
2. Kistna	15,475	2,621	18,096	— 201	20,946	26,745
3. South Arcot	8	..	8	..	8	8
4. Tanjore	23,875	6,828	30,703	16,752	7,700	24,452
Total ..	1,35,100	43,036	1,78,136	94,261	58,881	1,53,142

Districts.	Expenditure.						Expenditure in 1877-78.	Balance.
	Establishment.	Construction and Repair of Canal.	Repair of Boats.	Cost of Public Works Supervision.	Miscellaneous Charges.	Total.		
	8	9	10	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Godávari	..	..	1,646	452	..	2,098	6,194	1,27,231
2. Kistna	..	..	..	..	..	..	11,270	18,096
3. South Arcot	..	..	..	..	..	..	..	8
4. Tanjore	399	2,198	..	..	1,704	4,301	577	26,402
Total ..	399	2,198	1,646	452	1,704	6,399	18,041	1,71,737

37. The actual receipts, including the opening balance of the year, amounted to Rs. 1,78,136. The expenditure was Rs. 6,399, leaving a balance of Rs. 1,71,737. The increase under receipts in the Godávari District is mainly due to the refund of Rs. 8,267 made by the Public Works Department in accordance with G.O., No. 228-I, dated 18th March 1878, and to the higher price of rentals for Fasli 1288 than in the previous year. The decrease in Kistna is owing to the large amount of Public Works Department refunds in 1877-78 referred to in paragraph 66 of the report for that year. The decrease under expenditure in the Godávari District is due to no ferry boats having been constructed in the year under review and no expenditure was incurred in the district of Kistna. The increased outlay in Tanjore is attributable to the additional expenditure incurred in excavating a straight cut in the Kallimodu reach of the Vedarniem canal for which a revised estimate was sanctioned in G.O., Public Works Department, dated 15th January 1879, No. 206-W.

Board's Proceedings, dated 10th February 1880, No. 211.

38. The balances are large in the Godávari, Kistna, and Tanjore Districts and will be utilized for the purposes mentioned in paragraph 67 of the Special Local Fund Report for 1877-78.

39. *Irrigation Cess Fund.*—The following statement shows the receipts and charges of this fund.:—

Districts.	Balance.	Receipts.	Total.	Receipts for 1877-78.			Expenditure.	Expenditure of 1877-78.	Balance.
				Balance.	Receipts.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tanjore	6	311	317	..	6	6	247	..	70
Trichinopoly	15,177	12,638	27,815	14,340	13,912	28,252	11,663	13,075	16,152
Madura	1,887	24	1,911	..	1,887	1,887	..	..	1,911
Coimbatore	368	7,278	7,646	—1,905	10,061	8,156	6,936	7,788	710
Salem	9,757	15,404	25,161	10,009	7,694	17,703	15,050	7,946	10,111
Total ..	27,195	35,655	62,850	22,444	33,560	56,004	33,896	28,809	28,954

40. The falling off in receipts in Coimbatore is attributed to the irregularity of the ryots in the payment of the cess. The Collector states that the Tahsildars concerned have been directed to realize the arrears without further delay. The increased receipt in Salem is due to the realization of the accumulated arrears of cess of previous years.

41. The large increase under expenditure in Salem is attributed (1) to the revision of the Channel Establishment in which the pay of certain Superintendents, Maistries, &c., was raised with a view to improve its efficiency; (2) to the extensive repairs executed to the channels which had been greatly silted or injured by the heavy rains of 1877-78; and (3) to the improvements effected in the year by the construction of new calingulas, raising of bunds, and plantation of banks.

42. With regard to the large balance available in the districts of Trichinopoly and Salem the Collectors of these districts have been requested in paragraph 5 of the Board's Proceedings, dated 13th March 1880, No. 358, to submit proposals for their utilization after reserving Rs. 8,000 and Rs. 10,000 respectively to meet any unforeseen contingencies. The fund in Madura will be dealt with in the manner indicated in paragraph 70 of the Board's Proceedings, dated 10th February 1880, No. 211.

43. *Buckingham Canal Fund.*—The receipts and charges of this fund are shown below :—

			Rs.
Balance on 1st April 1878			36,938
Receipts.			
Tolls levied on the Northern Canal		48,211	
License Fees collected on the Southern Canal ...		860	
Miscellaneous		1,007	
Refunds		998	
Adjustment entries by the Accountant-General ...		4,587	
			55,663
			92,601
Charges.			
Expenditure by Public Works Department		1,054	
Miscellaneous Repairs by Public Works Department.		235	
Establishment...	Public Works Department ...	59	
	Revenue Department	3,216	
Miscellaneous ..	Public Works Department ...	6	
	Revenue Department	142	
Refunds		780	
Adjustment entries by the Accountant-General ...		9,024	
			14,516
	Balance ...		78,085

44. Excluding the amount of refunds and adjustment entries the receipts of the year were Rs. 50,078 against Rs. 29,700 in the preceding year, thus showing an increase of Rs. 20,378 due mainly to increased traffic. During the year under report the canals were thoroughly cleared and deepened at a considerable outlay from Famine Funds and rendered freely navigable throughout. The normal value of the work so executed has not as yet been debited to the Canal Fund. The total expenditure, excluding the amount of refunds and adjustment entries, was only Rs. 4,712 which includes a sum of Rs. 3,216, being the cost of the usual establishment maintained under the supervision of the Revenue Department for the collection of tolls.

(A true Extract.)

(Signed) E. GIBSON,
Acting Sub-Secretary.

(True Copy.)

(Signed) S. SRINIVASA RAGHAVAIYANGAR,
First Assistant.

To the Secretary to Government, Revenue Department,
„ all Collectors. with a file of Collectors' Reports.
„ the Accountant-General.

Exd. J. Tulloch.

1880.

Board of Revenue,

MADRAS.

To

THE SECRETARY TO GOVT.,
REVENUE DEPARTMENT,
&c., &c., &c.

Dated November 13th.

Printed 19th.

Received

PROCEEDINGS, 13TH NOVEMBER 1880, No. 1,727.

NOVEMBER.
No. 1,727.

Special Local Fund Report — for 1878-79.—
Submitting to Government —.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

20th December 1880, No. 1,734.

READ THE FOLLOWING PAPER :—

No. 318. Proceedings of the Board of Revenue, dated 13th November 1880, No. 1,727.

ABSTRACT.—Submitting to Government Special Local Fund Report for 1878-79.

No. 319. ORDER THEREON, 20th December 1880, No. 1,734.

Miscellaneous.

THIS paper, reporting on the Special Local Funds for 1878-79, was due sixteen months ago, *i.e.*, on 31st July 1879. The date prescribed for the submission of the Collectors' reports is the 15th May of each year, and the latest District Report—that from Trichinopoly—was received by the Board on the 29th July 1879. Their review, however, is only dated 13th November 1880. The explanation given for this excessive delay is inadequate. The report for 1877-78 was similarly submitted nineteen months after due date, and that for 1879-80 is already overdue by four months. These facts demand the serious attention of the Board.

2. The proposal to send the report for 1879-80 without the audited results is approved.

3. The present report does not embrace the operations of the Jungle Conservancy Fund which has been separately dealt with: *vide* G.O., 27th August 1880, No. 1,037.

Funds.	Receipts including Balance.	Expenditure.	Balance on 31st March 1879.
	RS.	RS.	RS.
1. Cattle Pound Fund.	5,19,692	2,89,906	2,29,786
2. Public Bungalow ,,	1,115	1,278	— 163
3. Endowment ,,	13,408	8,220	5,188
4. Village Service ,,	33,68,162	23,51,545	10,16,617
5. Canal and Ferry ,,	1,80,363	8,448	1,71,915
6. Irrigation Cess ,,	62,850	33,896	28,954
7. Buckingham Canal ,,	92,601	14,516	78,085
Total ..	42,38,191	27,07,809	15,30,382

4. The entire receipts of the remaining Special Funds under the Board's control amounted, including balances (as per Accountant-General's statements which differ slightly from the Collectors' figures), to Rs. 42,38,191, and the expenditure to Rs. 27,07,809, leaving a balance of Rs. 15,30,382 against Rs. 11,74,476 at the end of the preceding year. The balances have much increased under the following heads :—

——	1877-78.	1878-79.	Increase.
	RS.	RS.	RS.
Cattle Pound Fund	44,075	2,29,786	1,85,711
Village Service Fund	9,33,697	10,16,617	82,920
Canal and Ferry Fund... ...	1,33,216	1,71,915	38,699
Buckingham Canal Fund ...	36,938	78,085	41,147

5. *Cattle Pound Fund.*—The balance in favor of this fund on the 31st March 1878 is given as Rs. 44,075 in the Board's review* for 1877-78, whereas the balance on the 1st April 1878 is put down at Rs. 2,35,091 in the present paper. The latter figure includes the balance assigned for agricultural purposes, which the

* In G.O., 23rd April 1880, No. 471.

former does not, but the balances in the two reports should have been calculated on the same principle. According to paragraph 10 of the Board's Proceedings, the fund closed with a smaller balance than in the previous year by Rs. 21,848. It is hoped that the outstanding balances, which were large in some districts, have been adjusted since the close of the year under review.

6. *Village Service Fund.*—The transactions of this fund are fully detailed in paragraphs 23 to 35 of the Board's Proceedings, and need no remark beyond that the Collector's proposals for utilizing the surplus in Godávari, Kistna and Nellore should be expedited. The Board's Proceedings, dated 2nd October 1880, No. 1,439, quoted in the margin of paragraph 33, were disposed of by G.O., 30th November 1880, No. 1,602.

7. *Canal and Ferry Fund.*—Nearly 75 per cent. of the balance under this head (Rs. 1,71,737) appertains to the Godávari District. With reference to the Board's observation that this balance will be utilized in the purchase of a steamer for the Rajahmundry Ferry, their attention is drawn to G.O., dated 4th August 1880, No. 921, whereby it was decided that one of the old Upper Godávari steamers should be experimentally worked for one year at that ferry instead of a new steamer being procured from England. As regards the Cocanada and Coringa Junction Canal, the Board are requested to ascertain and report whether any, and if so what, progress has been made.

8. *Buckingham Canal Fund.*—The balance in favor of this fund at the end of March 1879 was Rs. 78,085, but it is stated that the nominal value of the work of clearing and deepening the canal executed from Famine Funds during the year under review has not yet been debited to this fund. This should be done as soon as possible, and the result reported for the information of Government. His Grace in Council notes with satisfaction that the receipts of the fund rose from Rs. 29,700 in 1877-78 to Rs. 50,078 in 1878-79, the increase being mainly due to increased traffic.

9. The transactions of the remaining funds call for no remark at this date.

(True Extract.)

Secretary to Government.

To the Board of Revenue.
,, the Financial Department.
,, the Public Works Department.
,, Accountant-General.

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Exd. A. Raitt.

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Govt. of [1880] Bhoota.

REVENUE.

To

THE BOARD OF REVENUE,

&c, &c, &c.

Dated December 31st.

Printed 29th.

Read. — Vol. (49)

Encl.

G.O., 29th December 1880, No. 1,794.

DECEMBER.

Nos. 818-819.

Special Local Final Report for 1878-79.—
Passing orders on Revenue Board's Proceedings submitting —.

170 — 172

No 2165 W dy 15th Sept 1880

No 135 W dy 18th Jany 81

Recorded.

12/1

Secy. P.W. Accts. / Secy