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No. 255. Read the following Proceedings of the Board of Revenue, dated 4th July 1876, No. 1,704 :—

Read the following reports :—

From the Collector of	Ganjam,	dated	22nd November	1875,	No.	2,574.
„ „	of Vizagapatam,	„	28th May	„	„	940.
„ „	of Godavery,	„	30th October	„	„	453.
„ „	of Kistna,	„	5th November	„	„	1,527.
„ „	of Nellore,	„	19th „	„	„	3,074.
„ „	of Cuddapah,	„	9th „	„	„	236.
„ „	of Bellary,	„	10th December	„	„	500.
„ „	of „	„	22nd „	„	„	—
„ „	of Kurnool,	„	6th November	„	„	413.
„ „	of Chingleput,	„	13th „	„	„	655.
„ „	of North Arcot,	„	11th September	„	„	500.
„ „	of South Arcot,	„	21st August	„	„	349.
„ „	of „	„	19th November	„	„	—
„ „	of Tanjore,	„	2nd October	„	„	4,641.
„ „	of Trichinopoly,	„	25th December	„	„	374.
„ „	of Madura,	„	7th July	„	„	282.
„ „	of Tinnevelly,	„	27th May	„	„	272.
„ „	of Coimbatore,	„	8th December	„	„	359.
„ Commr.	of Nilgiris,	„	2nd „	„	„	138.
„ Collector	of Salem,	„	10th August	„	„	229.
„ „	of „	„	11th December	„	„	386.
„ „	of South Canara,	„	9th November	„	„	2,180.
„ „	of Malabar,	„	9th December	„	„	354.

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

THE Board resolve to submit to Government a report on the operations of the Special Local Funds under their control for the year 1874-75.

2. The following abstract statement shows the transactions of the several funds :—

Funds.	Balance at the beginning of the year.	Receipts during the year.	Total.	Expenditure.	Balance.
	RS.	RS.	RS.	RS.	RS.
1. Jungle Conservancy Fund ...	2,09,058	1,54,615	3,63,673	2,23,140	1,40,533
2. Nanul Grass Fund...	22,948	14,288	37,236	10,903	26,333
3. Cattle Pound Fund	69,680	2,19,841	2,89,521	2,17,712	71,809
4. Surplus Pound Fund	7,370	1,23,974	1,31,344	1,23,905	7,439
5. Public Bungalow Fund	— 713	2,464	1,751	362	1,389
6. Endowment Fund	11,002	5,181	16,183	8,034	8,149
7. Village Service Fund	13,29,501	21,07,832	34,37,333	18,86,060	15,51,273
8. Canal and Ferry Fund	69,526	30,498	1,00,024	11,095	88,929
9. Irrigation Cess Fund	34,807	23,826	58,633	40,300	18,333
10. Cochrane's and Sadras Canal Fund	— 7,053	33,845	26,792	25,142	1,650
Total...	17,46,126	27,16,364	44,62,490	25,46,653	19,15,837

3. The figures shown above agree with those of the Accountant-General, except in the case of a few items which are omitted in the foregoing statement for reasons which will be explained further on when reviewing the transactions of the several funds. The total receipts from all funds including the balance on the 1st April 1874 amounted to Rupees 44,62,490 and the charges to Rupees 25,46,653, leaving a balance of Rupees 19,15,837.

4. The Board will now proceed to review the transactions of each fund in detail.

5. JUNGLE CONSERVANCY FUND.—The following statement shows the District-war particulars of the receipts and charges of this fund :—

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Districts.	1873-74. Balance at the beginning of the year.	1873-74. Receipts during the year.	1873-74. Total including Balance.	Charges. By Revenue Department.	Charges. By Public Works Department.	Charges. Total.	Total Charges in 1873-74.	Balance.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	856	97	953	295	...	295	367	638
2. Vizagapatam ...	7	628	635	226	...	226	763	406
3. Godavery	8,998	4,816	13,812	6,268	...	6,268	4,831	7,544
4. Kistna	1,386	15,722	17,108	10,379	2,529	12,908	17,276	4,200
5. Nellore	77,367	13,083	90,450	52,520	838	53,358	21,189	37,092
6. Cuddapah	6,036	4,846	10,882	9,192	...	9,192	22,420	1,690
7. Bellary	2,284	4,393	6,677	4,220	...	4,220	6,256	2,457
8. Kurnool	2,149	3,414	5,563	4,552	...	4,552	9,636	1,011
9. Chingleput	1,533	5,533	7,066	6,806	...	6,806	6,626	260
10. North Arcot	14,705	10,679	25,384	10,551	...	10,551	13,210	14,833
11. South Arcot	202	14,134	13,932	13,099	11	13,110	22,643	822
12. Tanjore	— 17,692	3,587	21,279	8,233	...	8,233	2,189	13,046
13. Trichinopoly	10,472	8,300	18,772	6,816	4,686	11,502	11,419	7,270
14. Madura	8,565	4,409	12,974	5,115	...	5,115	4,382	7,859
15. Tinnevelly	899	11,285	12,184	9,262	...	9,262	17,699	2,922
16. Coimbatore	5,252	15,879	21,131	19,066	150	19,216	17,372	1,915
17. Nilgiris	3,579	9,447	13,026	13,250	...	13,250	17,444	— 224
18. Salem	47,168	23,187	70,355	34,748	...	34,748	30,691	35,607
19. South Canara ...	314	1,176	1,490	328	...	328	411	1,162
Total...	2,09,058	1,54,615	3,63,673	2,14,926	8,214	2,23,140	2,26,724	1,40,533

6. From the above statement it will be seen that the balance at the beginning of the year under report was Rupees 2,09,[illegible]58 and the receipts during the year aggregated Rupees 1,54,615, making a total of Rupees 3,63,673. The total expenditure amounted to Rupees 2,23,140, leaving a balance of Rupees 1,40,533. There is a considerable decrease in the balances in the Nellore and Salem Districts. As in the previous year, the above figures are exclusive of the balance and receipts of the fund shown against the Madras District in the Accountant-General's statement. The special report called for in the concluding part of paragraph 3 of G.O., Revenue Department, dated 19th April 1876, No. 508, regarding the Madras District Fund, will be submitted to Government as soon as the information called* for from the Collector is received.

* *Vide* paragraph 4 of the Board's Proceedings, dated 19th May 1876, No. [illegible]605.

7. The actual receipts of the year were Rupees 12,277 less than those of the previous year. This resulted from a gross decrease of Rupees 35,465 in seven districts against a gross increase of Rupees 23,188 in twelve. The decreases in the Nellore, Cuddapah, and Salem Districts are large and are attributed to the following causes:—

1*st.*—In Nellore, to the large sum of Rupees 20,120 realized at the close of the year from sales of the Striharicottah fuel, and paid into the Chingleput Treasury, not having been brought to credit in the accounts of the district until after the 31st of March 1875.

2*nd.*—In Cuddapah, to the decrease in the items "Fees on Timber" and "Sale-proceeds of Palmyra trees" owing to a small demand.

3*rd.*—In Salem, to the rent of the Tamarind trees along the avenues in the Tripatore Taluq which had been erroneously credited to the Jungle Conservancy Fund having been transferred to Local Funds, and also to the falling off under recoveries of advances in consequence of the limited extent to which advances were made during the year.

Board's Proceedings, dated 12th October 1874, No. 2,966.

8. The following statement shows the particulars of the receipts from the various sources under the Jungle Conservancy Fund as required in paragraph 4 of G.O., Revenue Department, dated 19th April 1876, No. 508.

Districts.	Rent of Jungles.	Sale of Trees.	Sale of Palmyra trees and leaves.	Tax on fuel, fire-wood, and Bamboos.	Fees from charcoal-burners.	Sale-proceeds of the wood of Striharicottah.	Tax on building materials.	Miscellaneous Receipts including Recoveries of advances and unadjusted charges.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	...	[illegible]25	...	72	...	...	...	...	97
2. Vizagapatam	...	..	...	628	...	...	...	...	628
3. Godavery	...	771	...	3,904	...	...	...	81	4,816
4. Kistna	...	365	3,258	5,143	116	...	...	6,900	15,722
5. Nellore	...	1,333	...	2,224	...	8,523	517	486	13,083
6. Cuddapah	820	918	190	88	33	...	...	2,798	4,846
7. Bellary	132	2,628	...	434	023	...	...	576	4,393
8. Kurnool	...	1,804	...	1,487	...	...	...	123	3,414
9. Chingleput	...	1,197	...	257	...	...	...	4,079	5,533
10. North Arcot	...	3,207	...	6,391	460	...	...	621	10,679
11. South Arcot	...	7,706	...	3,377	...	...	...	3,051	14,134
12. Tanjore	836	1,866	132	448	44	...	...	261	3,587
13. Trichinopoly	179	2,996	...	2,084	232	...	...	2,809	8,300
14. Madura	...	1,923	...	1,187	230	...	...	1,069	4,409
15 Tinnevelly	10	8,830	...	...	...	...	...	2,445	11,285
16. Coimbatore	...	916	13,832	...	...	...	...	1,131	15,879
17. Nilgiris	...	782	...	7,590	...	...	...	1,075	9,447
18. Salem	...	1,694	21,033	...	...	...	...	460	23,187
19. South Canara	...	187	...	61	...	...	...	928	1,176
Total...	1,977	39,088	38,445	35,435	1,737	8,523	517	28,893	1,54,615

9. The actual expenditure in all the districts during the year was Rs. 3,584 less than in the previous year, which is the result of a gross decrease of Rupees 50,159 against a gross increase of Rupees 46,575. The decrease occurs in ten districts, but it is important only in the Kistna, Cuddapah, Kurnool, South Arcot, Tinnevelly, and Nilgiri Districts, and is owing to the following causes:—

1*st.*—To the transfer of the Canal Avenues Establishment in the Kistna District to Canal Funds under G.O., Public Works Department, dated 21st July 1874, No. 387.

2*nd.*—To small outlay on extension of planting operations in Cuddapah and the Nilgiris.

3*rd.*—To want of funds in the Kurnool, South Arcot, and Tinnevelly Districts.

10. The expenditure may be classified as follows:—

Items.	Charges			Total Expenditure of 1873-74.	Increase.	Decrease.
	By P.W.D.	By R.D.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Formation of fresh Plantations and Topes ...	109	23,698	23,807	83,347	...	59,540
2. Improvement and maintenance of existing topes.	6,276	1,00,611	1,06,887	60,234	46,653	...
3. Commission for collection.	...	2,326	2,326	3,739	...	1,413
4. Establishment	...	39,364	39,364	41,272	...	1,908
5. Cost of Public Works Supervision	1,024	...	1,024	2,859	...	1,835
6. Miscellaneous charges including advances	838	48,150	48,988	35,273	13,715	...
7. Controlling Establishment in the Board's Office ..	...	744	744	...	744	...
Total ...	8,247	2,14,892	2,23,140	2,26,724	61,112	64,696

11. There is a large decrease in the first item, which is owing to the planting operations in almost all the districts having been very limited in the year under report. The increase in the second item is due to the extensive planting noticed in the report for last year which necessitated the maintenance of a larger number of topes during the year under report.

12. The sum of Rupees 48,988 shown against "Miscellaneous charges" includes Rupees 26,000 on account of felling in the Stribaricottah Jungle in the Nellore District, and Rupees 8,262 the rent of Tamarind trees in the Salem District for 1871-72, 1872-73, and 1873-74, erroneously credited originally to this fund but subsequently transferred to Local Funds.

13. The following abstract statement shows the area of the old plantations and number of trees planted up to the close of 1873-74 and during 1874-75 :—

Items.	Old Plantation.		New Plantation.	
	Extent in Acres.	Number of Trees planted up to close of 1873-74.	Extent in Acres.	Number of Trees planted in 1874-75.
Jungles	765,331	518,585	211	28,289
Fuel Reserves	217,005	1,961,809	675	913,481
Plantations on Channel Banks ...	Mls. Yds. 2,402 + 402 728	1,173,804	...	434
Village Topes	5,919	2,003,185	596	136,473
Nurseries	86	206,041	19	1,148,330
Total ...	990,743 + 402 728	5,863,424	1,501	2,227,007

The figures above given do not tally with those entered in last year's report, but correspond with the particulars furnished by Collectors in their reports for 1874-75. An endeavour will be made to procure more trustworthy information before the submission of the report for 1875-76.

14. Nanul Grass Fund.—The following statement shows the receipts and charges of this fund :—

Districts.	Balance at the beginning of the year.	Receipts.	Total including balance.	1873-74.			Charges.	Charges of 1873-74.	Balance.
				Balance.	Receipts.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Kistna	5,778	3,719	9,497	7,711	2,308	10,019	3,722	4,241	5,775
2. Nellore	863	414	1,277	1,074	...	1,074	136	211	1,141
3. Chingleput ...	97	2	99	97	...	97	...	...	99
4. North Arcot ...	102	...	102	102	...	102	...	...	102
5. Tanjore	475	2,492	2,967	— 451	2,706	2,255	1,067	1,180	1,900
6. Trichinopoly ...	10,967	4,949	15,916	5,785	5,214	11,999	2,796	32	12,220
7. Madura	196	212	408	469	26	495	269	299	139
8. Tinnevelly ...	2,633	2,205	4,838	— 66	4,278	4,212	2,187	1,679	2,651
9. Coimbatore ...	297	135	432	268	479	747	16	450	416
10. Salem	1,540	1,060	2,600	1,558	947	2,505	710	965	1,890
Total ...	22,948	14,288	37,236	16,547	15,358	31,905	10,903	8,957	26,333

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15. The balance at the beginning of the year was Rupees 22,948 and the actual collections aggregated Rupees 14,288, making a total of Rupees 37,236. The expenditure was Rupees 10,903, leaving a balance of Rupees 26,333 at the close of the year.

16. The actual receipts during the year were Rupees 1,070 less and the expenditure Rupees 1,946 more than the receipts and charges of the previous year. The increase and decrease under both heads are small and do not call for any special remark.

17. No transfers of any portion of this fund to "Irrigation Revenue" were made in the year under report except in the Kistna District, where it appears that a portion of the receipts was credited to the new head of account. In the case of Kistna, Chingleput, North Arcot, Tanjore, Madura, and Tinnevelly. the six districts named in the margin, the Board have issued instructions to make over the balances which remained to the credit of the fund on the 1st April 1875. As regards the remaining four districts, the Board are in correspondence with the Collectors concerned.

18. Pound Fund.—The subjoined statement shows the receipts and charges of this fund :—

Districts.	Balance at the beginning of the year.	1873-74. Actual collections.	Total including balance.	Charges. Establishment, &c.	Charges. Constructing and repairing Pounds.	Charges. Amount transferred to Surplus Pound Fund.	Charges. Total.	Total Charges of 1873-74.	Balance.	Receipts.	Total including balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	761	2,729	3,490	1,267	352	1,000	2,619	2,144	871	2,724	2,905
2. Vizagapatam ...	359	3,062	3,421	1,026	333	1,355	2,714	4,105	707	3,876	4,464
3. Godavery... ...	297	21,353	21,650	5,131	611	15,570	21,312	16,366	338	14,994	16,663
4. Kistna	1,486	26,512	27,998	14,428	1,029	9,753	25,210	27,482	2,788	26,543	28,968
5. Nellore	27,267	20,892	48,159	11,594	551	10,000	22,145	29,404	26,014	21,136	56,671
6. Cuddapah ...	738	6,102	6,840	221	460	5,200	5,881	10,124	959	5,875	10,862
7. Bellary	3,302	13,131	16,433	544	681	12,557	13,783	24,714	2,650	13,398	28,016
8. Kurnool	1,827	8,883	10,710	294	498	7,623	8,415	11,835	2,295	9,392	13,662
9. Chingleput ...	2,258	6,881	9,139	3,318	347	2,885	6,550	4,598	2,589	5,963	6,856
10. North Arcot ...	...	6,863	6,863	1,962	176	4,725	6,863	6,631	...	6,631	6,631
11. South Arcot ...	321	10,049	10,370	5,950	126	3,138	9,214	11,069	1,156	10,707	11,390
12. Tanjore	2,772	22,497	25,269	11,360	454	10,955	22,769	21,129	2,500	20,923	23,901
13. Trichinopoly ...	2,588	10,178	12,766	2,536	933	7,206	10,675	8,507	2,091	8,492	11,095
14. Madura	11,434	15,974	27,408	4,630	1,215	9,000	14,844	14,121	12,564	12,924	25,555
15. Tinnevelly ...	5,038	16,372	21,410	8,272	418	8,000	16,690	17,763	4,720	18,700	22,801
16. Coimbatore ...	5,763	9,936	15,699	1,195	2,010	5,763	8,968	11,016	6,731	9,639	16,779
17. Nilgiris	199	893	1,092	510	...	447	957	1,409	135	895	1,608
18. Salem	1,379	12,210	13,589	5,737	780	6,202	12,719	13,519	870	13,601	14,898
19. South Canara ...	1,658	937	2,595	50	161	1,460	1,671	318	924	843	1,976
20. Malabar	233	4,387	4,620	2,012	566	1,135	3,713	2,347	907	2,126	2,580
Total ...	69,680	2,19,841	2,89,521	82,037	11,701	1,23,974	2,17,712	2,38,601	71,809	2,09,382	3,08,281

19. The assets of this fund show a decrease of Rupees 18,760 as compared with those of the preceding year, but the actual collections in the year were Rupees 10,459 more than in the previous year. The increase is large in the Godavery, Madura, and Malabar Districts, and is attributed to the following causes:—An increase in the number of pounds and cattle impounded, and the inducements to a zealous discharge of duty offered by the system of payment of commission to Pound-keepers.

20. The necessity for the retention of the large balances in Nellore and Madura should be explained by the Collectors of those districts.

21. The actual expenditure during the year amounted to Rupees 2,17,712, which is Rupees 20,889 less than in the previous year. It may be classified as follows:—

—	1873-74.	1874-75.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Establishment and Miscellaneous charges ...	74,125	82,037	7,912	...
Construction and repair of Pounds	13,678	11,701	...	1,977
Amount transferred to Surplus Pound Fund ...	1,50,798	1,23,974	...	26,824
Total ...	2,38,601	2,17,712	7,912	28,801

22. The increase under Establishment and Miscellaneous charges is chiefly due to the additional number of pounds established and the consequent employment of a larger number of Pound-keepers, and to an increase in the remuneration of Pound-keepers in the shape of commission.

23. The amount transferred to Surplus Pound Fund was Rupees 1,23,974 or Rupees 26,824 less than in the previous year. The subjoined statement shows the districts in which the increase or decrease was noticeable:—

Districts.	In 1873-74.	In 1874-75.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Godavery	12,080	15,570	3,490	...
Kistna	12,308	9,753	...	2,555
Nellore	20,000	10,000	...	10,000
Cuddapah	9,600	5,200	...	4,400
Bellary	23,372	12,557	...	10,815
Kurnool	11,188	7,623	...	3,565
Madura	12,738	9,000	...	3,738
Tinnevelly	5,100	8,000	2,900	...
Malabar	190	1,135	945	...
	1,06,576	78,838	7,335	35,073
Total variations in the other Districts ...	...	...	5,178	4,264
	...	...	12,513	39,337
	...	...	...	12,513
Each decrease ...	...	...	...	26,824

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24. The number of pounds maintained in the several districts during the year was 5,543 as shown below:—

Districts.	Number.	Districts.	Number.
1. Ganjam	133	12. Tanjore	135
2. Vizagapatam	98	13. Trichinopoly	125
3. Godavery	264	14. Madura	458
4. Kistna...	872	15. Tinnevelly	622
5. Nellore	337	16. Coimbatore	478
6. Cuddapah	302	17. Nilgiris	6
7. Bellary	271	18. Salem	132
8. Kurnool	247	19. South Canara	27
9. Chingleput	117	20. Malabar	407
10. North Arcot	167		
11. South Arcot	345	Total ...	5,543

25. Surplus Pound Fund.—The statement given below shows the receipts and charges of this fund:—

Districts.	Balance at the beginning of the year.	Surplus amount transferred from Pound Fund.	Total including balance.	Charges.				Balance.
				Amount transferred to Government Farms.	Amount transferred to Local Funds.	Amount transferred to Municipalities.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam ...	...	1,000	1,000	500	500	...	1,000	...
2. Vizagapatam ...	157	1,355	1,512	835	646	31	1,512	...
3. Godavery ...	...	15,570	15,570	7,785	7,618	167	15,570	...
4. Kistna ...	597	9,753	10,350	5,175	4,771	404	10,350	...
5. Nellore ...	...	10,000	10,000	5,000	5,000	...	10,000	...
6. Cuddapah ...	...	5,200	5,200	2,600	2,600	...	5,200	...
7. Bellary ...	...	12,557	12,557	6,279	6,000	278	12,557	...
8. Kurnool ...	...	7,623	7,623	3,815	3,750	58	7,623	...
9. Chingleput ...	...	2,885	2,885	1,443	1,364	78	2,885	...
10. North Arcot ...	...	4,725	4,725	2,363	2,290	72	4,725	...
11. South Arcot ...	...	3,138	3,138	1,569	1,500	69	3,138	...
12. Tanjore ...	...	10,955	10,955	465	9,622	868	10,955	...
13. Trichinopoly ...	...	7,206	7,206	3,603	3,500	68	7,171	35
14. Madura ...	6,616	9,000	15,616	4,106	4,000	106	8,212	7,404
15. Tinnevelly ...	...	8,000	8,000	4,000	3,732	268	8,000	...
16. Coimbatore ...	...	5,763	5,763	2,881	2,815	67	5,763	...
17. Nilgiris ...	...	447	447	223	...	224	447	...
18. Salem ...	...	6,202	6,202	3,101	3,000	101	6,202	...
19. South Canara ...	...	1,460	1,460	730	...	730	1,460	...
20. Malabar ...	...	1,135	1,135	1,135	...	...	1,135	...
Total ...	7,370	1,23,974	1,31,344	57,608	62,708	3,589	1,23,905	7,439

26. The balance of the fund at the beginning of the year was Rupees 7,370 and the amount transferred to its credit from the Pound Fund Rupees 1,23,974, making a total of Rupees 1,31,344. The charges amounted to Rupees 1,23,905.

Districts.	Government Farms.	Local and Municipal Funds.	Difference.
	Rs.	Rs.	Rs.
Vizagapatam ...	835	677	158
Kurnool	3,815	3,808	7
Tanjore	465	10,490	10,025
Trichinopoly ...	3,603	3,568	35
Malabar	1,135	...	1,135

27. In the districts marginally noted, the amounts transferred to Government Farms do not correspond with those made over to Local and Municipal Funds.

28. The difference in Vizagapatam, Rupees 158, is due to the balance of the remittance to credit of Government farm appertaining to the previous year having been credited in the year under review.

29. No reason is assigned for the difference in the Kurnool District. The amount however is trifling.

30. The difference in Tanjore is owing to an adjustment made in the year to correct an unequal division of the Surplus Pound Fund between the Local Funds and Government Farms in 1871-72 and 1872-73.

31. In Trichinopoly, the difference, *viz.*, Rupees 35, is shown as balance instead of its being credited to Local Funds.

32. In Madura, a balance of Rupees 7,404 is shown at the close of the year against Rupees 6,616 at the end of 1873-74. Under existing orders, no balance should be left under Surplus Pound Fund. The Collector should arrange for an equal distribution of the whole of the surplus.

33. In Malabar, the difference, Rupees 1,135, is caused by the Accountant-General having omitted to debit the amount in his accounts as explained in the Collector's letter, dated 29th May 1876, No. 137. The necessary adjustment will be made in the accounts of 1876-77.

34. Public Bungalow Fund.—This fund comprises the transactions of the Travellers' Bungalows at Pondicherry, Pothanore, and Bhowany. The subjoined statement shows the receipts and charges of the fund:—

Districts.	Balance at the beginning of the year	Receipts.			Total including balance.	Charges.				
		Fees, &c.	Grant in aid.	Total.		Establishment.	Construction and Repair of Bungalows, &c.	Amount transferred to other districts.	Total.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
South Arcot... ...	— 62	...	...	...	— 62	33	...	...	33	— 95
Coimbatore	— 651	2,464	...	2,464	1,813	156	173	...	329	1,484
Total ...	— 713	2,464	...	2,464	1,751	189	173	...	362	1,389

35. No fees are collected in the first-named bungalow. The charge of Rupees 33 plus the minus balance of Rupees 62 entered against it, is the batta paid to the sepoy attached to the bungalow. In their Order, dated 25th March 1875, No. 655, the Government approved the Board's proposal to transfer it to the

management of the heirs of the founder, and to adjust the charges up to the close of the year under report from Provincial Funds. The total charge of Rupees 95 has accordingly been adjusted in 1875-76.

36. The bungalow at Pothanore yielded Rupees 146 or Rupees 71 less than in the previous year in the shape of fees from travellers. The cause of the decrease in the receipts is due to the fact that only 111 travellers halted at the bungalow against 155 in 1873-74. Government have in their Order, dated 15th January 1876, No. 93, directed the transfer of the bungalow to the Coimbatore Local Fund Board.

37. A sum of Rupees 200 was realised on account of the Bhowany Bungalow which is in the occupation of a Range Officer of the Public Works Department against Rupees 3,354 in 1873-74. The decrease is due to the fact of large arrears of rent having been recovered from the Irrigation Range Officer in the latter year. In their Order, Revenue Department, dated 18th May 1876, No. 640, the Government approved the transfer of the bungalow to the head "Civil Buildings," and directed the abolition of the Bungalow Fund.

38. In the Accountant-General's statement, transactions on account of this fund are shown against the districts noted in the margin also; but of these, the balances appertaining to Madura, Nilgiris, and South Canara were adjusted in the year under report, and the Board have called upon the Collectors of the remaining districts to report why steps have not been taken to adjust the balances appearing against them.

Kistna.
Bellary.
Madura.
Nilgiris.
Salem.
South Canara.
Malabar.

Board's Proceedings, dated 19th May 1876, No. 1,305, paragraph 5.

39. ENDOWMENT FUND.—This fund embraces the transactions of ten Chuttrums, three having been transferred to the Local Fund Boards in Tinnevelly since last year's report, one Lungerkhana, and one Charitable tank as shown in the subjoined statement.

Districts.	Number of Chuttrums.	Number of Lungerkhanas.	Number of Charitable tanks.
Kistna	...	...	1
Bellary	1	...	...
Kurnool	...	1	...
Tanjore	7	...	...
Tinnevelly	2	...	...
Total...	10	1	1

40. In the Kistna District, there is a charitable tank at Muttialumpad in the Palnad Taluq which has some Inam lands attached to it. The tank was made over to the Guntoor Local Fund Board in 1875-76 as directed in G.O., Financial Department, dated 19th February 1875, No. 373.

41. In the town of Kurnool, a Lungerkhana is maintained entirely out of the Government grant of Rupees 360 derived from a lapsed Yeomiah which is expended in feeding thirty indigent persons.

42. CHUTTRUM FUND.—The following abstract shows the receipts and charges of this fund.

Districts.	Balance at the beginning of the year.	Receipts. Fixed allowance granted by Government.	Receipts. Miscellaneous Receipts.	Receipts. Total.	Total including balance.	Expenditure.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Bellary. Munro Chuttrum Fund.	6,087	2,050	...	2,050	8,137	1,963	6,174
1. Bellary. Do. Dispensary Fund ...	3,943	860	1,151	2,011	5,954	4,953	1,001
	308	692	4	696	1,004	673	331
			27	27	424	2	422
2. Tanjore	397	...					
3. Tinnevelly...							
Total...	10,735	3,602	1,182	4,784	15,519	7,591	7,928

43. In the Bellary District, the transactions relate to Munro's Chuttrum at Ghooty and the dispensary established in connection with it. The former has a fixed allowance of Rupees 2,050 from Government. The charges amounting to Rupees 1,963 are made up of—

	Rs.
Annual contribution to the Dispensary	860
Annual instalment to Government towards the loan of Rupees 7,000 for the construction of the Dispensary	600
Establishment	489
Miscellaneous charges	14
	1,963

44. The assets of the Ghooty Chuttrum dispensary amounted to Rupees 5,954 as particularised in the margin and the charges to Rupees 4,953, leaving a balance of Rupees 1,001 at the close of the year. The report of the Medical Officer in charge of the dispensary is herewith submitted for the information of Government. It shows that the in-patients increased from 78 in 1873-74 to 89 in 1874-75 and the out-patients from 1,376 to 1,878. The average daily sick under the head of in-patients was 6·03 against 4·78 in the previous year and under out-patients 20·36 against 35·97. It is stated that out of a total of 89 in-patients treated during the year, 53 dieted themselves. From these results the institution may be said to have worked satisfactorily.

	Rs.	A.	P.	Rs.	A.	P.
Balance on 1st April 1874...				3,942	8	8
Amount transferred from the Government grant ...	860	0	0			
Subscriptions ...	10	0	0			
Local subscriptions ...	24	5	7			
Contribution from Local Funds ...	216	15	0			
Do. from Municipality ...				2,011	4	7
				5,953	13	3

45. In Tanjore, there are seven small chuttrums under private management but receiving grants from Government.

46. In Tinnevelly, the figures represent the transactions of the Kurumboli Uttu Chuttrum and Mukkappa Moodelliar's water-pandal. A proposal to transfer the pandal to the Local Fund Board has been submitted to the Board. On receipt of further information called for from the Collector, the proposal will be laid before Government.

47. VILLAGE SERVICE FUND.—The following statement shows the transactions of the fund :—

Districts.	Balance at the beginning of the year.	Receipts.			Total including balance.	Expenditure.	Balance.
		Fees under Act IV of 1864.	Miscellaneous.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	167	.....	427	427	594	170	424
2. Godavery	2,63,670	1,67,335	1,30,339	2,97,674	5,66,344	3,32,944	2,33,400
3. Kistna	— 4,417	26,524	95,477	1,22,001	1,17,584	1,22,709	— 5,125
4. Cuddapah	62	.....	669	669	731	605	126
5. Bellary	15,650	.....	8,525	8,525	24,175	1,183	22,992
6. Kurnool	7,48,125	1,44,884	2,18,149	3,63,033	11,11,158	3,41,773	7,69,385
7. Chingleput.....	1,607	.....	12,407	12,407	14,014	12,134	1,880
8. North Arcot	17,707	.....	1,35,506	1,35,506	1,53,213	1,13,763	39,450
9. South Arcot	25,041	.....	2,44,645	2,44,645	2,69,686	2,44,931	24,755
10. Tanjore	— 42,096	.....	2,75,439	2,75,439	2,33,343	2,71,496	— 38,153
11. Trichinopoly.....	20,834	1,09,491	88,534	1,98,025	2,18,859	1,70,251	48,608
12. Madura	773	.....	1,854	1,854	2,627	2,097	530
13. Tinnevelly.....	4,233	.....	90,602	90,602	94,885	47,484	47,351
14. Nilgiris	.....	.....	87	87	87	87	.....
15. Salem.....	2,38,225	1,37,526	94,592	2,32,118	4,70,343	1,03,064	3,67,279
16. South Canara ...	6,933	.....	33,976	33,976	40,909	34,975	5,934
17. Malabar	27,987	.....	90,844	90,844	1,18,831	86,394	32,437
Total...	13,29,501	5,85,760	15,22,072	21,07,832	34,37,333	18,86,060	15,51,273

48. The balance at the beginning of the year was Rupees 13,29,501 and the actual collections during the year aggregated Rupees 21,07,332, making a total of Rupees 34,37,333. The expenditure amounted to Rupees 18,86,060, leaving a balance of Rupees 15,51,273.

49. The Village Service Cess Act was in operation in the districts noted in the margin. In the last-named district, the Act was introduced in the Tinnevelly and Tenkasi Taluqs, but the cess collections are not shown separately in the accounts.

Godavery, Kurnool, Trichinopoly, Salem, and Tinnevelly.

50. The Collector of the Kistna District enters in his accounts a sum of Rupees 26,524 under "Fees under Act IV of 1864," but does not state when the Act was introduced and at what rate the cess is levied. He is requested to report on these points.

51. The total receipts under this fund as compared with the previous year show an increase of Rs. The greater part of this increase occurs in the marginally-noted districts and is explained below :—

Kistna, North Arcot, Trichinopoly, and Tinnevelly.

(1.) In the Kistna District, no reason is assigned for the increase, but it is probably due to the collection of the cess.

(2.) In North Arcot, it is stated to be due to the exertions of the taluq officials in realising the full dues.

(3.) In Trichinopoly, the increase is due partly to the collection of land-cess on the enfranchised Inams and partly to the interest for two years on the sum of Rupees 1,50,000 invested in Government Securities having been drawn during the year.

(4.) In Tinnevelly, it is attributed to the collection of village-cess at one Anna in every Rupee of assessment in the settled taluqs of Tinnevelly and Tenkasi

52. The expenditure during the year exceeds that of the previous year by Rupees 1,11,316 owing to the following causes :—

1st.—To a large amount having been adjusted to the credit of "Advances recoverable" in the Godavery District, from which the salaries of village officers were paid in former years, and the entire expenditure of this year having been incurred from this fund instead of from the former source as was the case in the previous year to some extent.

2nd.—To the revision of the village establishments in Kurnool resulting in an increase to the salaries of village servants—*vide* G.Os., Nos. 714 and 707, dated 3rd May 1872 and 9th July 1873.

3rd.—To payment during the year of arrears of salaries due to village officers in Trichinopoly for the previous year.

4th.—To the disbursement of a larger amount on account of pay of village servants in Madura.

	Rs.
Godavery	2,33,400
Kurnool	7,69,385
Salem	3,67,279

52. Of the net balance of Rupees 15,51,273, the bulk occurs in the districts marginally noted.

53. Certain proposals of the Collector of the Godavery District for the utilisation of the balance in that district have been remitted to him for revision. He should dispose of the matter at an early date.

54. Of the balance in Kurnool Rupees 6,67,978-2-10 have since been invested in Government Securities of the 4 per cent. loan under G.O., Revenue Department, dated 3rd March 1876, No. 348. Proposals for utilising the available balance and reducing the cess were submitted to, and sanctioned by, Government in their Order, Revenue Department, dated 31st March 1876, No. 453.

55. The balance in Salem was reduced considerably after the close of the year by an investment of Rupees 2,30,900 in Government Securities, and steps have more recently been taken to invest a further sum of two lakhs in Government paper.

56. CANAL AND FERRY FUND.—This fund exists in three districts only and the subjoined statement shows the receipts and charges of the year :—

Districts.	Balance.	Receipts during the year.	Total including Balance.	Expenditure.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Godavery	42,704	18,594	61,298	1,849	59,449
Kistna	5,304	3,990	9,294	1,855	7,439
Tanjore	21,518	7,914	29,432	7,391	22,041
Total ...	69,526	30,498	1,00,024	11,095	88,929

57. The receipts amounted to Rupees 30,498, which sum, together with the opening balance, Rupees 69,526, makes a total of Rupees 1,00,024. The expenditure was Rupees 11,095, leaving a balance of Rupees 88,929. The slight increase in the receipts over those of the previous year does not call for any remark. A very large portion of the increase under expenditure, *viz.*, Rupees 6,670, occurs in Tanjore and represents the outlay incurred on account of the canal between Negapatam and Vedarniem which was formerly maintained from Local Funds, but was transferred to Special Funds under the authority of G.O., Financial Department, dated 5th October 1874, No. 1,679.

58. With the above exception and the Yenugavanilanka and Antervidi ferries in the Godavery District to which Act I of 1870 was made applicable under G.O., Revenue Department, dated 21st August 1874, No. 1,056, there was no other extension of the Act during the year under report.

59. Irrigation Cess Fund.—The following abstract statement shows the transactions of this fund :—

Districts.	Balance.	Receipts during the year.	Total including Balance.	Expenditure.	Balance.
	RS.	RS.	RS.	RS.	RS.
Trichinopoly	11,138	12,071	23,209	9,662	13,547
Madura	176	556	732	400	332
Coimbatore	23,493	11,199	34,692	30,238	4,454
Total ...	34,807	23,826	58,633	40,300	18,333

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

Receipts.

	RS.
Balance on the 1st April 1874	7,053
Toll, &c., collected from boats navigating Cochrane's and Sadras Canals	3,845
Total...	26,792

Charges.

	RS.
Deepening the Northern and Southern Canals ...	3,9[illegible]0
Maintenance of the Northern and Southern Canals...	12,[illegible]4
Establishment	8,[illegible]0
Miscellaneous Charges	3[illegible]
[illegible]	25,142
Balance.	1,650

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61. The receipts show a decrease of Rupees 9,939 as compared with those of the previous year, due to diminished receipts from tolls in consequence of the transport of a smaller quantity of salt from the northern pans to Madras.

(A true Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

No. 255-A. Order thereon, 24th August 1876, No. 1,159.

Miscellaneous.

With these Proceedings, the Special Fund Report for 1874-75 is submitted by the Board of Revenue, fifteen months after the close of the year to which it relates. The Government note the explanation furnished in paragraph 3 of the Board's Proceedings, 19th May 1876, No. 1,305, and trust that the report for 1875-76 will be furnished within the time promised (*vide* Board's Proceedings, dated 23rd June 1876, No. 1,625.)

G.O., 3rd July 1876, No. 894.

2. In the subjoined abstract are compared the transactions of the several Funds in 1873-74 and 1874-75 :—

	Opening Balance.		Receipts.		Expenditure.		Total.		Balance.	
	1873-74.	1874-75.	1873-74.	1874-75.	1873-74.	1874-75.	1873-74.	1874-75.	1873-74.	1874-75.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Jungle Conservancy Fund	2,68,890	2,09,058	1,66,892	1,54,615	2,26,724	2,23,140	4,35,782	3,63,673	2,09,058	1,40,533
2. Nanul Grass Fund	16,547	22,948	15,358	14,288	8,957	10,903	31,905	37,236	22,948	26,333
3. Pound Fund	98,899	69,680	2,09,382	2,19,841	2,38,601	2,17,712	3,08,281	2,89,521	69,680	71,809
4. Public Bungalow Fund	1,253	— 713	553	2,464	2,519	362	1,806	1,751	— 713	1,389
5. Endowment Fund	46,592	11,002	12,865	5,181	48,455	8,034	59,457	16,183	11,002	8,149
6. Village Service Fund	10,08,301	13,29,501	20,95,944	21,07,832	17,74,744	18,86,060	31,04,245	34,37,333	13,29,501	15,51,273
7. Canal and Ferry Fund	44,047	69,526	29,904	30,498	4,425	11,095	73,951	1,00,024	69,526	88,929
8. Irrigation Cess Fund	33,469	34,807	23,014	23,826	21,676	40,300	56,483	58,633	34,807	18,333
9. Cauvery, Vellaur and Sadras Canal Fund	250	— 7,053	43,784	33,845	51,087	25,142	44,034	26,792	— 7,053	1,650
Total..	15,18,248	17,38,756	25,97,696	25,92,390	28,77,188	24,22,748	41,15,944	43,31,146	17,38,756	19,08,398

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3. It is observed that in the abstract appended to paragraph 2 of the Board's Proceedings, the transactions of the "Surplus Pound Fund" are shown separately from those of the Cattle Pound Fund, as though the former was distinct from the latter. On the contrary, the Surplus Pound Fund is only a branch of the General Cattle Pound Fund which includes it, and the receipts and charges shown against it are comprised in the receipts and charges shown against Cattle Pound Fund. The repetition is, therefore, erroneous and misleading, and should be avoided. The particulars furnished in paragraph 25 are however valuable, and should be continued to be given. The Surplus Pound Fund being mainly intended for distribution between Government Farms, Local Fund Circles, and Municipalities, there was no necessity for a balance of Rs. 7,370 being kept in hand at the beginning of the year. The bulk* of it appertains to Madura and the remainder to two other districts. These entries should have been explained. The transactions of the year added Rs. 788 to the balance in Madura, absorbed those in the two other districts, and left a balance of Rs. 35 in Trichinopoly. The Board, in paragraphs 31 and 32, remark on these balances and refer to the desirability of getting rid of them. When they are dispensed with, the transactions of the Surplus Pound Fund will be confined to the distribution of the annual receipts from the Pound Fund between the three† heads authorised and any others that may hereafter be added; or, in other words, the details of column 3 of charges in the statement appended to paragraph 18 will alone have to be furnished.

	Rs.
*	6,616, Madura.
	157, Vizagapatam.
	597, Kistna.
	7,370

† Government Farms.
Local Fund Circles.
Municipalities.

4. *Jungle Conservancy Fund.*—The amount available for expenditure during the year was less than that of the previous year owing to smaller opening balance and to short receipts in Nellore, Cuddapah, and Salem, as explained in paragraph 7. The information called for in paragraph 4 of G.O., 19th April 1876, No. 508, has been for the first time furnished. The entries in the various columns of the statement appended to paragraph 8 should have been explained. The financial effect of G.O., 23rd June 1876, No. 844, should be noticed in future reports. The tax on fuel yields about 22 per cent. of the income by returns which vary markedly in the different districts. Only in five districts[1] the receipts from that source exceed 3,000 Rs.; in three districts[2] they are nil; in three more[3], less than 100; and in four[4], less than 1,000. The highest amount, viz., Rs. 7,590, was realised on the Nilgiris; North Arcot producing Rs. 6,391 and Kistna Rs. 5,143. The fluctuations should be fully explained in future reports together with the system pursued in each district. The causes at work on the Nilgiris raising the receipts so high should be stated. Information showing the extent of the jungles conserved in each district will be particularly useful. Fees from charcoal-burners, which yield only Rs. 1,737, will hereafter produce considerably more from the operation of G.O., dated 20th July 1876, No. 979.

(1) Godavery, Kistna, North Arcot, South Arcot, and Nilgiris.
(2) Tinnevelly, Coimbatore, and Salem.
(3) Ganjam, Cuddapah, and South Canara.
(4) Vizagapatam, Bellary, Chingleput, and Tanjore.

5. Notwithstanding the short receipts noticed above, the expenditure fell short of that of 1873-74 by only Rs. 3,584, the opening balance being drawn upon to the extent of Rs. 68,525; 10·7 per cent. was laid out on fresh plantation; 48 per cent. on maintenance, &c.; 22 per cent. on miscellaneous charges; and 19·4 per cent. on establishment, control, &c.; the two latter items require very careful investigation. The amount expended on improvement and maintenance of existing topes was Rs. 1,06,887 against Rs. 60,234, while that incurred in the formation of fresh plantations and topes was only Rs. 23,807 against Rs. 83,347 in the previous year. The planting operations are said to be very limited during the year; but yet 2,227,007 trees are returned as having been planted on 1,501 acres, while 1,148,882 trees were planted on 13,788 acres in 1873-74. There appears a large difference in the acreage of old plantation shown in this and last reports. The Governor in Council observes that the Board of Revenue are endeavouring to procure more trustworthy information as to the administration of the large item of local taxation. A recent report has shown that in one district Rs. 11,000 have been spent on a plantation which has had to be sold for Rs. 1,000 in order to arrest further waste.

6. *Nanal Grass Fund.*—This fund comprises the sale-proceeds of the cuttings from Nanul and Coray grass and reed plantations grown on tank and channel-banks for their protection, and is expended on the maintenance and the general extension of the plantations. It has been resolved to transfer this fund to Irrigation Revenue. The Government trust that this will be effected in the accounts of 1875-76.

Vide G.O., 19th November 1874, No. 3,278, Public Works Department.
Vide G.O., 8th April 1875, No. 928, Public Works Department.

7. *Pound Fund.*—The actual collections of the year exceeded those of the previous year by Rs. 10,459; but the available assets were on the whole less, owing to the smaller opening balance. The average collections of all districts appear to be about Rs. 10,000 a-year; but they range from Rs. 26,512 in Kistna to Rs. 937 in Canara in a manner suggesting differences of administration, which call for special inquiry. The number of pounds maintained increased from 5,327 to 5,543, and the amount transferred to the Surplus Pound Fund fell from 1,50,798 to 1,23,974.

	Rs.
1873-74	10,469
1874-75	10,992

8. *Bungalow Fund.*—The transactions under this Fund relating to three bungalows recently ordered to be removed from this head are petty, and call for no remark. The balances reported in paragraph 38 should be speedily adjusted. The delay should be explained.

9. *Endowment Fund.*—The institutions maintained from this fund are only a few in number. Excluding those proposed to be transferred to the Local Fund Boards, there remain one in Bellary, another in Kurnool, seven in Tanjore, and one in Tinnevelly. The receipts of these institutions comprise, for the most part, fixed allowances granted by Government. The Board of Revenue will report whether some means cannot be devised for dispensing with this Petty Fund. It is observed that the seven small chuttrums in Tanjore are under private management, but almost wholly supported by Government.

10. *Village Service Fund.*—This is the largest and most considerable of our Special Funds. The assets at its credit are increasing year after year and the attention of the Collectors should be urgently directed to its proper administration. The Village Establishments should be thoroughly organised, and their remuneration sufficiently provided, and taxation so adjusted that nothing beyond a fair working balance should appear in any district. The omission to show the cess collections separately in Tinnevelly should be explained. The Government note that attention has been given to the proper utilisation of the large balances in Godavery, Kurnool, and Salem. The Board of Revenue and Collectors must bear in mind that the object of the Law is not taxation, and that the necessity of making large investments which accrue under needless taxation indicates mismanagement.

Proceedings of the Madras Government, Revenue Department,
24th August 1876.

11. *Canal and Ferry Fund.*—Act I of 1870 was applied during the year to two ferries in the Godavery District and to the canal between Negapatam and Vedarniem in Tanjore. Expenditure to the extent of Rs. 6,670 was incurred on the latter in the year under review.

12. *Irrigation Cess Fund.*—This fund represents the collections from cess voluntarily paid by ryots holding lands under certain river-channels in three* districts in lieu of customary labor. The receipts from this source were about the same as those of the previous year, but the expenditure was nearly double. Some information should have been furnished in regard to this increase. The balance at the credit of the Fund was reduced from Rs. 34,807 to Rs. 18,333.

* Trichinopoly.
Madura.
Coimbatore.

(True Extract.)

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

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

F. R. Bentleman.

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File of Collectors'

Special Local Fund

Reports for 1874-75.

Govt. of India.

REVENUE.

To

The BOARD of REVENUE,

&c, &c, &c.

Dated August, 24th.

Recd.

Read.

AUGUST.

Nos. 255-255A.

Subject.—Reviewing Proceedings of the Board of Revenue submitting report on — for 1874-75.

CHICACOLE, 22nd November 1875.

No. 2,574.

From R. DAVIDSON, ESQ.,
Acting President, Local Fund Boards, Ganjam,

To H. E. STOKES, ESQ.,
Acting Secretary to the Board of Revenue.

I HAVE the honor to submit my report on the operation of the Special Funds under the Board's control for the official year 1874-75, accompanied by the statements prescribed in the Board's Circular Proceedings of the 20th July 1868 and 18th May 1870, Nos. 5,258 and 497 respectively.

2. Agreeably to the instructions contained in the Board's Circular Memorandum, dated the 9th June 1874, No. 731, the accounts have been prepared strictly in accordance with the returns submitted to the Accountant-General.

3. As in the year 1873-74, the Special Funds in operation in the district during the year under report were—

1. Jungle Conservancy Fund.
2. Cattle Pound Fund.
3. Surplus Pound Fund.
4. Village Service Fund.

4. JUNGLE CONSERVANCY.—The receipts under this head during the year under report, including the balance of Rupees 856 which remained on hand on the 31st March 1873, amounted to Rupees 953 against Rupees 1,123 of 1873-74, of which Rupees 295 were spent on the following:—

No.	Particulars.	Amount.		
		RS.	A.	P.
1	Lord Napier's Garden at Chetterpore	37	0	0
2	Mr. Knox's Garden at do.	36	0	0
3	Tonnarada Garden in the Gumsur Taluq	108	0	0
4	Charges incurred for planting trees around the Custom-house at Calingapatam.	107	0	0
5	Do. do. do. at Poondy and Bavanapadu	7	0	0
	Total ...	295	0	0

5. *Lord Napier's Garden.*—No new trees were planted during the year under report. The amount expended on this garden up to the end of the official year was Rupees 185. The trees are in somewhat better condition than in the preceding year 1873-74.

6. *Mr. Knox's Garden.*—No new trees were put down in this garden during the year under report. The total expenditure from the commencement has been Rupees 172.

7. *Tonnarada Garden.*—No new trees were planted in this garden during the year under report. The expenditure on this tope from the commencement has been Rupees 475. The trees are reported to be in better condition.

8. *Trees planted around the Custom-house at Calingapatam.*—Rupees 107 were expended during the year under report for the purpose, of which Rupees 50 were spent for sinking a well for the purpose of watering the trees planted, and the remaining sum went in wages of gardeners and contingent charges.

9. A sum of Rupees 7 has been spent for watering the trees planted around the Custom-houses at Poondy and Bavanapadu and for hedging the ground.

10. The following statement shows the extent of plantation and the number of trees planted during the year under report :—

	Plantation.				Remarks.
	Old.		New.		
	Extent in Acres.	Number of Trees planted in 1873-74.	Extent in Acres.	Number of Trees planted in 1874-75.	
	A. C.	NO.	A. C.	NO.	
1. Jungles	... ...	...	... ...	...	
2. Fuel reserves	... ...	...	... ...	...	
3. Plantation on channel banks ...	... ...	...	... ...	...	
4. Village topes including avenues.	30 76	2,485	... ...	...	
5. Nurseries	... ...	...	... ...	...	
Total ...	30 76	2,485	... ...	...	

11. Pound Fund.—The receipts during the year under report, including the balance of Rupees 761 which remained on hand on the 31st March 1874, amounted to Rupees 3,490 against Rupees 2,908 of 1873-74. Of this sum, Rupees 2,619 were expended, leaving a balance of Rupees 871.

12. A new pound has been established at Balleguda in the Gumsur Taluq during the year under report.

13. One hundred and thirty-three pounds were maintained during the year as detailed below :—

	RS.
Number of pounds maintained in 1873-74	132
Do. newly constructed	1
Total number of pounds maintained during 1874-75 ...	133

14. Surplus Pound Fund.—The amount transferred to the credit of this head is Rupees 1,000 against Rupees 900 in the preceding year, and the whole of the amount was expended as detailed below :—

	RS.
Amount transferred to Local Funds	500
Do. remitted to Chingleput District	500
Total ...	1,000

15. Village Service Fund.—The receipts of this fund during the year, including the balance of Rupees 166, were Rupees 593 against Rupees 340 of the preceding year. Of this amount Rupees 170 were expended in payment of wages to village officers, leaving a balance in hand of Rupees 423 at the close of the year under report.

Exd. A. Grubert.

1159/14

From H. St. A. GOODRICH, Esq.,
Acting Collector of Vizagapatam,

No. 940. Vizagapatam, 28th May 1875.

To H. E. STOKES, Esq.,
Acting Secretary to the Board of Revenue.

I have the honor to report on the management of the Special Funds of the district for the official year 1874-75, accompanied by the usual statements.

2. They consist of (1) the Jungle Conservancy Fund, (2) the Pound Fund, and (3) the Surplus Pound Fund.

3. Jungle Conservancy Fund.—The year opened with a trifling balance of Rupees 7-3-3, the actual receipts during the year amounted to Rupees 627-10-0, making a total of Rs. 634-13-3, against the Budget Estimate of Rupees 700. The decrease is owing to a falling off in the demand for timber, &c., caused, no doubt, from its being procurable at more favorable rates in the jungles of the Zemindaries.

4. The expenditure during the year is Rupees 225-15-6; the whole amount has been accounted for by bills. There is still a balance of Rupees 234-1-3 of 1873-74 due from Mr. Mackie on account of the Palcondah topes which, it is hoped, will be adjusted during the year 1875-76.

The particulars of expenditure are given in statement No. 2. Statement No. 3 shows the progress made in the formation of topes. No new ones have been planted during the course of the year.

5. The following is a comparative statement of receipts and charges of the Jungle Conservancy Fund of the past two years :—

Comparative Statement of Receipts under Jungle Conservancy Fund.

Items.	1873-74.	1874-75.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Tax on fuel, firewood, and bamboos...	519 3 8	627 10 0	108 6 4	... ...

Comparative Statement of Charges under Jungle Conservancy Fund.

Items.	Expenditure of 1873-74.	Expenditure of 1874-75.				Total.	Increase.	Decrease.
		By R. D.		By D. P. W.				
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment for maintaining gardens, &c.	620	600	224	...	...	224	...	396
Presidency Board Establishment	...	...	2	...	...	2	2	...
Total ...	620	...	226	...	...	226	2	396

6. Pound Fund.—The balance at the beginning of the year is Rupees 358-12-11, and the collections during the year amounted to Rupees 3,061-8-2, making a total of Rupees 3,420-5-1.

7. The expenditure during the year is Rupees 2,713-9-11, leaving a balance of Rupees 706-11-2.

8. No new cattle pounds have been established during the course of the year, and their present number being ninety-eight, the same as last year. Details of the expenditure are given in statement No. 2.

9. The following is a comparative statement of receipts and charges of this Fund :—

Comparative Statement of Receipts under Pound Fund.

Items.	1873-74.	1874-75.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees levied on stray cattle under Section 12, Act III. of 1857	3,087	2,435	...	652
Sale proceeds of fees levied on stray cattle under Section 12, Act III. of 1857	788	626	...	162
Miscellaneous	...	2	2	...
Total ...	3,875	3,063	2	814
Net ...	...	...	...	812

Comparative Statement of Charges under Pound Fund.

Items.	Expenditure of 1873-74.	Expenditure of 1874-75. By R. D. Allotment finally sanctioned.	Expenditure of 1874-75. By R. D. Actual Expenditure.	Expenditure of 1874-75. By D. P. W. Allotment finally sanctioned.	Expenditure of 1874-75. By D. P. W. Actual Expenditure.	Total.	Increase.	Decrease.
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for pounds ...	2,144	Rupees 4,000	1,026	...	...	1,026	1,118	...
Charges for constructing and repairing pounds	348		333	...	...	333	15	...
Miscellaneous charges	27		...	...	...	...	27	...
Amount transferred to Surplus Pound Fund	1,586		1,355	...	...	1,355	231	...
Total ...	4,105		2,714	...	...	2,714	1,391	...

10. Surplus Pound Fund.—The amount transferred to the Fund is Rupees 1,511-12-5, the whole of which is expended without any balance as follows :—

	Rs.	A.	P.
Amount remitted to the Chingleput Collector on account of Saidapet Model Farms under G.O., No. 651, dated 22nd April 1872, including Rupees 157-2-0, balance of the remittance that should have been made last year	834	7	3
Amount transferred to Local Funds under G. O., No. 544, dated 10th October 1871	646	0	4
Amount transferred to Municipalities...	31	4	10
Total ...	1,511	12	5

11. Langarkhanas and Chuttrums.—There are no institutions of this nature under the management of Government in this district.

12. The statement of Naccapilly Chuttrum, endowed by Government and managed by its own trustees, accompanies this report.

Exd. A. Grubert,

1159/15

Cocanada, 30th October 1875.

No. 453.

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

To H. E. STOKES, Esq.,
Acting Secretary to the Board of Revenue.

I have the honor to submit my Report on the Special Funds for the official year 1874-75, accompanied with the usual Returns.

2. An abstract showing the receipts and charges of the several Special Funds during the year under report is given below :—

Items.	Balance at the beginning of the year.	Receipts during the year.	Total.	Expenditure during the year. By P. W. D.	Expenditure during the year. By R. D.	Total.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund ...	9,226 15 11	10,597 1 11	19,824 1 10	... ...	12,050 0 5	12,050 0 5	7,774 1 5
Pound Fund	296 15 7	21,663 5 8	21,960 5 3	... ...	21,906 14 10	21,906 14 10	53 6 5
Surplus Pound Fund.....	... ...	15,570 0 5	15,570 0 5	... ...	15,570 0 5	15,570 0 5	... ...
Canal and Ferry Fund.....	45,044 10 2	18,345 15 0	63,390 9 2	787 11 10	710 0 0	1,497 11 10	61,892 13 4
Village Service Fund.....	2,68,669 12 5	2,97,674 5 0	5,66,344 1 5	... ...	3,32,943 15 1	3,32,943 15 1	2,33,400 2 4
Total...	3,23,238 6 1	3,63,850 12 0	6,87,039 2 1	787 11 10	3,83,180 14 9	3,83,968 10 7	3,03,130 7 6

3. The receipts under all heads during the year were Rupees 3,63,850-12-0, to which the balance at the beginning of the year, amounting to Rupees 3,23,238-6-1, having been added the

total available assets came to Rupees 6,87,089-2-1. The expenditure both by Revenue and Public Works Departments was Rupees 3,83,968-10-7, leaving a balance of Rupees 3,03,120-7-6 at the end of the year.

4. In the amounts referred to in paragraph 3 the receipts and expenditure of Bhadrachelam Taluq have not been included. They will be detailed separately.

5. JUNGLE CONSERVANCY FUND.—The receipts and expenditure under this fund during the year compared with those of the previous year are as follow:—

Items.	1873-74.	1874-75.	Difference.
	RS. A. P.	RS. A. P.	RS. A. P.
Receipts.			
1. Tax on fuel, &c.	1,685 6 9	3,963 13 11	+2,277 7 2
2. Fees from charcoal burners	... ...	... ...	... ...
3. Recoveries of advances	3,879 8 11	5,845 0 0	+1,965 7 1
4. Miscellaneous receipts	169 7 2	17 7 0	— 152 0 2
5. Sale of trees (Palmyrahs, &c.)	167 8 0	770 13 0	+ 603 5 0
Total...	5,902 14 10	10,597 1 11	+4,694 3 1
Charges.			
6. Formation of fresh plantation and topes.	3,694 14 3	6,389 14 0	+2,694 15 9
7. Improvement and maintenance of do ...	184 10 8	165 0 0	— 19 10 8
8. Commission for the collection of seigniorage	180 10 11	286 2 5	+ 105 7 6
9. Cost of Special Local Fund establishment kept up in the Board's Office during 1873-74	... ...	9 0 0	+ 9 0 0
10. Advances made in the year	4,650 0 0	5,200 0 0	+ 550 0 0
Total...	8,710 3 10	12,050 0 5	+3,339 12 7

6. The increase of Rupees 2,277-7-2 under Tax on fuel, &c., is due to the purchase of firewood in jungles more than in the previous year, the rate of seigniorage on firewood having been reduced from 1 Rupee to 6 Annas per 1,000 lbs. under G.O., 31st October 1873, No. 1,225.

7. The increase of Rupees 1,965-7-1 under Recoveries of advances is owing to the recoveries from the amounts largely advanced for the fresh plantation of the Casuarina tope at Cocanada established under Board's Proceedings, 1st November 1873, No. 7,369.

8. The decrease of Rupees 152-0-2 under Miscellaneous receipts is in consequence of there having been no sales of firewood cut without permission in the jungle as in the preceding year.

9. The increase of Rupees 603-5-0 under Sale of trees is owing to several fields containing trees having been taken up on durkhast paying for the trees.

10. The increase of Rupees 2,694-15-9 in Formation of topes under "Charges" is due to the expenditure on the Casuarina tope at Cocanada referred to in paragraph 7.

11. The decrease under Improvement and maintenance of topes is in consequence of the pay of the three gardeners employed on the topes at Rustumbada and Sitarampuram for March 1874, at Rupees 5 each, having been paid in that month only instead of in April as usual.

12. The increase of Rupees 105-7-6 under Commission for the collection of seigniorage is due partly to the increased sales of firewood, and partly to the arrears of commission due in certain villages to Village Officers for the previous years paid during the year.

13. The amount of Rupees 9 under Cost of Special Fund establishment kept up in the Board's Office in 1873-74 was adjusted as per Board's Proceedings, dated 17th February 1875, No. 381.

14. The increase of Rupees 500 under Advances made in the year is due to the large amount of advances to the Government Garden at Cocanada.

15. POUND FUND.—The receipts and expenditure under this fund as compared with those of the preceding year are detailed below:—

Items.	1873-74.	1874-75.	Difference.
	RS. A. P.	RS. A. P.	RS. A. P.
Receipts.			
1. Fines levied on stray cattle	14,363 10 1	19,766 4 9	+5,402 10 8
2. Sale proceeds of do.	612 0 4	1,250 14 5	+ 638 14 1
3. Recoveries of advances	714 8 6	612 4 6	— 102 4 0
4. Miscellaneous receipts	18 0 0	33 14 0	+ 15 14 0
Total ...	15,708 2 11	21,663 5 8	5,955 2 9
Charges.			
5. Establishment of pounds	3,302 3 11	4,826 2 5	+1,523 14 6
6. Charges for construction and repairs of pounds	714 8 6	611 2 9	— 103 5 9
7. Miscellaneous charges	524 5 2	141 13 1	— 382 8 1
8. Amount transferred to Surplus Pound Fund	12,079 13 2	15,570 0 5	+3,490 3 3
9. Advances made	460 2 3	757 12 2	+ 297 9 11
Total ...	17,081 1 0	21,906 14 10	+4,825 13 10

16. The increase of Rupees 5,402-10-8 under Fines on stray cattle is attributable partly to the larger number of cattle impounded in this than in the preceding year, and partly to some pounds having been newly established during the year.

17. The increase of Rupees 638-14-1 under Sale proceeds of stray cattle is due partly to the causes mentioned above, and partly to the amounts kept in deposit in previous year having been brought to account in the current year.

18. The decrease of Rupees 102-4-0 under Recoveries of advances is owing to the whole of the amount advanced for the Construction and repairs of pounds not having been adjusted during the year.

19. The increase under Miscellaneous is small, and therefore calls for no remark.

20. The increase of Rupees 1,523-14-6 under Establishment of pounds is due chiefly to the increased rates of salaries of Pound-keepers sanctioned by Board having been in force in the whole of the current year instead of in a portion as in the preceding year.

21. The decrease of Rupees 382-8-1 under Miscellaneous charges is owing to there having been less expenditure on stationery, the supply of printed forms, &c., procured in previous year having sufficed this year, and the number of accounts having been reduced under G. O., No. 628, dated 23rd May 1874.

22. The increase of Rupees 3,490-3-3 under Amount transferred to Surplus Pound is consequent on the increased collections.

23. The increase of Rupees 297-9-11 under Advances is owing to several pounds having had to be repaired.

24. SURPLUS POUND FUND.—The whole of the amount credited under this head by quarterly adjustments has been paid as follows :—

	RS. A. P.
To Local Fund Boards of both Circles	7,618 1 3
Experimental Farms.	
Chinglepat District	7,784 15 11
Municipalities	166 15 3
Total ...	15,570 0 5

25. Canal and Ferry Fund.—The receipts and charges under this head in comparison with those of the previous year are as follow :—

Items.	1873-74.	1874-75.	Difference.
Receipts.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Collections of rents	18,684 13 10	18,259 15 10	— 424 14 0
2. Miscellaneous receipts	89 15 0	85 15 2	— 3 15 10
Total ...	18,774 12 10	18,345 15 0	428 13 10
Charges.			
3. New works	200 0 0	530 0 0	+ 330 0 0
4. Repairs	280 14 10	257 11 10	— 23 3 0
5. Establishment	2,220 7 11	556 0 0	—1,510 7 10
6. Miscellaneous	... ...	154 0 0	
Total ...	2,701 6 9	1,497 11 10	1,203 10 11

26. There is a decrease under Receipts and under Establishment. In Fasli 1283 (A.D. 1873-74) the ferry at Rajahmundry was under management of Government, so that the entire collections were brought to account under Receipts and the cost of Establishment, &c., entered under that head. In Fasli 1284 (A.D. 1874-75) the ferry has been leased out, and hence the decrease under both heads.

27. The ferries at the following places were leased out during the year under report :—

1. Kotipalli.
2. Kota.
3. Viravillipalem.
4. Injeram.
5. Bodasakurru.
6. Vakalagaruvu.
7. Tallapudi.
8. Prakkilanka.
9. Gutala.
10. Polavaram.
11. Mulastanam.
12. Vaddiparru.
13. Korumilli.
14. Podagatlapalli Ramachendrapuram.
15. Udumudi.
16. Gannavaram.
17. Coringa.
18. Narikedamilli.
19. Komaragiripatnam.
20. Pasuvullanka.
21. Guttindivi.
22. Rali.
23. Gante Pedapudi.
24. Pulidindi.
25. Vasantavada.
26. Kattunga.
27. Doddipatla.
28. Kapileswarapuram.
29. Dowlaisweram.
30. Madapolliem.
31. Chinchinada.
32. Mallappakota.
33. Mattahapalem.
34. Rajahmundry.

28. Village Service Fund.—An abstract showing the receipts and charges under this fund of the year as compared with those of the preceding year is given below :—

Items.	1873-74.	1874-75.	Difference.
Receipts.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Collections of Merah's fees and cess under Act IV. of 1864, and revenue of enfranchised Inams...	3,51,207 7 2	2,97,637 9 0	— 53,569 14 2
Miscellaneous	192 5 9	36 12 0	— 155 9 9
Total ...	3,51,399 12 11	2,97,674 5 0	— 53,725 7 11
Charges.			
Payment to Village Officers	2,37,987 11 5	3,32,916 3 0	+ 94,928 7 7
Miscellaneous	16 3 5	27 12 1	+ 11 8 8
Total ...	2,38,003 14 10	3,32,943 15 1	+ 94,940 0 3

29. The decrease under Receipts is owing to no arrears of former years having had to be collected during the year under report as there were in last year.

30. The increase under Charges may be attributed principally to the large amount adjusted to the credit of "Advances recoverable," from which the salaries of village establishment were paid in former years, and to the entire expenditure having been incurred from this fund this year instead of from the "Advances recoverable," which was the case last year to some extent.

31. I now beg to explain the discrepancies in the balances of Jungle Conservancy Fund and Canal and Ferry Fund between the figures entered in the accompanying statement and those entered in the accounts rendered to the Accountant-General.

32. Jungle Conservancy Fund.—The difference of Rupees 230-2-5 is the amount which remained in the hands of the Public Works Officers on the 30th April 1865, and which was deducted from the balance by the Accountant-General in the Plus and Minus Memoranda, but was not deducted in the Special Fund accounts rendered to the Board of Revenue for want of their instructions, as stated in paragraph 27 of my report, dated 12th October 1874, No. 356.

	Rs. A. P.
As per enclosed statement	7,774 1 5
Do. Accountant-General's accounts	7,543 15 0
Difference ...	230 2 5

33. Canal and Ferry Fund.—The difference under this is owing to the following causes:—

	Rs. A. P.
As per enclosed statement	61,892 13 4
Do. Accountant-General's accounts	60,324 1 1
Total ...	1,568 12 3

(1.) A difference of Rupees 2,309-4-1 existed up to 31st March 1874, as stated in paragraph 28 of my report referred to above. Again, a sum of Rupees 32 on account of establishment of 1873-74 was deducted in the Plus and Minus Memorandum by the Accountant-General, but was not charged in the Special Fund accounts rendered to the Board of Revenue, the same not having been shown in the Progress Reports received from the Range Officers. On the other hand a sum of Rupees 530 for constructing a ferry boat at Kota, as per Progress Reports received from the Range Officer, was charged in the Special Fund accounts rendered to the Board of Revenue, but not in the accounts sent to the Accountant-General.

(2.) A sum of Rupees 242-7-10 on account of collections of Bhadrachelam Taluq was included in the Plus Memoranda sent to the Accountant-General, while it was separately shown in the accounts submitted to the Board of Revenue. Hence a deficiency of Rupees 242-7-10 under Canal and Ferry Fund of this district as per Accountant-General's figures.

34. Proposals have already been made for the utilization of the balance under Canal and Ferry Fund—*Vide* my letters and Board's Proceedings as per margin. The difficulty in utilizing the balance under Village Service Fund has already been brought to the notice of the Board, but efforts will be made to utilize it as also the balance under Jungle Conservancy Fund.

G.O., 12th February 1875, No. 308, communicated in Board's Proceedings of 5th June 1875, No. 1,518.
My letter, 7th September 1875, No. 362.
Do. 1st October 1875, No. 412.

35. I beg to send a statement of receipts and expenditure under the Special Funds in the Bhadrachelam Taluq. The Road Fund is not the cess under the Local Funds Act: it is the two per cent. Road Fund imposed by the Central Provinces Administration in settling the Bhadrachelam Taluq for twenty years. The Dawk Fund was charged half per cent., and was intended for District Post establishment. This, however, is now paid from the District Post Funds of this district, and it would be better to transfer this to the Road Fund as suggested in my letter of the 10th March 1874, No. 135, to the Board of Revenue. The School Fund is small, and the cost of establishment far exceeds it. There is therefore a *minus* balance of Rupees 731-5-1. Orders have been issued to place the schools under the Inspector of Schools under G.O., dated 29th September 1875, No. 3[illegible]5.

Exd. J. Tulloch.

1159/18

MASULIPATAM, 5th November 1875.

No. 1,527.

From G. D. LEMAN, ESQ.,
Collector of the Kistna District,

To H. E. STOKES, ESQ.,
Acting Secretary to the Board of Revenue.

I HAVE the honor to submit the report on the administration of the Special Local Funds for the official year 1874-75, together with the statements noted in the margin. The statement of choultries has been discontinued under the Board's Proceedings, No. 1,285, dated 14th May 1875.

1. Statement showing Receipts and Charges.
2. Comparative Statement of Receipts.
3. Statement showing particulars of Expenditure under several heads of Special Local Funds.

The following are the Special Local Funds existing in the district:—

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

The second and seventh will be eliminated from the accounts after the balances have been transferred to "Irrigation Revenue, Miscellaneous" and "Local Funds," respectively (*Vide* Board's Proceedings, No. 1,260, of 13th May 1875, and G.O., No. 373, of 19th February 1875).

1. JUNGLE CONSERVANCY FUND.—*Receipts.*—The balance under this head in the beginning of 1874-75 was Rupees 1,385-12-9. The receipts during the year amounted to Rs. 15,721-8-1 against Rupees 13,934-2-5 of the preceding year, as shown below. The principal item of increase is the sale-proceeds of soap-nuts, amounting to Rupees 6,127; whereas in the preceding year, the income derived from this source was Rupees 2,407 only. There was a very fine crop on the trees. The other two items are but small and require no special notice, except the increase in the "Recoveries of Advances." This is due to certain advances made on account of plantations. The amount was repaid, as the works were not carried out:—

Items.	1873-74.	1874-75.	Increase	Decrease.
	RS.	RS.	RS.	RS.
Tax on Fuel, &c.	5,829	5,143	.....	686
Sale of Trees...	9	305	296	.....
Fees from Charcoal-burners... ...	118	115	.....	3
Sale of Palmyras	5,216	3,258	.....	1,958
Recoveries of Advances	27	709	682	.....
Miscellaneous Receipts, viz.				
Soap-nuts	2,407	6,127	3,720	.....
Other items	328	64	.....	264
Total ...	13,934	15,721	Net. 1,787	

The chief item of decrease consists of sale-proceeds of palmyra trees and leaves, of which there was an extraordinary purchase by Department of Public Works in 1873-74 for public works as noticed in that year's report.

The decrease in the tax on fuel is due to the reduced rates of seigniorage, the higher rates having been collected in the previous year (1873) up to October.

The decrease in "Other Items" under "Miscellaneous" is owing to large recoveries, amounting to Rupees 250, having been made by Department of Public Works in 1873-74; whereas in 1874-75, similar recoveries amounted to Rupees 0-9-0 only.

Charges.—The charges amounted to Rupees 12,907-9-8 against Rupees 17,276-10-10 in 1873-74.

The subjoined statement shows the expenditure by the Revenue and Public Works Departments separately compared with the preceding year :—

Items.	Revenue Department.		Increase.	Decrease.	Public Works Department.		Increase.	Decrease.
	1873-74.	1874-75.			1873-74.	1874-75.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Formation of fresh Plantations	592	2,007	1,415	.....	.....	.....	.....	.....
2. Improvement and Maintenance of Topes	2,554	2,785	231	.....	185	2,023	1,838	.....
3. Establishment for Canal Avenues	14	32	18	.....	8,074	.....	.....	8,074
4. Cost of Public Works Supervision	.....	.....	.....	.....	1,991	506	.....	1,485
5. Commission	320	622	303	.....	.....	.....	.....	.....
6. Establishment for Jungles	3,005	3,221	216	.....	.....	.....	.....	.....
7. Miscellaneous	203	1,487	1,284	.....	.....	.....	.....	.....
8. Share of Establishment in the Revenue Board's Office	.....	62	62	.....	.....	.....	.....	.....
9. Advances in the year	339	163	.....	176	.....	.....	.....	.....
Total	7,027	10,379	.....		.....	.....	.....	
Public Works Department	10,250	2,529	3,353		10,250	2,529	7,721	
Total	17,277	12,908	.....	.....	.....	.....	.....	.....

There was a large increase in the charges on account of fresh plantations.

Formation of fresh Plantations.—Twenty-two have been commenced in the year under report by my two Jungle Overseers at a cost of Rupees 1,946-12-7, in twenty-one villages situated in six taluqs as specified below :—

Names of Taluqs.	Number of Villages.	Number of Plantations.	Number of Trees in each Plantation.	Outlay incurred.
				Rs. A. P.
1. Repalli	2	2	600	54 3 0
2. Bapatla	7	7	4,000	646 7 3
3. Gudivada	3	3	5,918	361 14 10
4. Bandar	6	6	45,250	513 9 3
5. Nandigama	1	2	10,000	223 15 3
6. Bezwada	2	2	10,006	146 11 0
Total	21	22	75,774	1,946 12 7

These plantations are chiefly intended for fuel reserves or topes, and also as nurseries where such are required.

(2.) The second item is improvement and maintenance of topes. Under this head, the Revenue Department spent Rupees 2,785, and the Department of Public Works expended Rupees 2,023, total Rupees 4,808, which is more than the last year's expenditure by Rupees 2,069. The salaries of the gardeners form the chief portion of the charge.

(3.) The large decrease under "Canal Avenues" establishment is due to the transfer of this item to "Canal Funds" under G.O. (No. 387, dated 21st July 1874), Department of Public Works.

(4.) As the amount expended by Department of Public Works was smaller, the cost of supervision was likewise reduced.

(5.) The amount of commission paid to village officials in the Revenue Department was Rupees 623, being Rupees 303 more than in the preceding year. This, of course, depends upon the amount of money collected by them.

(6.) In the charges on account of the jungle establishment, there is a slight increase of Rupees 215-3-7, owing to the entertainment of eight watchers to protect certain jungles in the Nandigama and Sattenapalli Taluqs from September and November, respectively. Their chief duty is to check permits granted by Village Munsifs, Curnams, &c., and to see that the wood in the jungles is not cut or carried away clandestinely. The whole of this charge was incurred in the Revenue Department.

(7.) In the miscellaneous charges incurred in the same department, there is a large increase of Rupees 1,284. This item is composed chiefly of refunds sanctioned by the Collector, amounting to Rupees 684-12-0, being the excess collection of the value of palmyra trees purchased by the second Range Officer. Rupees 313 and Rupees 67-5-7 were refunded under the Board's Miscellaneous Proceedings, Nos. 2,564 and 8,231, dated 17th April and 25th November 1874, respectively. The other two items call for no remarks.

The subjoined statement is inserted with reference to the Board's Circular Memorandum, No. 1,177, dated 8th August 1873 :—

Plantations.

	Old.		New.	
	Extent in Acres.	Number planted up to the end of 1873-74.	Extent in Acres.	Number planted up to the end of 1874-75.
1. Jungles	*5,28,629	.....	.....	.....
2. Fuel Reserves	381	2,00,451	264	1,33,074
	Miles.			
3. Plantations on Channel Banks	242	41,639	.....	.....
	Acres.			
4. Village Topes	23 13	44,190	.....	.....
5. Nurseries	.....	1,250	19	1,022
Total	.....	2,87,530	283	1,34,096

* *N. B.*—Altered with reference to accounts received from the Jungle Conservancy Overseers.

I have already noticed in my report for the year 1873-74, that the planting of the fuel plantations will never be a financial success in this district. The mangrove jungles near the mouths of the Kistna supply firewood to this large town, and the people of all the villages along the coast prefer to use cow-dung for fuel. As mangrove jungles require no watering, their improvement is not difficult or expensive. Measures will be adopted to procure sufficient quantity of mangrove seeds to extend them.

	1873-74.	1874-75.	Increase.	Decrease.
Receipts.				
1. Sale of Nanal	Rs. 2,305	Rs. ...	Rs. ...	Rs. 2,305
2. Miscellaneous Receipts...	3	...	...	3
Total...	2,308	...	...	2,308
Charges.				
Planting Grass	948	...	...	948
Construction of Groynes ..	2,239	...	...	2,239
Cost of Department of Public Works Supervision	842	...	...	842
Erroneous Debits	212	...	...	212
Miscellaneous Charges	...	2	2	...
Total...	4,241	2	4,239	

* *Vide* his Miscellaneous Nos. 2,726 and 3,772, dated 7th June and 5th July 1875, respectively.

2. Nanal Grass Fund.—The balance under this head on 31st March 1874 was Rupees 5,775-15-3.

There were no receipts under this head, the Nanal Grass Fund having been transferred to "Irrigation Revenue, Miscellaneous" under G.O., No. 750, dated 15th April 1875, communicated in Board's Proceedings, No. 1,260, dated 13th May 1875.

The expenditure under this head by the Department of Public Works up to January 1875 amounted to Rupees 3,719-1-9, but it was intimated by the Accountant-General* that this amount was recovered and credited again to this fund during the year.

3. Pound Fund.—The receipts and charges under this head, compared with the preceding year, are shown below. The year opened with a balance of Rupees 1,486-0-8. The receipts in the year being added and the charges deducted, the balance at the end of March 1875 was Rupees 2,788-10-7 :—

	1873-74.	1874-75.	Increase.	Decrease.
Receipts.				
1. Fines levied on stray cattle...	Rs. 21,636	Rs. 22,698	Rs. 1,062	Rs. .....
2. Sale-proceeds of do.	1,950	1,860	.....	90
3. Recoveries of Advances	68	.....	.....	68
4. Miscellaneous Receipts	2,889	1,954	.....	935
Total ...	26,543	26,512	31	
Charges.				
1. Establishment for Pounds	1,856	1,859	3	.....
2. Fees to Pound-keepers and Vetties	10,436	10,865	429	.....
3. Charges for Construction and Repair of Pounds ...	570	1,028	458	.....
4. Miscellaneous Charges...	2,190	1,827	.....	363
5. Amount transferred to Surplus Pound Fund	12,308	9,753	.....	2,555
6. Erroneous Debits...	122	122	.....	244
Total ...	27,482	25,210	2,272	

(1.) *Receipts.*—The increase in fines is due to channel lankas not having been rented out as usual for grazing purposes by the Public Works Department. Cattle go there as usual to graze, and they are impounded ; grass on these lankas is now allowed to be cut, but not to be grazed.

(2.) The decrease in the sale-proceeds of stray cattle is ascribable to the full amount having been credited at once to this head in 1873-74 ; whereas in the year under report, the proceeds were at first held in deposit, and after making the refunds to the owner of the cattle, the balance only was credited to this head.

(4.) The decrease under "Miscellaneous Receipts" is due to an extraordinary receipt in 1873-74 of a sum of Rupees 1,125 by the sale of a Cattle Pound and its site at Guntoor.

(2.) *Charges.*—The increase of Rupees 429 under Fees is due to increase in the collection of fines.

(3.) *Construction and Repair of Pounds.*—Seven new pounds were constructed in the year at a cost of Rupees 112-14-9, and Rupees 915-5-10 were spent on repair of existing pounds.

(4.) *Miscellaneous.*—The decrease under this head is attributable to less refunds on account of stray cattle and less collection of feeding charges.

The decrease in the Surplus Pound Fund transferred is due mainly to the increase of charges in other items. The number of pounds in the district on 31st March 1874 was 865 and not 808 as reported last year. The number newly constructed was seven, total 872. Fees to Vetties for herding impounded cattle have been collected separately up to now. In future, they will be paid out of all the fund.

	1873-74.	1874-75.	Decrease.
Receipts.	Rs.	Rs.	Rs.
Collections of Mirahs, &c...	1,13,691	1,22,001	8,310
Charges.			
Payment to Village Officers.	1,11,184	1,22,708	11,534

4. Village Service Fund.—At the beginning of the year there was a *minus* balance of Rupees 4,418-5-1. During the year, the receipts amounted to Rupees 1,22,001-2-6, and the expenditure to Rupees 1,22,708-7-8, leaving a *minus* balance of Rupees 5,125-10-3 on 31st March 1875.

	1873-74.	1874-75.	Increase.
Receipts.	Rs.	Rs.	Rs.
Collections from Ferries.....	3,988	3,983	...
Miscellaneous Receipts.....	...	7	7
Total ..	3,988	3,990	2

5. Canal and Ferry Fund.—The year opened with a balance of Rupees 5,303-14-11 ; add receipts during the year, amounting to Rs. 3,990-7-6, which are only 2 Rs. more than the receipts of last year, total Rs. 9,294-6-5. A comparative statement of expenditure from this fund is subjoined :—

Charges.	1873-74.	1874-75.	Increase.
	Rs.	Rs.	Rs.
1. Establishment of Ferries	102	102	.....
2. Construction of Ferries, &c....	1,149	1,338	189
3. Miscellaneous Charges...	6	11	5
4. Refunds...	.....	83	83
5. Cost of Public Works Department Supervision ...	285	322	37
Total...	1,542	1,856	314

(2.) *Construction of Ferries.*—The ferry ballacut at Pondugal, noticed in the last year's report, has been completely built. It cost Rupees 2,170, of which Rupees 1,000 were paid in 1873-74, and the remainder in the year under report. There was also a sum of Rupees 117-15-3 paid for repairing the ferry shed at Bezwada, and Rupees 50 were paid to the owner of the land taken up for forming landing-place on the Sitanagaram side of the river, of which mention was made in the last year's report.

(4.) *Refunds.*—Rupees 82-11-11 were paid to Local Funds under Board's Miscellaneous Proceedings, No. 635, dated 27th January 1875.

(5.) *Cost of Supervision.*—The slight increase in the cost of Public Works Department supervision requires no remarks.

A sum of Rupees 2,921 sanctioned in Board's Proceedings, No. 2,343, dated 17th November 1873, for constructing a ferry boat, was erroneously charged to Local Funds instead of to this fund, in 1873-74. The Controller of Public Works Accounts has been written to, to adjust the amount, but it has not been adjusted yet. The balance under Canal and Ferry Fund at the end of March 1875 was therefore, after deducting charges, Rupees 7,438-15-0, from which the said Rupees 2,921 being deducted, the balance is Rupees 4,517-15-0. It has been usual to provide for construction of ballacuts from this fund, but nothing was spent for that purpose in 1874-75, the Chief Engineer for Irrigation having provided for the same in the irrigation budget.

SURPLUS POUND FUND.—The receipts and expenditure during the year under this head, compared with the preceding year, are noted below. The difference of Rupees 596-15-8 between the receipts and expenditure for the year under report was the balance at the beginning of the year and was paid to the Government Farms, &c., during the quarter ending 30th June 1874 :—

	1873-74.	1874-75.	Increase	Decrease.
Receipts.				
Transferred from Pound Fund...	RS. 12,308	RS. 9,753	RS. ...	RS. 2,555
Charges.				
Transferred to Local Funds	5,855	4,771	...	1,084
Do. to Chingleput District...	5,856	5,175	...	681
Do. to the Municipalities	...	404	404	...
Total...	11,711	10,350	1,361	

7. ENDOWMENT FUND.—The receipts and charges under this head, compared with the preceding year, are noted below :—

	1873-74.	1874-75.	Increase.
Receipts.			
Revenue derived from Inams	RS. 17	RS. 37	RS. 20
Charges.			
Miscellaneous Charges	...	83	83

The charitable tank at Mutyalampad in Palnad is the only item which contributes to this head. The tank has been since made over to the Guntoor Local Fund Board, as directed in G.O., No. 373, dated 19th February 1875. There was a balance of Rupees 266-12-4 under this fund on 1st April 1874, and the receipts during the year 1874-75 amounted to Rupees 37-5-1. A sum of Rupees 83-1-0, being a moiety of the amount spent by the villagers on the repairs of the tank in question, was refunded to them under the orders of the Board, No. 4,095, dated 17th June 1874. There remained, therefore, a balance of Rupees 221-0-5 at the end of the year. A sum of Rupees 192 expended by the Public Works Department on the improvement of the tank in 1873-74 was erroneously charged to Local Funds by the Accountant-General, as already noticed in the last year's report. This amount when adjusted will reduce the balance to Rupees 29-0-5, and there is still the other moiety to be refunded to the villagers. Rupees 83-1-0 which done, leaves a debt of Rupees 54-0-7 against the fund.

Exd. W. H. French.

NELLORE, 19th November 1875.

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No. 3,074.

From T. V. D. HARDINGE, ESQ.,
Acting Sub-Collector in charge of Nellore,

To H. E. STOKES, ESQ.,
Acting Secretary to the Board of Revenue.

I have the honor to report on the operations of the Special Funds in this district for 1874-75, and to submit the prescribed statement showing the total receipts and expenditure during the year.

2. The Special Funds of the district consist of the following items :—

1. Jungle Conservancy Fund.
2. Pound Fund.
3. Surplus Pound Fund.
4. Nanal Grass Fund.
5. Cochrane's Canal Fund.

3. The annexed abstract shows the transactions during the year under each of the Special Funds, as compared with the preceding year.

Abstract showing the Receipts and Expenditure of the several Funds in the year 1874-75.

Funds.	Balance brought forward.	Receipts during this year.	Total.	Expenditure during 1874-75. By Revenue Department.	By Department of Public Works.	Total.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Jungle Conservancy Fund...	77,366 14 3	13,083 4 4	90,450 2 7	52,310 6 6	971 15 6	53,282 6 0	37 167 12 7
Pound Fund ...	27,266 12 5	20,892 9 6	48,159 5 11	22,145 1 11	... ...	22,145 1 11	26,014 4 0
Surplus Pound Fund	... ...	10,000 0 0	10,000 0 0	10,000 0 0	... ...	10,000 0 0	... ...
Nanal Grass Fund	862 13 4	280 8 0	1,143 5 4	... ...	166 8 7	166 8 7	976 12 9
Cochrane's and Sadras Canal Fund	—11,808 6 8	... ...	—11,808 6 8	... ...	4,582 11 10	4,582 11 10	—16,391 2 6
Total ...	93,688 1 4	44,256 5 10	1,37,944 7 2	84,455 8 5	5,721 3 11	90,176 12 4	47,767 10 10

Comparative Abstract Statement of the Receipts and Charges under several heads of Special Funds in years 1873-74 *and* 1874-75.

Funds.	Receipts. 1873-74.	Receipts. 1874-75.	Receipts. Increase.	Receipts. Decrease.	Expenditure. 1873-74.	Expenditure. 1874-75.	Expenditure. Increase.	Expenditure. Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Jungle Conservancy Fund... ...	27,475	13,083	...	14,392	21,189	53,282	32,093	...
Pound Fund	21,136	20,893	...	243	29,404	22,145	...	7,259
Surplus Pound Fund	20,000	10,000	...	10,000	20,000	10,000	...	10,000
Nanal Grass Fund	...	280	280	...	211	167	...	44
Cochrane's and Sadras Canal Fund	...	...	...	...	11,808	4,583	...	7,225
Total ...	68,611	44,256	280	24,635	81,612	90,177	32,093	24,528
Net Decrease ...	...	...	...	24,355	Net Increase ...		7,565	...

4. The aggregate receipts during the year of all the funds are less by Rupees 24,355 than those in 1873-74. The Nanal Grass Fund alone shows a slight increase. Under Pound Fund

the decrease is trifling. To the Jungle Conservancy and Surplus Pound Funds the large decrease quoted above may be said to be entirely due. Together with the balance brought over from the preceding year, *viz.*, Rupees 93,688, the total assets of the funds amounted to Rupees 1,37,944. The total expenditure amounted to Rupees 90,177, which exceeded that for 1873-74 by Rs. 7,565. The balance at the end of the year was Rupees 47,767.

5. JUNGLE CONSERVANCY.—The annexed abstracts show the receipts and expenditure under the Jungle Conservancy Fund during the year, as compared with those of the preceding year.

Comparative Abstract of Receipts under the Jungle Conservancy Fund.

Items.	1873-74.	1874-75.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Tax on fuel, firewood, and bamboos	2,146	2,224	78	...
Rent of jungles	15,100	...	...	15,100
Sale proceeds of the wood of Sriharikota ...	...	8,523	8,523	...
Sale of Casuarina clippings	313	42	...	271
Sale of trees	1,047	1,333	286	...
Tax on building materials	1,700	517	...	1,183
Fees from charcoal burners	10	...	...	10
Recoveries of advances	6,870	103	...	6,767
Miscellaneous	289	341	52	...
Total ...	27,475	13,083	8,939	23,331
Net Decrease ...	...	...	...	14,392

Comparative Abstract of Charges under Jungle Conservancy Fund.

Items.	Expenditure in 1873-74.	Expenditure in 1874-75. By R. D. Allotment.	By R. D. Actual Expenditure.	By D. P. W. Allotment.	By D. P. W. Actual Expenditure.	Total.	Increase	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Formation of fresh plantation and topes and improvement and maintenance	8,628	...	8,422	...	...	8,422	...	206
Establishment	9,410	...	17,090	...	...	17,090	7,680	...
Commission	1,784	...	361	...	...	361	...	1,423
Miscellaneous	970	...	420	...	...	420	...	550
Sriharikota Jungle ...	.....	...	26,000	...	...	26,0 0	26,000	...
Advance	22	...	17	...	...	17	...	5
Cost of works by Department Public Works ...	375	...	...	...	838	838	463	...
Cost of establishment by Department Public Works as advised by the Accountant-General ...	...	...	...	...	134	134	134	...
Total ...	21,189	...	52,310	...	972	53,282	34,277	2,184
Net Increase ...	...	...	...	...	...	...	32,093	...

6. The Jungle Conservancy Fund opened with a balance of Rupees 77,367, and the collections brought to its credit during the year amounted to Rupees 13,083, making a total of Rupees 90,450. The actual receipts of the year under report and of the preceding year 1873-74 are given in the margin.

Actual Receipts.	RS.
1873-74	27,475
1874-75	13,083
Decrease ...	14,392

7. The collections on the whole show a net decrease of Rupees 14,392; but this is attributable to the fact that a large sum of Rupees 20,120 realized at the end of the year from sales of the Sriharikota fuel, and paid into the Chingleput Treasury, was not brought to credit in the accounts of this district until after the 31st March 1875. The actual receipts, including the sum in deposit at Chingleput, amounted to Rupees 33,203, a sum larger than that realized in 1873-74.

8. In 1873-74, the first kandam of the Sriharikota Jungle was rented for Rupees 15,100, and the whole of this amount was brought to credit in the year. In 1874-75, the jungles in that kandam were taken under Government management, as no reasonable offer to rent them out was received. The wood cut was sent to Madras, where it met with a steady sale and at prices which, allowing for the cost of boat hire, tonnage, and establishment, proved amply remunerative.

9. The following abstract exhibits the actual expenditure on account of felling, &c., in Sriharikota Jungle, and the receipts from the sale proceeds during 1874-75:—

Particulars.	Total expenditure from October 1874 up to 31st March 1875.			Receipts. Months.	Amount.		
	RS.	A.	P.		RS.	A.	P.
Cutting charges	5,726	14	1	November 1874	265	12	5
Carting	4,098	10	2	December	2,851	14	6
Boat hire and tonnage	5,319	15	6	January 1875	6,058	3	6
Establishment	935	7	0	February	7,385	13	0
Miscellaneous	3,009	8	5	March	12,081	2	0
Advances	7,089	8	10				
Total ..	26,000	0	0	Total sale proceeds ...	28,642	13	5
				Credited in the District Accounts	8,523	0	0
				Deposited in the Chingleput District	20,119	13	5
				Total ...	28,642	13	5

Besides a large stock of fuel was in hand on the 31st March 1875, valued at Rupees 14,000

10. The variations under the other items of receipts call for no remarks.

(1). *Tax on fuel and firewood.*—Under this head there is an increase of Rupees 78. The variation is trivial.

(2). *Sale of Casuarina clippings.*—This shows a slight decrease of Rupees 271.

(3). *Sale of trees.*—Under this head, there is an increase of Rupees 286.

(4). *Tax on building materials.*—The receipts for seigniorage on building materials amounted to Rupees 517 against Rupees 1,700 in 1873-74. The decrease indicates a less demand for timber caused partly by the bad state of roads for some months after the floods of October 1874, and partly by people having obtained palmyras gratuitously from Government.

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		RS.	A.	P.
12.	Tope near the Police Hospital, Ongole	75	0	0
13.	Plantation in the compound of the Udayageri Taluq Cutcherry	10	11	0
14.	Tope and well at Chinakraka	367	3	0
15.	Do. do. at Duttaloor	122	1	4
16.	Planting trees in the compound of Rapur Taluq Cutcherry	874	8	8
17.	Planting trees in the compound of new Choultry at Kavali	10	0	0
18.	Nursery in Kanigiri	16	7	0
19.	Fencing a tope at Gudur	24	0	0
20.	Topes between Dachoor and Perchalukonda ...	120	0	0
21.	Do. at Adoorpalli	70	0	0
22.	Do. at Kanigiri Taluq Cutcherry	30	0	0
23.	Do. at Dugarazupatam	67	0	0
24.	Do. at Amancherla	67	10	3
25.	Planting trees in the compound of the Sub-Collector's Cutcherry at Ongole	8	8	0
26.	Sinking wells and topes at Allipuram	331	15	2
	Total ...	3,826	7	6

All these plantations are reported to be in good condition.

20. (6.) *Experimental Plantation.*—A gardener on Rupees 8 was, as in the preceding year, employed in 1874-75, and the cost amounted to Rupees 96.

21. (7.) *Timber, &c.*—No expenditure was incurred under this head.

22. (8.) *Miscellaneous.*—The rusums paid to villagers were smaller than those paid in 1873-74. The Sriharikota Curnams and Notagars having been engaged in the Jamabundi work, their rusums were not disbursed before the 31st March 1875. They have been paid up in the current year 1875-76. The cost of stationery and miscellaneous charges, including refunds, amounted to Rupees 296-2-5.

23. The outlay by the Department of Public Works amounted to Rupees 837-11-11 according to the Progress reports rendered by that department, and was spent on the following works :—

RS.	A.	P.	
710	3	7	branch canal and basin in the 2nd kandam of Sriharikota jungle which has been completed.
127	8	4	repairing branch canal and basin in the 4th and 5th kandams. These repairs have been completed.
837	11	11	

24. The expenditure advised by the Accountant-General on his account exceeds that shown by the Department of Public Works Progress reports by Rupees 75-3-3, the particulars for which are not known in this office. The cost of supervision charged for those works has been advised by the Accountant-General to be Rupees 134-3-7.

25. POUND FUND.—The annexed abstracts show the state of the Pound Fund.

Comparative Abstract of Receipts of Pound Fund.

Items.	1873-74.	1874-75.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Cattle fines	19,906	19,278	...	628
Sale proceeds of stray cattle	1,207	1,607	400	...
Recoveries of advances	23	...	..	23
Miscellaneous	...	7	7	...
Total ...	21,136	20,892	407	651
Net Decrease...	...	...	...	244

Comparative Abstract of Charges under Pound Fund.

Items.	1873-74.	1874-75.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Establishment for pounds	7,347	11,384	4,037	...
Construction and repairs of pounds	1,711	551	...	1,160
Refunds of sale proceeds of stray cattle ...	...	6	6	...
Miscellaneous	346	184	...	162
Amount transferred to Surplus Pound Fund ...	20,000	10,020	...	9,980
Total ...	29,404	22,145	4,043	11,302
Net Decrease...	...	...	...	7,259

26. The balance at the beginning of the year was Rupees 27,267. The receipts during the year amounted to Rupees 20,892 against Rupees 21,136. The decrease is small and needs no explanation. The expenditure amounted to Rupees 22,145 or Rupees 7,259 less than in the preceding year. The decrease is due to a smaller sum having been allotted to Surplus Pound Fund than in 1873-74.

27. Of the whole expenditure contributions to Local Funds, Municipal Funds, and Sydapett amount to Rupees 10,020, and the remaining Rupees 12,125 were spent in payment of salaries of Pound Establishments, Village Munsifs, and for the construction and repairs of pounds. In 1873-74 there were 334 pounds altogether. Three pounds have been recently constructed and forty-two pounds repaired at a total cost of Rupees 551 as detailed in the margin.

	RS.
For new pounds	94
Repairs of existing pounds	457
Total ...	551

28. SURPLUS POUND FUND.—The receipts under this head were Rupees 10,020 which were transferred from Pound Fund. Of this 20 Rupees was paid to the Municipality as per G.O., dated 1st July 1871, No. 1,143, and the remaining Rupees 10,000 was equally divided between the Local Funds and the Sydapett Farms. No balance remained at the end of the year.

29. NANAL GRASS FUND.—The balance of this fund on 1st April 1874 was Rupees 863. The receipts during the year 1874-75 amounted to Rupees 280. The expenditure was Rupees 146-12-10 as detailed below :—

RS.	A.	P.	
49	8	3	planting nanal grass in the bed of the Pennair river.
97	4	7	do. do. in the bed of the rivers on the Great Northern Road.
146	12	10	

11. The budget grant for expenditure was Rupees 69,666 as detailed below, and the actual expenditure amounted to Rupees 53,282, which exceeds that in 1873-74 by Rupees 32,093 :—

Expenditure.

	RS.
1. Superintendence	7,242
2. Casuarinas	29,804
3. Palmyras	2,034
4. Avenues on channel banks	138
5. Village topes	24,372
6. Experimental plantation	072
7. Timber and fuel plantation	360
8. Miscellaneous	5,900
Total ...	69,666

12. he annexed abstract compares the budget grants and the actual expenditure under the several items :—

Particulars.	Budget Grant. RS.	A.	P.	Actual Expend... RS.	A.	P.
1. Superitendence	7,242	0	0	6,696	8	1
2. Casuarinas	29,804	0	0	4,808	12	8
3. Palmyras	2,034	0	0	84	0	0
4. Avenues on channel banks	138	0		...	...	...
5. Village topes, &c.	24,072	0	0	3,826	7	10
6. Experimental plantation	1,6	0	0	96	0	0
7. Timber and fuel plantations	3,0	0	0	...	...	...
8. Miscellaneous	5,900	0	0	657	15	7
9. Sriharikota cutting operations	...	...		26,000	0	0
10. Works by Department Public Works ...	...	...	...	837	11	11
11. Establishment by do.	...	...	...	134	3	7
12. Establishment in Chingleput District...	...	...	...	124	0	0
13. Advances	...	...	...	16	10	4
Total ...	69,666	0	0	53,282	6	0

13. I. *Superintendence.*—The expenditure under this item included the pay and allowance of the supervising establishment, which was as follows :—

	Per Mensem. RS.	A.	P.
1 Overseer	100	0	0
2 Clerks, one of whom was employed from October 1874	35	0	0
3 Peon	6	0	0
1 Assistant Overseer from January 1875	60	0	0
2 Maistries, at 30 Rupees	90	0	0
26 Inspector	30	0	0
9 Assistant Inspectors, at 15 Rs. each ...	30	0	0
26 Woodmen, at 5 Rs. each	30	0	0
9 Watchers at 15 ,, ,, ...	35	0	0
4 Tanadars	20	0	0
Total ...	636	0	0

14. II. *Casuarina Plantations.*—The expenditure under this item amounted to Rupees 14,808-12-8. Eight new plantations were made in the year 1874-75 at a cost of Rs. 2,906-4-7, at the undermentioned places :—

2 At Dugarazpatam.
2 At Tammenapatam.
2 At Kottapatam.
2 At Varini.

8 Total.

All of these were planted under the supervision of the Wood Overseer. One plantation was started by the side of the East Coast Canal under the supervision of the Department Public Works, and the cost incurred on that account was Rupees 340. The old plantations are as follows :—

1 Dugarazapatam	Gudur Taluq.
1 Tammenapatam	
1 Kottapatam	
1 Kristnapatam	
1 Allipuram	Nellore Taluq.
1 Iskapalli	
1 Varini	
1 Pullanillapalli	Atmakur Taluq.
1 Mamudur	
1 Juvvaladinne	Kavali Taluq.
1 Binginipalli	Kandukur Taluq.
1 Vulapalem	
1 Pakala	
1 Kotnapatam	Ongole Taluq.

These plantations are supervised by the Wood Department.

6 Plantations are under the charge of the Salt Deputy Collector planted at the Salt Cotaurs.

1 Near the Cutcherry at Kanuparti.

3 Near the Salt platform at Kanuparti.

1 Near the Village of Ramayapatam.

1 Near the Village of Tummalapenta. All the old and fresh plantations are reported to be in good condition.

15. (3.) *Palmyra Plantation.*—The sum spent on Palmyra plantations during the year was only Rupees 84. The payment to the contractors was not made as intended, pending thorough inspection of the plantations by the Wood Overseer.

16. Two new topes were planted during the year 1874-75, one at Rabala and the other at Varigonda. Both villages are in the Nellore Taluq.

17. The old plantations, forty in number, and the two new plantations are reported to be in good condition.

18. (4.) *Channel Avenues.*—The budget grant under this item was Rupees 138, and the whole of it remained unspent at the end of the year 1875-76, as no payments were made before 31st March 1875. The avenues are reported to be thriving.

19. (5.) *Village Topes.*—The Budget grant under this item, as provided both in the original and supplemental budgets, was Rupees 24,072, but the actual expenditure was only Rupees 3,826. The following is the list of works on which the expenditure was incurred :—

	RS.	A.	P.
1. Nandavaram tope	110	13	11
2. Marripadu tope...	145	12	0
3. Yedavelly tope	192	10	0
4. Well on Cumbum Road	250	0	0
5. Ramayapatam tope	50	0	0
6. Well at Althurthi	200	0	0
7. Udayagiri	419	3	6
8. Planting tope near the Traveller's Bungalow at Kavali	62	0	0
9. Fencing tope and well at Nellorepalem...	140	0	0
10. Planting trees in the compound of the Atmakur Taluq Cutcherry	46	0	0
11. Repairing gardener's hut at Ambapuram	51	0	0

But this does not tally with the expenditure advised by the Accountant-General, the difference being Rupees 30-7-1. A sum of Rupees 19-11-9 has been advised by the Accountant-General as the cost of the establishment and it was debited to this fund.

30. COCHRANE'S CANAL FUND.—There were no transactions under this head in this district. A sum of Rupees 4,582-11-10 was expended by the Department Public Works on the works specified below :—

RS.	A.	P.	
4,193	7	6	repairing canal from the southern boundary of the district to Kanupur.
389	4	4	deepening do. do.
4,582	11	10	

Of this Rupees 1,686-2-10 only were advised to this office by the Accountant-General and debited in the Plus and Minus Memorandum. Under instructions subsequently received from the Accountant-General, the whole expenditure was expunged from the Plus and Minus Memorandum, as it is adjusted in the Chingleput District.

Exd. W. J. Lewis.

1159/28

BRAMHANAYUDAGUDI,
9th November 1875.

No. 236.

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

To H. E. STOKES, Esq.,
Acting Secretary to the Board of Revenue.

I HAVE the honor to submit my report on Special Funds under Local Funds in this district for the past official year 1874-75, together with the Statements Nos. 1 and 2.

No. 1.—Funds.	Balance brought forward.	Receipts during the Year.	Total.	Expenditure during the Year			Balance at the end of the Year.
				By Revenue Department.	By Public Works Department.	Total.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS A. P.	RS. A. P.	RS. A. P.
Jungle Conservancy Fund	6,036 1 0	4,845 11 7	10,881 12 7	9,192 7 3	... ...	9,192 7 3	1,689 5 4
Cattle Pound Fund	737 12 9	6,101 10 8	6,839 7 5	5,880 15 7	... ...	5,880 15 7	958 7 10
Nanul Grass Fund	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Village Service Fund	62 0 0	668 10 0	730 10 0	605 2 8	... ...	605 2 8	125 7 4
Endowment Fund	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Public Bungalow Fund	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Irrigation Cess Fund.	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Canal and Ferry Fund	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Cochrane and Sadras Canal Fund	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Total ...	6,835 13 9	11,616 0 3	18,451 14 0	15,678 9 6	... ...	15,678 9 6	2,773 4 6

2. The following is a comparative abstract statement exhibiting receipts and charges under various heads :—

No. 2.—Funds.	Receipts.				Charges.			
	Last Year.	Current Year.	Increase.	Decrease.	Last Year.	Current Year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Jungle Conservancy Fund	4,261	4,846	585	.....	16,423	9,192	.....	7,231
Cattle Pound Fund	5,864	6,102	238	.....	10,124	5,881	.....	4,243
Nanul Grass Fund	.....	.....	.....	.....	.....	.....	.....	.....
Village Service Fund	687	669	.....	18	768	605	.....	163
Endowment Fund	.....	.....	.....	.....	.....	.....	.....	.....
Public Bungalow Fund	.....	.....	.....	.....	.....	.....	.....	.....
Irrigation Cess Fund	.....	.....	.....	.....	.....	.....	.....	.....
Canal and Ferry Fund	.....	.....	.....	.....	.....	.....	.....	.....
Cochrane and Sadras Canal Fund.	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	10,812	11,617	823	18	27,315	15,678	.....	11,637

3. Jungle Conservancy Fund.—The subjoined abstract exhibits the detailed receipts under this head in 1874-75 in comparison with the previous year :—

No. 3.—Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on Fuel, Fire-wood, and Bamboos	259	88	.....	171
Rent of Jungles	.....	.....	.....	.....
Sale of Trees	1,011	918	.....	93
Fees from Charcoal burners	26	32	6	.....
Recoveries of advances and unadjusted charges	.....	1,619	1,619	.....
Miscellaneous Receipts.				
Teak Timber				
Sale-proceeds of Palmyra trees	1,280	876	.....	404
Do. of bark of Palmyra trees	527	181	.....	346
Sale of confiscated timber	.....	9	9	.....
Sale of fruits, &c., in Government Topes	120	131	11	.....
Sale of leaves, &c., in do.	44	28	.....	16
Sale of Timber in do.	.....	10	10	.....
Sale of branches of Babul trees	.....	82	82	.....
Undisbursed portion of pay of Servants	.....	2	2	.....
Sale-proceeds of stones in Government Topes	128	.....	.....	128
Unexpended portion of the amounts sanctioned for a well	6	.....	.....	6
Rent of Khasbag Topes	40	.....	.....	40
Unexpended amount sanctioned for fencing the Tope	829	829	.....	.....
	.....	10	10	.....
Total ...	4,261	4,846	1,789	1,204
Net Increase ...	.....	.....	585	.....

4. The largest decrease is in the two items "Fees on Timber" and "Sale-proceeds of Palmyra trees," owing to a small demand.

5. The subjoined comparative statement shows the charges :—

No. 4.—Items.	Expenditure of last Year.	Current Year's Expenditure					Increase.	Decrease.
		By the Public Works Department.		By the Revenue Department.		Total Expenditure.		
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh Plantations and Topes	13,977	.....	.....	15,270	759	759	.....	13,218
Improvement and maintenance of Topes	2,276	.....	.....		4,538	4,538	2,262	.....
Commission for the collection	.....	.....	.....	.....	.....	.....	.....	.....
Establishment for avenues, &c.	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous charges ...	170	.....	.....	.....	3,895	3,895	3,725	.....
Advances made in the year	.....	.....	.....	.....	.....	.....	.....	.....
Cost of supervision by the Public Works Department at 10 per cent. ...	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	16,423	.....	.....	15,270	9,192	9,192	5,987	13,218
Net Decrease ...	.....	.....	.....	.....	.....	.....	.....	7,231

6. There is a large decrease in the outlay on the formation of fresh plantations, and an increase in the improvement and maintenance of those existing, and also in miscellaneous charges. The reason in the former case is owing to no new works having been commenced, and in the latter to improvements having been made in existing plantations.

7. The annexed statement contains the information called for in Board's Circular Memorandum, dated 8th August 1873, No. 1,177.

No. 5.—Items.	Plantations.			
	Old.		New.	
	Extent in Acres.	Number of Trees planted up to close of 1873-74.	Extent in Acres.	Number of Trees planted during 1874-75.
1. Jungles	.....	.....	.....	.....
2. Fuel Reserves	.....	.....	.....	.....
3. Plantations on channel-banks ...	Not known.	11,004	.....	.....
4. Village Topes	1,040	1,06,279	.....	982
5. [illegible]	.....	.....	.....	.....
Total ...	1,040	1,17,283	.....	982

8. Of the trees planted on channel-banks, 10,967 trees are at present living and 77,002 trees in the old topes are in a promising condition.

9. Pound Fund.—The receipts under this head in 1874-75 compared with the preceding year are exhibited in the following statement :—

No. 6.—Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray cattle under Act I. of 1871.	5,365	5,590	225	.....
Sale-proceeds of cattle	499	512	13	.....
Recoveries of advances and unadjusted expenditure	.....	.....	.....	.....
Miscellaneous Receipts	.....	.....	.....	.....
Total ...	5,864	6,102	238	.....

10. I am not aware to what the increase is to be attributed.

11. Subjoined is a comparative abstract of charges on account of pounds.—

No. 7.—Items.	Expenditure of last year.	Current Year's Expenditure					Increase.	Decrease.
		By the P. W. D.		By the R. D.		Total expenditure.		
		Allotment as finally sanctioned.	Actual expenditure.	Allotment as finally sanctioned.	Actual expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for Pounds ...	149	...	...	1,000	221	221	72	...
Charges for constructing and repairing Pounds	375	...	...		460	460	85	...
Miscellaneous charges ...	...	...	...	...	...	...	...	...
Amount transferred to Surplus Pound Fund	9,600	...	...	6,600	5,200	5,200	...	4,400
Advances made in the year.	...	...	...	...	...	...	...	...
Cost of supervision by the Public Works Department at 10 per cent	...	...	...	...	...	...	...	...
Total...	10,124	...	...	7,600	5,881	5,881	157	4,400
Net Decrease...	...	...	...	...	...	...	...	4,143

Number of Pounds maintained in 1873-74	No.	354
Deduct number of Pounds abolished in 1874-75 ...		55
Remaining...		299
Number of pounds newly constructed in 1874-75...		3
Total maintained in 1874-75		302

12. The decrease requires no explanation.

13. Agreeably to the Board's instructions in their Circular Memorandum, No. 1,177, dated 8th August 1873, the marginal entries show the information as regards Pounds.

14. VILLAGE SERVICE FUND.—There was a balance of Rupees 62 at the beginning of the year. The receipts in the year amounted to Rupees 668-10-0 and the expenditure was Rupees 605-2-8, leaving a balance at the close of the year of Rupees 125-7-4.

Exd. F. R. Bantlemen.

1159
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CAMALAPUR, 10th December 1875.

No. 500.

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

To H. E. STOKES, Esq.,
Acting Secretary to the Board of Revenue, Madras.

I HAVE the honor to submit my report on the receipts and charges connected with Special Funds during the official year 1874-75 :—

No. 1.—*Abstract showing the Transactions of the several Funds for* 1874-75.

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year.			Balance at the end of the year.
				By P W. D.	By R. D.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs A. P.
Jungle Conservancy Fund	2,284 0 4	4,393 5 6	6,677 5 10	.....	4,219 10 7	4,219 10 7	2,457 11 3
Pound Fund	3,391 11 4	13,129 10 1	16,431 5 5	.....	13,782 5 7	13,782 5 7	2,648 15 10
Surplus Pound Fund.	... ...	12,557 4 10	12,557 4 10	.....	12,557 4 10	12,557 4 10	... ...
Endowment Fund ...	5,978 15 3	2,050 0 0	8,028 15 3	.....	1,963 3 11	1,963 3 11	6,065 11 4
Munro Chuttrum ... Civil Dispensary Fund.	3,942 8 8	2,011 4 7	5,953 13 3	.....	3,913 14 10	3,913 14 10	2,039 [illegible]
Village Service Fund.	15,650 8 3	8,469 5 8	24,119 13 11	.....	1,128 4 10	1,128 4 10	22,991 9 1
Total...	31,157 11 10	42,610 14 8	73,768 10 6	.....	37,564 12 7	37,564 12 7	36,203 13 11

2. The usual statement accompany, from which it will be seen that the total receipts of the Special Funds amounted to Rupees 42,610-14-8, and the charges to Rupees 37,564-12-7 :—

No. 3.—*Comparative Abstract of Receipts under Jungle Conservancy Fund for* 1874-75.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Taxes on Fuel, Firewood and Bamboos, &c. ...	836	*434	...	402
Sale of Trees	4,705	2,761	...	1,944
Fees from Charcoal-burners	581	623	42	...
Recoveries of Advances and unadjusted Charges.	11	10	...	1
Miscellaneous Receipts	56	565	509	...
Total...	6,189	4,393	551	2,347
Net ...	...	...	...	1,796

* This included Rupees 362 transferred from Land Revenue to Jungle Conservancy Fund, *Vide* Board's Proceedings, Miscellaneous No. 9,940, dated 4th November 1875.

The former item, being irrespective of the balance, Rupees 31,157-11-10, on the 31st March 1874, exhibits the net receipts during the year. The total receipts including balance brought forward is Rupees 73,768-10-6 :—

No. 2.—Comparative Abstract of Receipts and Charges under several Funds, 1874-75.

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase	Decrease.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund ...	6,189	4,393	...	1,796	6,255	4,220	...	2,035
Pound Fund...	13,398	13,130	...	268	24,714	13,782	...	10,932
Surplus Pound Fund	23,372	12,557	...	10,815	24,082	12,557	...	11,525
Endowment Fund	2,350	2,050	...	300	3,118	1,964	...	1,154
Munro Chuttram Civil Dispensary Fund	9,333	2,011	...	7,322	5,290	3,914	...	1,376
Village Service Fund	7,040	8,470	1,430	...	914	1,128	214	...
Total ...	61,682	42,611	1,430	20,501	64,473	37,565	214	27,122
Net ...	...	...	...	19,071	...	...	...	26,908

3. In the comparative abstract of receipts and charges of the several funds in 1874-75 will be seen the variations in the receipts and charges as compared with the previous year. There is a net decrease in the total receipts of Rupees 19,071 of the year under report as compared with those of the previous year, while the charges also exhibit a net decrease of Rupees 26,908. The causes of this decrease will be treated of when explaining the variations under the respective funds.

4. The Jungle Conservancy Fund opened with a balance of Rupees 2,284-0-4, being less than that of the opening balance of the previous year by Rupees 428-10-6. This small difference does not call for any remark. The income of this fund during the year under report amounts to but Rupees 4,393, or a net decrease of Rupees 1,796 below the receipts of the previous year. This decrease is chiefly observable under Taxes on Fuel, Firewood and Bamboos.

No. 4.—Comparative Abstract of Charges under Jungle Conservancy Fund for 1874-75.

Items.	Expenditure of last year.	Current year's Expenditure.				Total Expenditure.	Increase.	Decrease.
		By P. W. D.		By R. D.				
		Allotment finally sanctioned.	Actual Expenditure.	Allotment finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh Plantations and Topes ...	...	...	...	...	...	...	...	..
Improvement and Maintenance of do. ...	6,159	...	...	4,550	4,120	4,121	...	2,038
Commission for the Collection	8					60	52	...
Miscellaneous Charges ...	88	...	...	155	60	40	...	48
		...	...	143	40			
Total...	6,255	...	...	4,845	4,220	4,220	52	2,086
Net...	...	...	...	...	...	...	...	2,034

There is a deficiency of Rupees 402 from this source owing to a great part of the income, *viz.*, the seigniorage, being now credited under "Miscellaneous." The deficiency of Rupees 1,944 under the Proceeds of the Sale of Trees due to the demand for them (principally palmyrahs) for building purposes not being so great as usual the previous year. The only items of increase are the proceeds of fees from charcoal-burners, amounting to Rupees 42 and Rupees 59 under Miscellaneous Receipts. The former does not call for any remark, but the latter is due to seigniorage on fuel, &c., formerly credited to tax on firewood, fuel and bamboos now being shown separately.

5. The total charges debited to this fund during the year under report amount to Rs. 4,220, or Rupees 2,035 less than the expenditure of the previous year. The sanctioned allotments amount to Rupees 4,848, but the actual expenditure aggregated but Rupees 4,220. There has been no expenditure under "Formation of fresh Plantations and Topes," the funds expended being devoted more to the improvement of existing plantations. The other variations in Statement No. 4 do not call for remark.

No. 5.—Comparative Abstract of Receipts under Pound Fund for 1874-75.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray Cattle	9,890	9,878	...	12
Sale-proceeds of do.	3,486	3,247	...	239
Miscellaneous Receipts	22	6	...	16
Total...	13,398	13,131	...	267

6. The entries under the different headings in the abstract of pound receipts do not call for special remark. It may be remarked that the total receipts of the year under report amount to Rupees 13,131 against Rupees 13,398 of the previous year.

No. 6.—Comparative Abstract of Charges under Pound Fund for 1874-75.

Items.	Expenditure of last year.	Current year's Expenditure.				Total Expenditure.	Increase.	Decrease.
		By P. W. D.		By R. D.				
		Allotment finally sanctioned.	Actual Expenditure.	Allotment finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for Pounds.	288	...	...	300	427	427	139	...
Charges for constructing and repairing Pounds...	743	...	...	600	681	681	...	62
Amount transferred to Surplus Pound Fund ...	23,372	...	...	10,500	12,557	12,557	...	10,815
Amount refunded to owners of Cattle sold by public auction...	301	...	...	250	17	17	...	284
Surplus Cattle-fines handed over to Municipalities...	...	...	...	...	...	...	...	...
Miscellaneous Charges ...	10	...	...	100	100	100	90	...
Total...	24,714	...	...	11,750	13,782	13,782	229	11,161
Net...	...	...	...	...	...	...	...	10,932

7. In the abstract of charges under this fund the only item worthy of consideration is Rupees 12,557, the amount transferred to Surplus Pound Fund, which is less by Rupees 10,815 than the amount so transferred in the previous year. The total charges amount to Rupees 13,782 against Rupees 24,714 of the previous year, showing a net decrease of Rupees 10,932. The reason for this decrease is that in last year's accounts the transactions of two years were entered.

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

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Amount transferred from the Pound Fund ...	23,372	12,557	...	10,815

8. The same remark applies to the decrease of Rupees 10,815 in the receipts under Surplus Pound Fund.

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

Items.	Expenditure of last year.	Current year's Expenditure.						
		By P. W. D.		By R. D.				
		Allotment finally sanctioned.	Actual Expenditure.	Allotment finally sanctioned.	Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Amount transferred to Local Funds under Act IV. of 1871	11,955	...	...	5,250	6,000	6,000	...	5,955
Amount remitted to the Collector of Chingleput for Experimental Farms.	11,716	...	...	5,000	6,278	6,278	...	5,438
Amount transferred to Municipalities	411	...	...	250	279	279	...	132
Total ...	24,082	...	...	10,500	12,557	12,557	...	11,525

9. A similar decrease is apparent in the charges under this fund arising from, causes detailed in paragraph 7 of this report.

No 9.—*Comparative Abstract of Receipts under Endowment Fund for* 1874-75.

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fixed Allowance granted to Government ...	2,050	2,050	...	...
Sale-proceeds of the Materials of a Chuttrum ...	...	...	...	...
Savings and Refunds	...	...	...	...
Total ...	2,050	2,050	...	...

10. The fixed allowance of Rupees 2,050 towards the maintenance of the Munro Chuttrum at Gooty calls for no remark.

No. 10.—*Comparative Abstract of Charges under Endowment Fund for* 1874-75.

Items.	Expenditure of last year.	Current year's Expenditure.				Total Expenditure.	Increase.	Decrease.
		By P. W. D.		By R. D.				
		Allotment finally sanctioned.	Actual Expenditure.	Allotment finally sanctioned.	Actual Expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment...	468	...	...	480	490	490	22	...
Amount transferred to Munro Chuttrum Civil Dispensary at Gooty ...	1,720	...	...	860	860	860	...	860
Annual instalment credited to Government	600	...	...	600	600	600	...	...
Repairing Chuttrums ...	...	...	...	60	...	..	...	...
Miscellaneous Charges ...	31	...	...	50	14	14	...	17
Total ...	2,819	...	...	2,050	1,964	1,964	22	877
Net ...	...	...	...	...	...	...	...	855

11. The total charges under this fund amount to Rupees 1,964 against Rupees 2,8 19 of the previous year. The sum of Rupees 860 transferred to the Munro Chuttrum Civil Dispensary at Gooty, which is but a moiety of the sum transferred in the previous year. That, however, represented the total of two years transferred at once. The sum of Rupees 600 is the yearly instalment in part payment of the loan of Rupees 7,000 obtained from Government on account of the chuttrum. The total charges amount to Rupees 1,964 against Rupees 2,819 of the previous year, which are less than those of the previous year by Rupees 855 net.

No. 11.—*Comparative Abstract of Receipts under the Munro Chuttrum Civil Dispensary Fund for* 1874-75.

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Local Subscriptions	...	110	...	...
Amount transferred from Endowment Fund on account of Contingent Charges	...	860	...	...
Contributions from Local Funds for 1873-74 ...	...	824	...	...
Do. from Municipalities for 1873-74..	...	217	...	...
Total ...	...	2,011	...	...

12. The abstracts of receipts and charges of the Munro Chuttrum Civil Dispensary Fund are not comparative, there being no transactions of the previous year. This statement being opened out with reference to G. O., No. 517, dated 30th March 1874. The total receipts, however, amount to Rupees 2,011.

No. 12.—*Comparative Abstract of Charges under the Munro Chuttrum Civil Dispensary Fund for* 1874-75.

Items.	Expenditure of last year.	Current year's Expenditure.				Total Expenditure.	Increase.	Decrease.
		By P. W. D.		By R. D.				
		Allotment finally sanctioned.	Actual Expenditure.	Allotment finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment	...	...	...	2,040	2,256	2,256	...	...
Value of Medicines supplied in 1874-75	...	...	...	...	125	125	...	...
Construction of Out-houses to the Dispensary	...	...	...	...	1,302	1,302	...	...
Miscellaneous...	...	...	...	140	231	231	...	...
Total ...	...	...	...	2,180	3,914	3,914	...	...

13. In the charges connected with the Munro Chuttrum Civil Dispensary occurs the item Rupees 1,302, which is the expenditure incurred in the construction of out-houses to the dispensary by the Public Works Department, as per Accountant-General's Memorandum, No. 5,260, dated 10th September 1874. The total charges amount to Rupees 3,914 ; there were no charges incurred in the previous year. The Medical Officer's report is enclosed.

No. 13.—*Comparative Abstract of Receipts under Village Service Fund for* 1874-75.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Amount deducted from the Beriz and credited to this head for payment to Village Servants.	7,040	8,469	1,429	...

14. Statement No. 13 contains the receipts under Village Service Fund, amounting to Rupees 8,469 against Rupees 7,040 of the previous year. The increase of Rupees 1,429 is due to the collection of the sale-proceeds of the Amanat Inams being greater this year than in the previous year.

No. 14.—*Comparative Abstract of Charges under Village Service Fund for* 1874-75.

Items.	Expenditure of last year.	Current year's Expenditure.				Total Expenditure.	Increase.	Decrease.
		By P. W. D.		By R. D.				
		Allotment finally sanctioned.	Actual Expenditure.	Allotment finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount paid to Village Servants...	914	...	...	8,000	1,128	1,128	214	...

15. The amount paid from this fund is Rupees 1,128 against an allotment of 8,000 Rupees, showing an increase of Rupees 214 above the charges of the previous year.

16. The statement called for in the Circular Memorandum of the Board of Revenue, No. 1,177, dated 8th August 1873, in regard to Jungle Conservancy and Pound Funds, will be submitted as soon as the information which has been called for is obtained from the divisional officers.

Enclosure No. 1

Annual Medical Report of the Civil Dispensary, Gooty, for the year ending 31st March 1875.

	1873-74. In-patients.	1873-74. Out-patients.	1874-75. In-patients.	1874-75. Out-patients.
Remained	3	20	2	32
Admitted	75	1,356	87	1,846
Total ...	78	1,376	89	1,878
Discharged Cured	58	300	70	1,782
Do. Relieved	4	33	8	37
Do. No better	...	...	1	...
Do. Absent	...	4	1	11
Died	10	1	7	...
Remaining	6	38	2	48
Average daily sick	4·78	20·36	6·03	35·97

1. *General Phenomena.*—The hot season was of short duration, the rains having set in earlier than usual. The fall of rain during the year under review has been very heavy. The public health suffered a good deal from fevers and coughs, no doubt in a great measure due to the very severe moonsoons we have had.

2. *Sanitation.*—The sanitary condition of the town is good.

3. *Vaccination.*—Out of a total of 148 subjects vaccinated during the year, five were unsuccessful, and two doubtful cases. There was a decrease in numbers vaccinated over the previous year ; this was due to the services of the vaccinator having been dispensed with for a short time. I am glad to be able to remark that the natives are beginning to appreciate the benefits of vaccination.

4. *General Remarks.*—The amount of subscriptions realized during the year were Rupees 67-2-0, *viz.*, Rupees 45 from European subscriptions, Rupees 20 from native, and Rs 2-2-0 from sale of medicines ; there has been a falling off in the amount of subscriptions collected from natives ; this is due to a few having withdrawn their subscriptions, and from irregular payments. After all the new dispensary was occupied on the 17th of last month ; the building is still incomplete, requiring a good many alterations and additions before it can be made efficient for the purpose for which it is intended.

Out of a total of eighty-nine in-patients treated during the year, fifty-three died themselves.

Gooty,
1st April 1875.

(Signed) S. E. CARRAPETT,
Assistant Apothecary.

Exd. W. H. French.

No. 413.

KURNOOL, 6th November 1875.

From J. HOPE, ESQ.,
Acting Collector of Kurnool,

To H. E. STOKES, ESQ.,
Acting Secretary to the Board of Revenue.

I HAVE the honor to submit my report on the operations of Special Funds for the past official year ending 31st March 1875, together with two usual statements.

2. Subjoined are abstract and comparative statements showing the total receipts and expenditure on account of these Funds, by which it will be observed that the total collections during the year amounted to Rupees 3,83,313-8-7, or Rupees 16,371-15-7 less than the receipts of the previous year. The expenditure was Rupees 3,62,723-14-2 against Rupees 3,74,013-14-8, showing a decrease of Rupees 11,290-0-6.

Abstract showing the Transactions of the Special Funds.

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year.			Balance at the end of the year.
				By the Revenue Department.	By the Public Works Department.	Total.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Jungle Conservancy Fund.	2,149 4 3	3,413 12 0	5,563 0 3	4,552 7 10	... .	4,552 7 10	1,010 8 5
Pound Fund ...	1,826 4 9	8,883 5 9	10,709 10 6	8,414 13 8	... ...	8,414 13 8	2,294 12 10
Surplus Pound Fund	... ...	7,623 4 6	7,623 4 6	7,623 4 6	... ...	7,623 4 6	... ...
Endowment Fund	... ...	360 0 0	360 0 0	360 0 0	... ...	360 0 0	... ...
Village Service Fund	7,48,125 2 0	3,63,033 2 4	11,11,158 4 4	3,41,773 4 2	... ...	3,41,773 4 2	7,69,385 0 2
Total...	7,52,100 11 0	3,83,313 8 7	11,35,414 3 7	3,62,723 14 2	... ...	3,62,723 14 2	7,72,690 5 5

Comparative Abstracts of Receipts and Charges under Special Funds.

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Jungle Conservancy Fund	3,234	3,414	180	...	9,635	4,552	..	5,083
Pound Fund.....	9,392	8,883	...	509	11,835	8,415	...	3,420
Surplus Pound Fund	11,188	7,623	...	3,565	15,188	7,623	...	7,565
Endowment Fund	360	360	...	...	360	360	...	...
Village Service Fund	3,75,512	3,63,033	...	12,479	3,36,996	3,41,773	4,777	...
Total...	3,99,686	3,83,313	180	16,553	3,74,014	3,62,723	4,777	16,068

3. JUNGLE CONSERVANCY FUND.—The receipts under this head amount in the aggregate to Rupees 3,413-12-0, or Rupees 130 more than in the preceding year. Of this, Rupees 1,486-13-0 was realized from seigniorage on wood, &c., and the remainder, Rupees 1,926-15-0, was derived from sale of palmyra trees and other miscellaneous sources.

4. No new topes were formed during the year, as there were no funds available for the purpose. The entire sum of Rupees 4,552-7-10 entered in the accounts was spent in the improvement and maintenance of existing topes. The large decrease in expenditure was due partly to the non-completion of certain wells within the official year, but chiefly to want of funds.

5. There are altogether seventeen wells, nine of which are in the topes planted on the Gooty and Bellary roads. The number of trees in the topes (twenty-eight in number) was 10,259 at the

close of the year under report, and the extent of land occupied by them (about 200 acres) is shown below:—

Items.	Plantations.			
	Old.		New.	
	Extent in Acres.	Number of Trees planted up to the close of 1873-74.	Extent in Acres.	Number of Trees planted during 1874-75.
1. Jungles	...	...	...	...
2. Fuel Reserves	...	...	...	...
3. Plantations on channel banks	...	...	...	...
4. Village Topes	201·70	8,456	...	1,803
5. Nurseries	22·92	5,647	...	...

6. All the nurseries, except one, have been closed as unnecessary and allowed to grow into topes.

7. A comparative abstract of receipts and disbursements is given below, as required in Board's Proceedings, No. 5,258, dated 20th July 1868:—

Comparative Abstract of Receipts under Jungle Conservancy Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on fuel, firewood, and bamboos, &c.	1,916	1,539	...	377
Rent of jungles	...	...	...	...
Sale of trees	1,295	1,804	509	...
Fees from charcoal-burners	2	...	...	2
Recoveries of advances and unadjusted charges.	10	...	...	10
Miscellaneous Receipts	11	71	60	...
Total ...	3,234	3,414	...	...
Net ...	...	...	180	...

Comparative Statement of Charges under Jungle Conservancy Fund.

Items.	Expenditure of last year.	Current year's Expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total Expenditure.		
		Allotment finally sanctioned.	Actual Expenditure.	Allotment finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh plantations and topes...	814	...	...		.....	...	...	814
Improvement and maintenance of do. ...	3,135	...	...		4,331	4,331	...	3,804
Commission for collection	...	...	...	6,000	...	...	...	...
Establishment for nurseries	687	...	...		207	207	...	480
Miscellaneous charges	...	...	...		14	14	14	...
Advances made in the year	...	...	...		...	...	...	...
Cost of supervision by Public Works Department at 10 per cent.	...	...	...		...	...	...	...
Total ...	9,536	...	...	...	4,552	4,552	...	...
Net...	...	...	...	...	...	...	...	4,084

8. Pound Fund.—The receipts under this head amounted to Rupees 8,883-5-9 and the expenditure to Rupees 8,414-13-8, including Rupees 7,623-4-6 transferred to Surplus Pound Fund.

9. Two new pounds were built during the year, and forty-one old ones repaired at a cost of Rupees 37-12-0 and Rupees 459-14-2 respectively. The total number of pounds in the district was 247 at the close of the year.

10. The subjoined table exhibits the details of receipts and expenditure as contrasted with the previous year.

Comparative Abstract of Receipts under Pound Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray cattle	7,910	7,623	...	287
Sale proceeds of unclaimed cattle	1,470	1,254	...	216
Recoveries of advances and unadjusted expenditure	6	...	...	6
Miscellaneous Receipts	6	6	...	...
Total ...	9,392	8,883	...	509

Comparative Abstract of Charges under Pound Fund.

Items.	Expenditure of last year.	Current year's Expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total.		
		Allotment finally sanctioned.	Actual Expenditure.	Allotment finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment of pounds	336	.....	.....		274	274	...	62
Charges for constructing and repairing pounds	311	....	...		498	498	187	...
Amount transferred to Surplus Pound Fund.	11,188	...	...	9,000	7,623	7,623	...	3,565
Advances made in the year	...	...	...		...	...	...	...
Miscellaneous charges.....	...	...	...		20	20	20	...
Cost of supervision by Public Works Department at 10 per cent.	...	...	...		...	...	...	...
Total ...	11,835	...	...	...	8,415	8,415	...	...
Net ...	...	...	...	...	...	...	...	3,420

11. Surplus Pound Fund.—The amount transferred to this from Pound Fund during the year was Rupees 7,623-4-6, of which Rupees 3,814-11-0 were remitted to Sydapet Model Farm, Chingleput District, and Rupees 3,750 were transferred to Local Funds, and the balance, Rupees 58-9-6, was made over to the Municipalities of Kurnool and Cumbum.

12. Endowment Fund.—This consists of the fixed grant of Rupees 360, and was, as usual, spent in feeding indigent persons in Kurnool.

13. Village Service Fund.—The balance to the credit of this Fund at the close of last year was Rupees 7,48,125-2-0. The collections in the year under review are Rs. 3,63,033-2-4 as shown in the following comparative statement.

Comparative Abstract of Receipts under Village Service Fund.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Collection of Merahs	...	...	...	...
Fee cess under Act IV. of 1864	1,38,452	1,44,884	6,432	...
Revenue of enfranchised Inams	2,37,014	2,18,062	...	18,952
Miscellaneous Receipts	46	87	41	...
Total ...	3,75,512	3,63,033	...	...
Net ...	...	...	...	12,479

Comparative Statement of Expenditure under Village Service Fund.

Items.	Expenditure of last year.	Current year's Expenditure. By the P. W. D. Allotment finally sanctioned.	By the P. W. D. Actual Expenditure.	By R. D. Allotment finally sanctioned.	By R. D. Actual Expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payment to Village Officers ...	3,13,091	...	...	3,42,000	3,27,763	3,27,763	14,672	...
Miscellaneous charges ...	23,905	...	...		14,010	14,010	...	9,895
Total ...	3,36,996	...	...	...	3,41,773	3,41,773	...	...
Net ...	...	...	...	...	...	...	4,777	...

14. The decrease in the receipts is owing to delay in the collections of quit-rent on enfranchised Inams. The increase in expenditure of Rupees 14,673 is due to the revision of the Village Establishment by which the salaries of village servants have been increased (*vide* G. Os., Nos. 714 and 707, of 3rd May 1872 and 9th July 1873). The decrease in Miscellaneous charges is due to decrease in the contribution to Local Funds for Village Schools.

15. As mentioned in my last report, Rupees 6,67,978-2-10 have been invested in Government Securities of 4 per cent. Loan under Orders of Government, No. 348, dated 3rd March 1875.

16. Rupees 14,010 shown as Miscellaneous charges under this Fund include the contribution of Rupees 12,000 to Local Funds on account of Village Schools, as directed in G. O., No. 839, of 15th May 1874. Rupees 1,650 and Rupees 350 were expended in the construction of ghaut huts and village choultries at Nundial and Paniem.

Exd. A. Grubert.

1159/33

SYDAPET,
13th November 1875.

No. 655.

From R. J. MELVILLE, Esq.,
Acting Collector of the Chingleput District,

To H. E. STOKES, Esq.,
Acting Secretary to the Board of Revenue.

I HAVE the honor to report on the Special Funds of this district for 1874-75:—

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

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year. By R. D.	Expenditure during the year. By P. W. D.	Expenditure during the year. Total.	Balance at the end of the year.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund ...	1,532 1 7	8,290 3 3	9,822 4 10	9,563 1 4	... ...	9,563 1 4	259 3 6
Pound Fund ...	2,257 6 8	6,880 14 0	9,138 4 8	6,549 15 7	... ...	6,549 15 7	2,588 5 1
Surplus Pound Fund under Act I of 1871 ...	... ...	2,884 15 0	2,884 15 0	2,884 15 0	... ...	2,884 15 0	... ...
Cochrane's and Sadras Canal Fund.	—7,053 9 6	33,845 1 7	26,791 8 1	3,285 5 8	21,856 9 11	25,141 15 7	1,649 8 6
Nanul Grass Fund..	97 9 0	2 0 3	99 9 3	... ...	... ...	... ...	99 9 3
Canal and Ferry Fund ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Village Service Fund ...	1,606 13 7	12,406 10 8	14,013 7 10	12,133 14 7	... ...	12,133 14 7	1,879 9 3
Irrigation Cess Fund ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Total...	—1,559 10 8	64,309 12 4	62,750 1 8	34,417 4 2	21,856 9 11	56,273 14 1	6,476 3 7

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

Funds.	Receipts. Last year.	Receipts. Current year.	Receipts. Increase.	Receipts. Decrease.	Charges. Last year.	Charges. Current year.	Charges. Increase.	Charges. Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund ...	5,214	8,290	3,076	...	9,825	9,563	...	262
Pound Fund ...	5,963	6,881	918	...	4,598	6,550	1,952	...
Surplus Pound Fund under Act I. of 1871..	1,115	2,885	1,770	...	1,134	2,885	1,751	...
Cochrane's and Sadras Canal Fund ...	43,784	33,845	...	9,939	51,087	25,142	...	25,945
Nanul Grass Fund ...	...	2	2	...	...	...	...	...
Canal and Ferry Fund ...	...	...	...	...	...	...	...	...
Village Service Fund ...	12,543	12,407	...	136	12,230	12,134	...	96
Irrigation Cess Fund ...	...	...	...	...	...	...	...	...
Total...	68,619	64,310	5,766	10,075	78,874	56,274	3,703	26,303
Net...	...	...	...	4,309	...	...	...	22,600

2. The total receipts of the several funds amounted to Rupees 64,310, and if from this be deducted the deficit balance of Rupees 1,560 at the beginning of the year, the assets available for expenditure were Rupees 62,750.

JUNGLE CONSERVANCY FUND :—

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

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on Fuel, Firewood and Bamboos	87	257	170	...
Rent of Jungles	26	...	...	26
Sale of Trees...	1,053	1,197	144	...
Fees from Charcoal-burners	10	...	...	10
Recoveries of Advances and unadjusted Charges.	3,289	3,462	173	...
Miscellaneous Receipts	749	3,374	2,625	...
Total ...	5,214	8,290	3,112	36
Net ...	...	...	3,076	...

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

Items.	Expenditure of last year.	Current year's Expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total Expenditure.		
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh Plantations and Topes ...	4,196	...	...	4,210	3,900	3,900	...	296
Improvement and Maintenance of fresh Plantations and Topes ...	119	...	...	170	120	120	1	...
Establishment for watching the Jungles, &c...	425	...	...	526	566	566	141	...
Miscellaneous Charges.	71	...	...	20	94	94	23	...
Advances made in the year	5,014	...	...	...	4,883	4,883	...	131
Total ...	9,825	...	...	4,926	9,563	9,563	165	427
Net ...	...	...	...	...	...	...	...	262

3. JUNGLE CONSERVANCY FUND.—There was a balance of Rupees 1,532 in favor of this fund at the beginning of the year, which, together with the receipts, Rupees 8,290, made a total of Rupees 9,822. Of this sum, Rupees 9,563 were utilized, leaving a small balance of Rupees 259.

4. It will be observed that the amount of both receipts and charges exceed those exhibited in the books of the Accountant-General by Rupees 2,757, due to that amount having been adjusted out of advances made in 1873-74.

5. The amount allotted for expenditure was Rs. 4,926, but it would appear that Rs. 9,563 have been spent, though the outlay properly appertaining to the year was only Rupees 5,210 or Rupees 284 in excess of the grant. The difference is made up of Rupees 2,757, being the adjusted expenditure out of advances made in the previous year, and of Rupees 1,596, being payments made to the Special Local Fund establishment kept up in the Revenue Board's Office.

6. No new topes were planted this year, nor did the villagers apply in any case for topes to be planted with their assistance or co-operation. The work done consisted of extending planting operation in the topes already commenced. Of the fourteen topes alluded to in the last years, report, that at Peshattoor, on the line of the road from Nagalapuram to the Poothoor Railway Station, was abandoned, as the soil was unsuitable for the purpose. Of the remaining thirteen, nine are in the Sub-division, and four in the Principal Division as shown below :—

SUB-DIVISION.

Chingleput Taluq.—Chingleput, Manamai, Gudivanjery.

Madurantakum Taluq.—Mamandur, Nelvoy, Chotpakam, Chittamur, Karunguly.

Conjeveram Taluq.—Sunkawar's Choultry.

PRINCIPAL DIVISION.

Trivellore Taluq.—Trivellore, Periacoopum.

Ponnery Taluq.—Pralayambakum, Seruvalipetta.

These cost Rupees 1,391, which, together with Rupees 1,860 laid out on the large firewood plantation at Myoor on the bank of the Palar, amount to Rupees 3,251.

7. The topes in the Sub-division are reported to be in a flourishing condition. Those at Guduvanjeri and Manamai in the Chingleput Taluq are, however, stated to have been affected to a certain extent by gardeners having been dispensed with, owing to retrenchment made in the allotment for topes in the Board's Proceedings, dated 8th October 1874, No. 2,932, paragraph 17. They have been made over to the charge of village officers. Further, 13·79 Acres of the tope at the former station, containing 150 trees, have been taken up by the South Indian Railway.

8. As regards the topes in the Principal Division, those at Trivellore, Periacoopum and Pralayambakum have been planted to a great extent. The tope at Seruvalipetta having been lately undertaken, only a few trees have been planted. A well has been sunk at this station at a cost of Rupees 100. The plants put down are reported to be generally thriving.

9. A sum of Rupees 649 was expended in planting and watering the trees at the different salt stations.

10. Of the 170 Rupees provided for the improvement and maintenance of plantations at Homes' Gardens and Marmalong Bridge, Rupees 120 have been utilized.

11. The only station in the district where there are jungles is Kambakam in the Trivellore Taluq, and four peons are employed for watching them. Besides this, there are fuel reserves at Nagalapuram, Allicooli, Thundrai and Almadi. The cost of the watching establishment maintained at these stations, together with the pay of the Pygusts employed in superintending the topes in the Sub-division, amount to Rupees 566.

12. For want of funds, only Rupees 20 were entered in the Budget on account of miscellaneous charges ; but the amount spent was Rupees 94.

13. The payment of Rupees 4,883 under "Advances" is made up of Rupees 1,596 paid on account of the Special Local Fund establishment in the Board's Office, of Rupees 2,787 given to the Sub-Collector for planting topes, and of Rupees 500, being the cost of forming a track across the Kambakam Range.

14. The following table shows the extent and the number of trees planted during the year, from which it will be seen that no additional area has been planted. There is a decrease, however, of six acres, due to the correct area of the lands covered by plantation at some of the salt stations and used as nurseries having been ascertained :—

	Plantations.			
	Old.		New.	
	Extent in Acres.	Number of Trees planted to the close of 1873-74.	Extent in Acres.	Number of Trees planted during 1874-75.
1. Jungles...	Not known.	Natural wood	.....	.....
2. Fuel Reserves	About 940	,,	.....	.....
3. Plantations on Channel Banks	...	.....	.....	.....
4. Village Topes	80	7,308	.....	664
5. Nurseries	¼	About 1,000	.....	1,438
6. Plantations at the Salt Divisions	54	4,859	.....	.....
7. Firewood Plantation at Myoor and Mamandoor	About 200	8,932	.....	20,412
	1,274¼	22,099	... ..	22,514

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Of the 23,453 trees planted up to the end of last year, only 22,099 are reported to be living, which, with the number planted during the year, give a total of 44,613, the largest number being at Myoor, which consists chiefly of Casuarina.

POUND FUND :—

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

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Fees levied on stray Cattle under Section 12, Act I. of 1871	5,612	6,586	974	...
Sale-proceeds of stray Cattle under Section 17, Act I. of 1871	302	276	...	26
Recoveries of Advances and unadjusted Expenditure	...	5	5	...
Miscellaneous Receipts	49	14	...	35
Total ...	5,963	6,881	979	61
Net ...	...	...	918	...

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

Items.	Expenditure of last year.	Current year's Expenditure. By P. W. D. Allotment as finally sanctioned.	By P. W. D. Actual Expenditure.	By R. D. Allotment as finally sanctioned	By R. D. Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment of Pounds	3,002	...	...	3,930	3,299	3,299	297	...
Charges for constructing and repairing Pounds.	461	...	...	800	347	347	...	114
Miscellaneous Charges	19	...	...	150	19	19	...	...
Amounts transferred to Surplus Pound Fund ...	1,116	...	...	1,000	2,885	2,885	1,769	...
Advances made in the year	...	...	...	...	...	...	...	...
Total ...	4,598	...	...	5,880	6,550	6,550	2,066	114
Net ...	...	...	...	...	...	...	1,952	...

15. POUND FUND.—Collections from cattle pounds amounted to Rupees 6,881, which sum added to the balance of Rupees 2,257 at the end of 1873-74, gives a total of Rupees 9,138. Of this, only Rupees 6,550 was expended, and the rest reserved for the construction of substantial pounds at important stations, and for other unforeseen contingencies.

16. It will be seen that out of Rupees 3,930 provided for establishment, only Rupees 3,299 were disbursed, the saving being chiefly due to the services of pound gumastahs in the taluqs having been dispensed with under G.O., dated 23rd May 1874, No. 628, Revenue Department. There is also a saving in the allotment for the construction and repair of pounds due to the repair works having been sanctioned only to the extent they were absolutely required, it having been decided to build substantial pounds at important stations where the existing pounds required repair and where entirely new pounds were required.

17. The subjoined memorandum shows the number of pounds constructed and maintained during the year, from which it will be observed that pounds have been newly constructed in three places :—

Number of Pounds maintained in 1873-74	114
Do. newly constructed in 1874-75	3
Total number of Pounds maintained in 1874-75...	117

SURPLUS POUND FUND UNDER ACT I. OF 1871 :—

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

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Surplus Amounts transferred from Pound Fund	1,115	2,885	1,770	...
Miscellaneous	...	...	...	...
Total ...	1,115	2,885	1,770	...

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

Items.	Expenditure of last year.	Current year's Expenditure. By P. W. D. Allotment as finally sanctioned.	By P. W. D. Actual Expenditure.	By R. D. Allotment as finally sanctioned.	By R. D. Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Amount transferred to Government Farms	558	...	...	500	1,443	1,443	885	...
Amount transferred to Local Funds..	530	...	...	460	1,364	1,364	834	...
Amount transferred to Conjeveram Municipality ..	46	...	...	40	78	78	32	...
Total...	1,134	...	...	1,000	2,885	2,885	1,751	...

18. SURPLUS POUND FUND.—Rupees 2,885 were transferred to this head against an estimate of Rupees 1,000, and the same divided equally between the Government Farm on one hand and the Local Funds and the Conjeveram Municipality on the other.

COCHRANE'S AND SADRAS CANAL FUND :—

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

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Toll collected for navigating Cochrane's and Sadras Canals	43,784	33,784	...	10,000
Recoveries of Advances and unadjusted Charges.	...	...	...	...
Miscellaneous Receipts	...	61	61	...
Total ...	43,784	33,845	61	10,000
Net ...	...	...	...	9,939

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

Items.	Expenditure of last year.	Current year's Expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total Expenditure.		
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Construction and repair of Canals	29,243	26,340	16,434	...	...	16,434	..	12,809
Establishment	11,620	8,570	5,423	3,220	3,207	8,630	...	2,990
Miscellaneous	224	...	...	130	78	78	...	146
Advances during the year	...	...	...	...	...	...	...	...
Total ...	51,087	34,910	21,857	3,350	3,285	25,142	...	25,945

19. COCHRANE'S AND SADRAS CANAL FUND.—At the beginning of the year, there was a deficit balance of Rupees 7,053, and the receipts from tolls on the northern canal and from license fees on the Sadras or Southern Canal amounted to Rs. 33,784 against an estimate of Rs. 40,000. The cause of this large decrease is explained in Enclosure A. to Statement No. 1. After deducting the deficit from the receipts, the amount available for expenditure was Rupees 26,791, of which Rupees 25,142 were appropriated, leaving a balance of Rupees 1,649.

20. A sum of Rupees 4,140 was provided under New Works, and Rupees 2,200 for Repairs. The former was for clearing and extending the branch channel to Triporur, and of the latter, Rupees 12,200 were for the annual repairs to the canals, and Rs. 10,000 for the special deepening of the northern canal from the 47th to 61st milestones in the Nellore District. It will be observed from Statement No. 2, that no expenditure whatever has been incurred on the Triporur Channel, and that out of Rupees 10,000 for the special deepening above alluded to, only Rupees 389 were expended. The amounts thus saved were employed in meeting the deficit, and the excess expenditure of Rupees 4,632 incurred in the maintenance of the southern canal in 1873-74, *vide* Board's Proceedings, dated 8th February 1875, No. 288. Of the latter amount, only Rs. 3,591 were disbursed during the year, as the sanction was received late, and some of the contractors did not appear to receive payment. The other items call for no remark.

21. Though there has been no extraordinary outlay during the year either from the Canal or Provincial Funds, the canals were generally navigable throughout the year, and there was no falling off in the traffic, as a sum of Rupees 24,908 was collected from tolls on other than sail boats against Rupees 24,186 in 1873-74. The canals having become considerably silted up towards the end of the year, large estimates have been submitted and sanctioned for clearing them, *vide* Board's Proceedings, Miscellaneous Nos. 7,693 and 8,174, dated, respectively, 24th August and 9th September 1875.

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NANUL GRASS FUND:—

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

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Sale of Nanul	...	2	2	...

No. 4.—Comparative Abstract of the Charges under Nanul Grass Fund.

Items.	Expenditure of last year.	Current year's Expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total Expenditure.		
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Nil.								

22. NANUL GRASS FUND.—This fund calls for no remark, as there was scarcely any transaction during the year.

VILLAGE SERVICE FUND :—

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

Items.	Last year.	Current year.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Collection of Merahs	12,543	12,407	...	136

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

Items.	Expenditure of last year.	Current year's Expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total Expenditure.		
		Allotment. as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Payment to Village Officers...	12,230	...	...	13,000	12,134	12,134	...	96

23. Village Service Fund.—At the close of 1873-74, there was a sum of Rupees 1,607 to the credit of this fund, which, with the collections during year, *viz.*, Rupees 12,406, amounted to Rupees 14,013, of which Rupees 12,134 were disbursed to village officers.

Exd. W. H. French

Chittoor, 11th September 1875.

No. 500.

From W. S. WHITESIDE, Esq.,

Collector of North Arcot,

To H. E. STOKES, Esq.,

Acting Secretary to the Board of Revenue.

Sir,—I have the honor to submit my report on the operations of the Special Local Funds of this district for the official year 1874-75, together with the usual statistics noted in the margin.

No. I.—Statement showing the receipts and charges of Special Local Funds for 1874-75 with four enclosures marked A, B, C, and D.
No. II.—Statement showing the particulars of expenditure under the several heads of Special Local Funds during do.

2. Subjoined is a statement exhibiting the financial condition of the Special Local Funds under its several heads during 1874-75.

Funds.	Balance brought forward.	Receipts during the Year.	Total.	Expenditure during the Year.	Balance at the End of the Year.
	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund	14,706	10,678	25,384	10,551	14,833
Nanal Grass Fund...	102	...	102	...	102
Pound Fund	...	6,863	6,863	6,863	...
Village Service Fund	17,707	1,35,506	1,53,213	1,13,763	39,450
Surplus Pound Fund	...	4,725	4,725	4,725	...
Total ...	32,515	1,57,772	1,90,287	1,35,902	54,385

3. The following abstract shows the receipts and charges of the year under report as compared with those of the preceding year. The cause of the variations will be explained when reviewing the transactions of the several minor funds comprising the Special Local Funds.

Funds.	Receipts.				Charges.			
	Last Year.	Current Year.	Increase.	Decrease.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund	12,963	10,678	...	2,285	13,210	10,551	...	2,659
Nanul Grass Fund...	...	...	...	...	...	...	...	...
Pound Fund	6,631	6,863	232	...	6,631	6,863	232	...
Village Service Fund.	1,23,269	1,35,506	12,237	...	1,20,387	1,13,763	...	6,624
Surplus Pound Fund.	4,193	4,725	532	...	7,404	4,725	...	2,679
Total ...	1,47,056	1,57,772	13,001	2,285	1,47,632	1,35,902	232	11,962
Net ...	...	...	10,716	...	...	...	...	11,730

4. Jungle Conservancy Fund Receipts.—The gross receipts of the Jungle Conservancy Fund amounted to Rupees 10,678, or Rupees 2,285 less than in 1873-74, as will be seen from the following comparative statement.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on Fuel, Firewood, and Bamboos	8,285	6,390	...	1,895
Rent of Jungles	...	...	...	...
Sale of Trees	2,802	3,207	405	...
Fees from Charcoal-burners	678	460	...	218
Recoveries of Advances	5	...	...	5
Miscellaneous	1,193	621	...	572
Total...	12,963	10,678	405	2,690
Net...	...	...	...	2,285

5. The chief decrease appears in the items "Tax on Fuel, Firewood, and Bamboos," "Fees from Charcoal-burners," and "Miscellaneous," while there is an increase of Rupees 405 under "Sale of Trees."

6. The decrease of Rupees 1,895 under "Tax on Fuel, &c.," is owing to the reduced rate of seigniorage sanctioned in Government Order, Revenue Department, No. 1,225, dated 31st October 1873, and, if continued, we may expect a great annual decrease under this head of our revenues.

7. The decrease under "Fees from Charcoal-burners" is due to charcoal having been in great demand in 1873-74 for demarcating and building purposes as stated in paragraph 7 of my last report.

8. The receipts of Rupees 1,193 entered against "Miscellaneous" in 1873-74 included refunds of sums erroneously debited to Jungle Conservancy Fund on account of removing prickly-pear from the Kaveripak Tank Bund and certain other sanitary works; the absence of any such refunds during the year under review accounts for the decrease of Rupees 572 under this item.

9. The increase of Rupees 405 in the item "Sale of Trees" is attributed to a considerable sum of money having been realized from sale of trees blown down during the heavy rains of October last, which caused serious damage to most of our plantations and topes.

10. CHARGES.—The expenditure from Jungle Conservancy Fund was Rupees 10,551 against Rupees 13,210 of the previous year, the net decrease being Rupees 2,659, as detailed below :—

Items.	Expenditure of last year.	Expenditure in 1874-75. By P.W.D. Allotment as finally sanctioned.	By P.W.D. Actual Expenditure.	By R.D. Allotment as finally sanctioned.	By R.D. Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh Plantations and Topes	3,339	...	...	23,452	2,279	2,279	...	1,060
Improvement and Maintenance of do. ...	9,076	...	...		7,668	7,668	...	1,408
Commission on Collection of Jungle Fees ..	720	...	...	500	488	488	...	232
General Management...	...	...	...	137	58	58	58	...
Miscellaneous Charges..	75	...	...	200	58	58	...	17
Advances	...	...	...	...	...	...	...	...
Cost of Public Works Supervision	...	...	...	...	...	...	...	...
Total...	13,210	...	...	24,289	10,551	10,551	58	2,717
Net...	...	...	...	...	...	...	...	2,659

11. The major portion of the decrease occurs in the two items formation of fresh plantations and topes and improvement and maintenance of the same, and is due to a large number of new works and improvement to old topes not having been carried out under the impression that the final sanction of Government to the detailed budget of Jungle Conservancy Fund expenditure was necessary, but this, as it eventually happened, was a most fortunate circumstance, as the operation of the present rate of seigniorage has reduced the annual assets of the Jungle Conservancy revenues much below the amount required for the maintenance of existing topes and plantations. If no alteration is made in the rates, it will be out of the question to attempt the formation of any new topes or plantations in the years to come.

12. The decrease under "Commission" is mainly due to a corresponding decrease under "Tax on Fuel, &c."

13. The sum of Rupees 58 entered against "General Management" is this district's share of the pay of the Special Local Fund Establishment kept up in the office of the Board of Revenue during 1873-74 remitted to the Collector of Chingleput agreeably to the instructions contained in their Proceedings, No. 381, dated 17th February 1875.

14. Statement No. II., which accompanies this report, contains particulars of the several plantations and topes formed and maintained during the year under report. None of the items therein entered call for special remark.

15. A statement exhibiting the particulars of the extent of land occupied by the several plantations, &c., and of the number of trees planted thereon up to the close of the year under report is subjoined as required by the Board in their Circular Memorandum, No. 1,177, dated 8th August 1873 :—

	Plantations. Old. Extent in Acres.	Old. Number of Trees planted up to the Close of 1873-74.	New. Extent in Acres.	New. Number of Trees planted during 1874-75.
1. Jungles...	42,000	102,679	...	...
2. Fuel Reserves	...	...	...	...
3. Plantations on Channel Banks	...	...	...	...
4. Village Topes	561	88,279	151	34,027
5. Nurseries	...	...	...	...
Total ..	42,561	190,958	151	34,027

16. From the statement appended to paragraph 17 of my last report, it will be observed that the extent of forest land therein given as having been brought under conservancy in the Chendragherry Taluq up to 1873-74 was 75,042 acres. But the Deputy Conservator of Forests, to whom the local jungles of this district have lately been transferred, estimates the same at about 50 square miles or 32,000 acres, adding to this latter figure 10,000 acres, which that officer gives as the approximate extent of the Yerakambut Jungles of the Gudiattam Taluq and which was omitted in the taluq returns of the previous years, the total area of the reserved jungle tracts comes to about 42,000 acres, and this figure has now been entered against "Jungles" under "Plantations, Old," with 1,02,679 trees of various kinds standing thereon.

17. In the same statement the extent of the village topes enclosed up to 1873-74 was entered as 470 acres with 86,576 trees planted thereon; but, with reference to the detailed topewar returns lately received from the taluqs, the above figures have now been altered into 561 acres

and 68,279 trees respectively. During the year under report the above extent was increased by 151 acres on which 34,027 fresh trees were planted.

18. Nanal Grass Fund.—There have been no transactions on account of this fund, and the balance of Rupees 102 in its favor remained at its credit at the end of the year. It has since, however, been transferred to the credit of "Irrigation Revenue, Miscellaneous," in July last agreeably to the instructions contained in the Board's Proceedings, No. 1,260, dated 13th May 1875.

19. Pound Fund.—The receipts of this fund were Rupees 6,863 against Rupees 6,631 realized in the previous year with a net increase of Rupees 232 as per abstract annexed:—

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on Stray Cattle	6,148	6,386	238	...
Sale Proceeds of do.	476	470	...	6
Miscellaneous Receipts	7	7	...	...
Total...	6,631	6,863	238	6
Net...	...	...	232	...

20. The chief decrease is under "Fines, &c.," and is attributed to the introduction of the commission system towards the close of the year under review.

21. The following table shows the expenditure from Pound Fund as compared with that of 1873-74:—

Items.	Expenditure of last Year.	Expenditure in 1874-75. By P. W. D. Allotment as finally sanctioned.	By P. W. D. Actual Expenditure.	By R. D. Allotment as finally sanctioned.	By R. D. Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment of Pounds	2,179	...	...	...	1,918	1,918	...	261
Commission to Pound-keepers ...	...	...	...	...	44	44	44	...
Charges for constructing and repairing Pounds	183	...	...	...	176	176	...	7
Miscellaneous Charges...	76	...	...	...	...	...	...	76
Amount transferred to Surplus Pound Fund	4,193	...	...	...	4,725	4,725	532	...
Advances made in the year	...	...	...	...	...	...	...	...
Cost of Public Works Department Supervision...	...	...	...	...	...	...	...	...
Total...	6,631	...	...	...	6,863	6,863	576	344
Net...	...	...	...	...	...	...	232	...

The total charges amounted to Rupees 6,863, or Rupees 232 more than in 1873-74. The decrease of Rupees 261 is chiefly due to the old pound establishment having been abolished since February last and to commission at forty per cent. of fines (Rupees 44) having been paid to pound-keepers during February and March 1875.

22. The sum of Rupees 76 charged under "Miscellaneous" during 1873-74 comprised refundable proceeds of stray cattle, and as these proceeds are now in the first instance credited to "Deposits" and payments of such refunds made directly from that head, there has been no expenditure under "Miscellaneous." Hence the decrease.

23. The increase in the amount transferred to "Surplus Pound Fund" is owing to a corresponding increase in the amount of "fines" realized and to the decrease in the payment of pound establishment.

24. In paragraph 25 of my last report I stated that the number of pounds that were maintained during 1873-74 was 168, but the actual number appears to be only 167, the Tahsildar of Wandewash having inadvertently exhibited in his return twelve instead of eleven pounds as existing in that year. One pound was nearly started in the Chittoor Taluq and one was abolished in Poloor during the year under report, so that the number of pounds maintained during the year remains the same as that in the preceding year. Several new pounds have been ordered to be built in various parts of this district since the commencement of the current year.

25. Village Service Fund.—The amount credited to this fund for payment of village officials was Rupees 1,35,506 against Rupees 1,23,269, or Rupees 12,237 more than in 1873-74, as per statement subjoined:—

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Collection of Merahs	13,217	59,814	46,597	...
Deductions from Land Revenue credited to this Fund for payment of Village Establishment..	91,879	64,901	...	26,978
Fees Cess under Act IV. of 1864	...	...	...	...
Revenue of Enfranchised Inams	17,946	10,762	...	7,184
Miscellaneous Receipts	227	29	...	198
Total...	1,23,269	1,35,506	46,597	34,360
Net...	...	...	12,237	...

The increase is due to the exertions made by the taluq officials in realizing the full dues.

26. The following statement shows the expenditure from this fund, which is less than that incurred in 1873-74 by Rupees 6,624. This difference is so small as compared with the disbursements made to village officials that it does not appear to call for any remark:—

Items.	Expenditure of last Year.	Expenditure in 1874-75. By P.W.D. Allotment as finally sanctioned.	By P.W.D. Actual Expenditure.	By R.D. Allotment as finally sanctioned.	By R.D. Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payment to Village Officers	1,20,387	...	...	1,40,000	1,13,712	1,13,712	...	6,675
Miscellaneous...	...	...	...	...	51	51	51	...
Total...	1,20,387	...	...	1,40,000	1,13,763	1,13,763	51	6,675
Net...	...	...	...	...	...	...	...	6,624

27. **Surplus Pound Fund.**—The amount transferred to this from Pound Fund was Rupees 4,725, of which a moiety, *viz.*, Rupees 2,363, was remitted to the Collector of Chingleput on account of the Government Experimental Farms at Sydapet, and the other moiety, *viz.*, Rupees 2,362, was distributed amongst the several Local Fund Circles and Municipalities with reference to the actual collections of the pounds existing in them as specified below :—

			Rs.
To the Local Fund Board of	Chittoor Circle		1,573
do.	of Vellore Circle		717
Do. do.	of Wallajapet Municipality ...		67
Do. do.	of Vellore Municipality ...		5
		Total ...	2,362

Exd. J. W. Fischer.

1159/40

CUDDALORE, 21st August 1875.

No. 349.

From G. D. IRVINE, Esq.,
Acting Sub-Collector in charge of South Arcot,

To H. E. STOKES, Esq.,
Acting Secretary to the Board of Revenue, Madras.

I HAVE the honor to submit my report on the operations of the Special Local Funds in this district mentioned in the margin for 1874-75, with the usual explanatory statements.

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

2. The subjoined abstract shows in one view the transactions of each of these funds.

Funds.	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year. By Revenue Department.	Expenditure during the year. By Public Works Department.	Expenditure during the year. Total.	Balance at the end of the year.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund ...	—191 14 6	16 871 9 5	16,679 10 11	15,847 3 11	10 12 0	15,857 15 11	821 11 0
Pound Fund ...	441 14 10	19,048 10 9	10,490 9 7	8,869 4 11	396 15 4	9,266 4 3	1,224 5 4
Village Service Fund...	25,041 15 1	2,44,644 10 7	2,69,686 9 8	2,44,930 8 1	.....	2,44,930 8 1	24,756 1 7
Total ...	25,291 15 5	2,71,564 14 9	2,96,856 14 2	3,69,647 0 11	407 11 4	2,70,054 12 3	26,802 1 11
Public Bungalow Fund.....	—61 8 6	.....	.....	33 9 0	.....	33 9 0	—95 1 6

3. The receipts during the year amounted to Rupees 2,71,565, or Rupees 2,96,857 including the balance brought forward from the previous year, and deducting from this latter amount the total expenditure amounting to Rupees 2,70,055, the balance at the end of the year was Rupees 26,802 in favor of all the funds except "Public Bungalow Fund." The reason of the minus balance against this fund has been explained in Mr. Garstin's letter recorded in Board's Proceedings, dated 19th March last, No. 664, and as the services of the sepoy in charge of the bungalow at Pondicherry were not dispensed with till the end of the year under report, the batta paid to him appeared as a charge against the fund. In future, this fund will disappear altogether from the accounts of Special Funds.

4. The annexed is a comparison of the receipts and charges of each fund in the year under report with that which preceded it.

Funds.	Receipts. Last year.	Receipts. Current year.	Receipts. Increase	Receipts. Decrease.	Charges. Last year.	Charges. Current year.	Charges. Increase	Charges. Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund	8,166	16,872	9,221	.....	23,256	15,858	.....	7,398
Pound Fund	10,707	10,048	.....	659	10,948	9,266	.....	1,682
Village Service Fund ...	2,54,467	2,44,644	.....	9,823	2,43,200	2,44,930	.....	3,270
Total ...	2,73,340	2,71,565	9,221	10,482	2,82,404	2,70,054	.....	12,350
Public Bungalow Fund ...	.....	.....	.....	.....	34	34	.....	.....

The fluctuations observable will be explained in noticing the transactions of each fund separately.

5. First as regards "Jungle Conservancy Fund," it will be seen that the receipts amounted to Rupees 16,872 against only Rupees 8,166 in 1873-74, showing an increase of Rupees 9,221 in the year under report. Of this, however, the whole was not a real increase of revenue. A sum of Rupees 4,291 was debited to "advances recoverable" and credited to this fund under the autho-

rity of Board's telegram, dated 19th February last, to provide funds for the up-keep of the plantations, and Rupees 1,277 was a loan from "Forest Funds" since repaid from the advance above mentioned. Deducting these two sums the balance, Rupees 3,653, represents the increased revenue realized from the Jungle Conservancy Plantations, especially from those near Cuddalore, by the sale of firewood as well as rafters and poles, &c., for building and thatching purposes.

6. The available assets of the fund after making good the deficit at the beginning of the year, and including the loans already mentioned, amounted to Rupees .16,680, of which Rupees 15,858 were expended, leaving only a small balance of Rupees 822 in favor of the fund at the end of the year. Compared with the sanctioned grant for the year, the expenditure shows an excess of Rupees 7,848. The necessity for an increased allotment of funds to keep up the plantations was brought to the notice of the Board in time, and it was in consequence of these urgent representations that authority was given to expend as much as was absolutely necessary for keeping up the reserves, &c. Under this authority the sum of Rupees 4,291, already mentioned, was debited to "advances" and credited to the fund, and this with the increased revenue realized and credited provided funds for the excess expenditure above mentioned.

7. With the exception of Rupees 10-12-0, communicated by the Accountant-General, the expenditure was all incurred by the officers of the Revenue Department, and by the Deputy Conservator of Forests as shown below :—

			Amount.	Total.
			Rs. A. P.	Rs. A. P.
By the Officers of Revenue Department.	*Maintenance of old Topes, &c.*			
		Rs. A. P.		
	Salaries of Pygusts and Coolies	242 6 7		
	Wages of Coolies for watering plants.	1,662 2 7		
	Sundry charges	21 4 3		
	Sale-proceeds of trees erroneously carried to the credit of Government refunded to the party as per Board's Standing Order No. XVIII. of 1873	16 12 0		
	Paid to the Department of Public Works being the sale-proceeds of trees, &c., as per Board's Proceedings, Miscellaneous No. 3,353, of 21st May 1874	3 8 0		
	Establishment entertained in Board's Office	35 0 0	1,981 1 5	
By the Deputy Conservator of Forests.	*Maintenance of old Topes.*			
	Salaries of Pygusts and Coolies ...	3,685 2 4		
	Wages of Coolies for watering plants, &c.	7,496 5 2		
	Purchase of implements, &c.	27 13 0		
	Sundry charges	116 5 10		
	Survey expenses	150 3 6		
	Subordinate Executive Establishment to superintend the above operations.			
	Two Managers' salary and allowances.	735 0 0		
	One Clerk do. do. ...	378 8 0		
			12,589 5 10	
	Repayment of loan to Forest Fund		1,276 12 8	15,847 3 11

8. It will be seen that in the year under report nothing was done in the way of forming new plantations and topes, the available funds till supplemented by the loan having been found quite inadequate for the maintenance of those already planted in previous years. The expenditure for the latter object by the officers of the Revenue Department amounted to Rupees 1,981-1-5, for which topes in ninety-four villages covering an area of about 507 acres and containing upwards of 140,000 trees were maintained. The work of filling up casualties was also done to a slight extent in some of the topes.

9. The expenditure by the Deputy Conservator of Forests, amounting to Rupees 12,589, was chiefly in connection with the Casuarina plantation in the bed of the Malattar near Trivananellore, a fuel and timber mixed plantation near the Trikalore Anicut on the north bank of the Ponniar, and the extensive Casuarina plantations on the beach near Fort St. David and Cuddalore. The two first-named plantations were formed in 1872-73, and were greatly extended in 1873-74, and they now comprise an area of Acres 2,833 and 137, respectively, with 155,558 trees. Both these plantations suffered greatly from the heavy floods of May and October 1874, about 95,000 trees having been entirely washed away, besides 65,000 nursery plants. There were also many casualties, about 16,000, owing to the drought and the non-employment of coolies to water them in consequence of the want of sufficient funds.

10. In connection with the plantations on the beach near Cuddalore, a new block of land was planted with 25,000 trees at Nochicaudoo, while in the other plantations a few vacancies were replaced.

11. Felling was the most important and productive work undertaken in these plantations in the year under report, and the details of these operations will be found in the Deputy Conservator's Report accompanying.

12. In addition to the plantations above mentioned, which are the most important of those under the Deputy Conservator's supervision, a small expenditure was incurred by him also in connection with the fuel reserves at Orathore and Alathoor in Villupuram and Tindivanam Taluqs, and the Casuarina plantations at Merkanam. In connection with the latter, two new blocks were planted with 34,929 trees, of which, however, several died for want of water.

13. For plantations on channel banks and tank bunds, no expenditure was incurred by the Deputy Conservator during the past year, after he received Mr. Garstin's order to transfer them to village officers. The liabilities incurred before the receipt of the order were, however, paid off.

14. As required in paragraph 2 of the Board's Circular Memorandum No. 1,177, dated 8th August 1873, the subjoined abstract has been prepared to show in one view the total area planted up to the end of 1873-74, and the extent planted in 1874-75. Owing to the paucity of funds, and the orders of Government in their Proceedings, Revenue Department, No. 1,604, dated 21st December 1874, there was no fresh planting in the year under report. The extent planted up to the end of 1873-74, exclusive of channel and tank bund planting, was Acres 13,738 :—

	Plantations.			
	Old.		New.	
	Extent in Acres.	Number of Trees planted up to close of 1874-75.	Extent in Acres.	Number of Trees planted during 1874-75.
1. Jungles (Fuel Reserves) ...	8,518·0	.....	.....	2,100
2. Fuel (Plantations)	4,713·19	212,108	.....	88,887
	Miles. F. 26 4⅘	695,124	.....	152
3. Plantations of channel banks.				
4. Village Topes	507·76	141,427	.....	2,751
5. Nurseries				
Acres ...	13,738·95	1,048,659	.....	93,890
Miles ...	26·4⅘			

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The number of trees shown in the last column of the above abstract are those planted to supply vacancies.

15. Pound Fund.—The receipts from this fund including the balance brought forward from the previous year amounted to Rupees 10,490, and the expenditure including Rupees 3,138-1-6, transferred to "Surplus Pound Fund," was Rupees 9,266, leaving a balance in favor of the fund at the end of the year of Rupees 1,224. The amount transferred to Surplus Pound Fund was distributed as in the margin, with reference to G. O., dated 29th February 1872, No. 34. The actual expenditure in connection with the Pounds, *viz.*, the salaries paid to Pound Establishments, the construction and repair of Pounds and Miscellaneous charges amounted to Rs. 6,128 or 60 per cent. only of the receipts of the year.

Credited to		Rs.
Government Farms at Sydapet		1,569
Do. to Local Funds, Cuddalore Circle		833
Do. do. Virdachellum Circle ...		667
Do. do. Municipalities...		69
Total ...		3,138

16. The information required in paragraph 2 of Board's Circular Memorandum No. 1,177, dated 8th August 1873, as to the number of pounds maintained in 1873-74 and 1874-75 is given below :—

Number of Pounds maintained in 1873-74	337
Do. newly constructed in 1874-75...	8
Number maintained in 1874-75	345

17. Bungalow Fund.—As already stated in paragraph 3, this fund will disappear from the accounts of "Special Local Funds" from 1875-76. The payment to the sepoy attached to the Pondicherry Bungalow having continued till 31st March last, the transaction was shown in the accounts now submitted.

18. Village Service Fund.—The opening balance to the credit of this fund was Rs. 25,042, and the receipts amounted to Rupees 2,44,644, making a total of Rupees 2,69,686. The payment to village officers, amounting to Rupees 2,44,930, being deducted, there was a balance at the end of the year of Rupees 24,756, which consisted chiefly of the allowances due to absent village officers and to those whose Ooliem was placed under stoppage for a time for neglect of duty and similar causes.

Enclosure No. 1.

From H. L. WOOLDRIDGE, Esq., Deputy Conservator of Forests, South Arcot, to the Collector and Conservator of Forests, South Arcot, dated Muttathoor, 14th June 1875.

I have the honor to submit the annual report on Jungle Conservancy and reserve operations carried on under my charge during the official year 1874-75, together with three Statements marked A., B., and C.

2. Statement A. shows at a glance the works carried out, the expenditure thereon according to the accounts, and the proceeds realized from the plantations and reserves.

3. Statement B., prepared in accordance with the form prescribed by the Board of Revenue, shows the extent of the plantations and the number of trees established therein.

4. Statement C. shows the timber operations carried on in the Cuddalore Plantations, and the amount realized from the sale of timber and fuel.

5. In the Jungle Conservancy Budget submitted to the Board of Revenue, a sum of Rupees 6,886 was provided by you for expenditure by me, as shown in the correspondence marginally noted, and this sum was sanctioned by the Board in the Budget as follows :—

Collector's letter, No. 21, of 31st March 1874.
Revenue Board's Proceedings, No. 1,538, dated 23rd June 1874, Forest No 85, and Revenue Board's Proceedings, No. 2,479, dated 1st September 1874, Forest No. 150.

Rupees 1,886 for Jungle Conservancy and Rupees 5,000 for Gingee Reserves (*vide* Revenue Board's Proceedings, No. 49, dated 13th June 1874, Forest No. 1).

6. On my representation in my letter, No. 297, of 24th April 1874, embodied in Revenue Board's Proceedings, No. 1,538, of 23rd June 1874, Forest No. 85, that the amount sanctioned for reserves should be transferred to Jungle Conservancy, the Board sanctioned the transfer and thus the Jungle Conservancy allotment for the year amounted to Rupees 6,886.

7. Of this sum, Rupees 352 were placed at the Sub-Collector's disposal, leaving Rupees 6,534 available for the year's expenditure on Jungle Conservancy by me.

8. As the Jungle Conservancy Budget reached your office after the despatch of your budget to the Board, and as the sum estimated for in that budget was much lower than that entered in my budget, the Board were requested to sanction a further allotment* of Rupees 26,702. No formal sanction to this increase has as yet been received, but the Board recommended in paragraph 14 of the Proceedings quoted above, that a sum of Rupees 18,300 should be allotted.

* *Vide* Collector's letter, No. 254, of 26th May 1874, paragraph 2, embodied in Board's Proceedings, dated 1st September 1874, Forest No. 150.

9. The amount sanctioned in the budget, less that placed at the Sub-Collector's disposal, *viz.*, Rupees 6,534, being found inadequate to maintain the plantations till close of the year, sanction was accorded in paragraph 2 of your letter, No. 87, of 13th October 1874, to draw and expend on the Cuddalore Plantations such sum as might be realized by sale of fuel, &c., from them after those sums had been paid into Treasury to their credit. The amount credited in the year was Rupees 1,483-6-2, of which Rupees 1,283-2-7 were drawn and expended on them.

10. A sum of Rupees 296-12-4 was also advanced by the Collector for settling the long-standing arrears that were due at the close of the year to the workmen on the Alathoor and Orathore Reserves, and for those employed on the work of planting the channel banks and tank bunds in the Trikalore and Kallacurchy Taluqs.

11. A further sum of Rupees 1,435 was also transferred to Jungle Conservancy out of the Forest Budget allotment, and of this amount Rupees 1,276-12-8 were drawn and expended; it, however, was repaid in March from the money drawn from the Treasury under the authority of the Board's telegram, dated 19th February 1875, embodied in Revenue Board's Proceedings, No. 406, dated 19th February 1875, Forest No. 21-B., which authorized the Collector to expend as much money as was absolutely required to clear off the arrears of expenditure incurred on the plantations proposed to be transferred to "Forests."

12. The total amount expended under the authority of this telegram was Rupees 4,291-8-7, including the amount (Rupees 1,276-12-8) refunded to "Forests."

13. The subjoined statement gives the details of the various sums expended on account of Jungle Conservancy during the year under report :—

Description of several items.	Amount.			Total.		
	Rs.	A.	P.	Rs.	A.	P.
Sanctioned amount for 1874-75	6,886	0	0			
Drawn from sale-proceeds of the Cuddalore Plantations	1,283	2	7			
Under authority of the Board's Telegram, dated 19th February 1875. Amount drawn to clear off arrears	3,014	11	11			
Under authority of the Board's Telegram, dated 19th February 1875. Amount refunded to Forests.	1,276	12	8			
Amount advanced to clear off the arrears on Jungle Conservancy Reserves, and channels and tank-bund plantings	296	12	4			
				12,757	7	6
Deduct sum placed at the disposal of the Sub-Collector	...	...	...	352	0	0
Total ...	...	...	...	12,405	7	6

14. The total of this amount (Rupees 12,405-7-6) has been accounted for by the submission of bills. The wages due for the month of March were in arrears at the close of the year, and amounted to Rupees 848-9-0.

15. The total revenue realized from Jungle Conservancy Plantations under my charge, and paid into the Treasury during the year, was Rupees 1,536-0-8.

16. For new operations no special funds were provided; but the work of filling up casualties was sanctioned, and as great losses had occurred in the Malattar Plantations by the floods in the Ponnaar in May and October, and as several thousands of old trees had been and were about to be felled in the Cuddalore plantations for supply to local market, &c., new ground was planted up with 110,525 nursery plants to compensate for the deficiencies brought about by these means, and thus maintain the total number of trees on the plantations at its original figure as would ordinarily be done by supplying casualties, the difference being that new ground was planted in lieu of the vacancies of the original plantings. The number of young trees planted in vacancies in old land only being 24,246, for in most places where the floods had washed away the trees, it had taken the soil also, and rendered planting the same land up again injudicious.

17. In the Merkanam Division, and at Nochicaudoo near Cuddalore, at both of which places Casuarina appeared to grow more favorably with a less degree of watering than at the Malattar, the new supplies were planted entirely in fresh blocks of land making an extension in those Divisions, though the casualties in the Trikalore Division nullify this apparent increase, when the total figures for the district are shown. In Trikalore Taluq, the number of young trees and nursery plants destroyed in the flood of May was about 64,500 and 50,000, respectively. In the subsequent flood in the same river which lasted for three days, *viz.*, the 25th, 26th, and 27th October last, the loss was estimated at 30,500 trees and 15,000 nursery plants. Thus the total loss by these two floods was 95,000 trees and 65,000 nursery plants. Such floods have not occurred for forty years.

During the greater part of the year, trees in the plantations were not watered by coolies as sufficient funds were not provided, and 15,933 trees failed in consequence. At the 1st April 1875, the residue of the plantations were healthy and had improved.

Abstract.—At the close of 1873-74, trees 199,816 remained. During 1874-75, 66,675 trees were planted as supplies: 110,933 casualties having occurred for the reasons above stated, making a total of 155,558 trees existing in Trikalore Taluq; plantations at the end of the year under report being 44,258 trees less than last year. The revenue derived in this taluq from sale of plantation, wood, &c., and paid into the Treasury was Rupees 37-15-9. The expenditure by accounts rendered was Rupees 6,916-14-6, and Rupees 610-1-3 of arrears for March 1875 remained unsettled at the end of that month.

18. In Tindivanam Taluq, two new blocks were planted up at Merkanam and Autchikaudu, to make up for deficiencies in Trikalore Taluq, and casualties at Agaram were made good. The number of trees planted out at these places was 34,929. The older trees in these plantations are for the most part in good condition. Planting out was carried on to the end of December. Several casualties occurred among the newly planted out seedlings from want of proper watering during the subsequent months. Watering requires to be carried on steadily till the end of the hot weather. Had funds been provided earlier, the casualties would have been fewer.

Abstract.—Trees 33,600 remained at the end of 1873-74, trees 34,929 were planted as supplies during the year in two new blocks, and among the old plantation, 18,018 casualties occurred in old and new plantings, and 50,511 trees remained at the close of the year 1874-75, being 16,911 increase on last year's total. The revenue derived from sale of plantation prunings during the year and paid into the Treasury was Rupees 14-10-9. The expenditure by accounts rendered was Rupees 1,136-0-6, and Rupees 73-13-6 of arrears for March 1875 remained unadjusted.

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4 3

19. In Cuddalore Taluq a new block was planted with 25,000 trees (at Nochicaudoo), and in the other plantations a few vacancies were replanted. Felling was the most important and productive work undertaken in these plantations. Their maintenance during the greater part of the year was met from the sale-proceeds of the timber fuel, &c., cut and sold.

The felling was chiefly carried on at Shonanguppum (the island plantation) for supplying fuel to the District Jail and the Public Works Department and the local market, and telegraph posts and sleepers to the Railway Company.

During the year 6,444 trees of all ages from one to eight years were felled, that is, 5 acres of eight year-old plantations were felled* clean; but this area contained only 1,814 trees and yielded 138 tons of engine fuel, the remainder were thinned out over the rest of the plantations; the yield from this felling and from prunings from about 6,500 trees trimmed during the year, and from roots of trees felled in former year grubbed up in this, was 1,102 telegraph poles, averaging eighteen feet in length and containing 2,755 cubic feet of timber priced at 1 Rupee per pole. Logs 617, averaging eight feet in length and containing 920½ cubic feet priced at 6 Annas per cubic foot; 1,246$\frac{1}{16}$ candies of billets of six feet and three feet in length (engine wood) priced at Rupees 1-4-0 and at 1 Rupee per candy; 8¾ candies of roots priced at Rupees 1-3-0 per candy; 98$\frac{7}{16}$ candies of loppings priced at 12 Annas a candy; 1,570 rafter poles priced at 3 Rupees per 100; 2,105 rafter poles priced at Rupees 2-8-0 per 100; 7,448 thatching sticks priced at 12 Annas per 100, or say a yield of 418¾ tons of produce valued at Rupees 3,164-9-6.

* The cost of felling, logging, carrying, weighing, and storing, all included, was Rupees 138½, or per yield = 1 Rupee per ton of engine fuel.

The detail of sales effected during the year with the prices realized and sum paid into the Treasury is as follows: Nine hundred and twenty-seven logs containing 1,774¼ cubic feet, which sold at an average of 6 Annas per cubic foot; 399½ candies of firewood billets at Rupees 1¼ per candy; 8¾ candies of roots at Rupees 1-3-0 per candy; 72$\frac{7}{16}$ of loppings at 12 Annas a candy; 1,065 rafter poles at 3 Rupees per 100; 1,590 ditto at Rupees 2-8-0 per 100; 5,652 thatching sticks at 12 Annas per 100; and the following miscellaneous items—30,455 nursery plants which were sold for Rupees 69-11-0; 90¾ lbs. of Casuarina seeds at 8 Annas and 12 Annas a lb.; 5,220 cashua fruit and nuts for Rupees 1-3-9; the purchase of the right to collect fallen leaves and nanal grass for Rupees 13-1-6 altogether—miscellaneous receipts Rupees 129-11-9, and total receipts from all heads Rupees 1,483-6-2.

(The Statement C. attached to this report shows the timber and firewood operations and sales in the year, and the balance of stock in hand on 31st March 1875 with its value).

The balance of previous year's thinnings remaining on hand on 1st April 1874, amounting to 68 logs containing cubic feet 163¾ valued at Rupees 6, was sold under valuation and as firewood owing to deterioration, it is included in the above detail of sales; the new stock sold in the year, it will be observed, realized the prices put on the various sorts, it was converted into without exception.

The balance remaining on hand on 31st March 1875 consisted of 758 telegraph poles; 102 logs or building posts; 1,028 rafter poles of sorts; 1,796 thatching sticks; 3,526 firewood billets of sizes containing 287¼ candies; and 26 candies of loppings.

Abstract.—Trees 85,100 of all ages remained at the end of the last official year; 32,520. trees were newly planted; 16,250 casualties occurred mostly among the new plants from scarcity of water; 6,444 old trees were cut down; and 94,926 remained at the end of this year. The revenue realized and paid into the Treasury was Rupees 1,483-6-2. The expenditure by accounts rendered was Rupees 2,098-2-7, and Rs. 138-15-3, arrears of pay for March 1875, remained unadjusted at the end of the year.

PLANTATIONS ON CHANNEL BANKS AND TANK BUNDS.

20. TRIKALORE TALUQ.—The number of trees remaining at the close of last year was 5,643, consisting of Katvalai, Tamarind, &c., on the four miles of Malattar channel and under nine tank bunds. In 1872, the above plantings were given to the charge of the Forest Department from that of Public Works, and ever since the establishment employed on them cost Rupees 55 per mensem till June last, when it was reduced to Rupees 8 per month. Even this establishment was subsequently abolished in October last, owing to the want of Jungle Conservancy Funds. The top shoots of some of the trees have been eaten off by cattle since the reduction of establishment, and many of the trees are consequently in a dying state. It would be better that these plantings should revert to the charge of the Public Works Department or to the Revenue Officials of the taluq in which they may be.

Abstract.—Trees 5,643 remained at the end of last year; 435 casualties occurred; none were replaced. Trees 5,208 are said to be existing at the close of this official year. The expenditure was Rupees 294-15-1. No receipts and no arrear.

21. KULLAKURCHY TALUQ.—During the year 1873-74 twenty-one channels and eight tank bunds were taken under the charge of the Forest Officer under orders from the Collector; out of these, ten channel banks and four tank bunds were made over to the Tahsildar of Kullakurchy on the 1st October 1874.—*Vide* your letter, No. 68, of 19th August 1874. Eleven channels and four tanks are therefore left under my charge which can be improved, and which will begin to give a return shortly; but funds for improvement are necessary, and the number of watchers should be increased.

Abstract.—Trees 18,451 remained at the end of last year; 1,040 casualties occurred; 647 were planted out to re-place failures; 5,616 were handed over to the Tahsildar; 12,442 trees remained on ten channels and four tanks under my charge at the end of this year 1874-75. The expenditure by accounts rendered was Rupees 478-9-9. No revenue derived. Rupees 8 remained as arrear of salary due for March 1875.

RESERVES.

22. VILLUPURAM TALUQ.—Orathore Reserve, including twenty-two villages with their scrub-jungles, appears to be in flourishing state. Supplemental planting commenced in the Thumboor section. Teak plants have grown well here. The expenditure by accounts rendered was Rs. 232-1-7. No receipts. Rupees 13-11-0 remained as arrears of wages at the end of this year: 1,326 Teak, Katvalai and other quick-growing trees which had been planted in pits from nursery remained at the close of the year in a healthy condition. This reserve requires a large establishment of watchers, and to be surveyed and marked off into sections and fenced to do it justice.

23. CAPPER MALLAY.—No operations were carried out during the year. Felling and grubbing up of the roots was prohibited. A block of upland waste about sixteen square miles in extent was proposed to be taken up to form a large natural jungle reserve, but nothing was done. There was no expenditure and no income.

24. ALATHOOR, FOUR MILES WEST FROM MERKANAM.—Supplemental planting commenced, and plants growing well. This reserve was conserved by one Ranger at 4 Rupees per mensem. The natural jungle appears to have improved and to be in a good condition. Trees 774 in pits remained at the end of this year under report. The expenditure by accounts rendered was Rupees 81-3-0. No revenue. Rupees 4 remained unadjusted as arrear of wages due at the end of the year. Besides the above expenditure as detailed in the abstract of each taluq, a sum of Rupees 1,167-8-6 was expended for supervision on the pay of two Managers, one of whom was employed for the whole year, but the other only up to the 1st December 1874 owing to the reduction of work for want of funds, of a Surveyor employed in surveying and mapping the plantations and reserves during the early part of the year, and of a clerk for the office of the Deputy Conservator during the twelve months.

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25. **To briefly summarize operations :—**

In Plantations.—The number of trees left at close of 1873-74 were 318,516; the number of failures that occurred during 1874-75 were 151,645, including fellings 6,444. The number of new plants supplied during 1874-75 were 134,124, and the number of trees remaining at the close of 1874-75 were 300,995. The total expenditure on plantations was 10,151-1-7, and the total receipts credited in Treasury Accounts was Rupees 1,536-0-8. The amount in arrears for March's wages on plantations was Rupees 822-14-0.

For Reserves and Channels.—The number of trees left at close of the year was 19,750. The expenditure was Rupees 2,254-5-11. The arrears were Rupees 25-11-0.

It is proposed to form fuel reserves for local supply in scrub-jungle throughout the district. Each block to be not less than 1,000 acres in extent, and one such at least to be in each taluq.

(True Copy.)

(Signed) G. D. IRVINE,
Acting Sub-Collector, in charge.

Exd. W. H. French.

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TANJORE, 2nd October 1875.

No. 4,641.

From J. CAMERON, Esq.,
Sub-Collector in charge of Collector's Office,

To H. E. STOKES, Esq.,
Acting Secretary to the Board of Revenue.

I HAVE the honor to submit my report on the transactions of Special Funds in the Tanjore District during the official year 1874-75, together with the prescribed statements.

2. The Special Funds in this district under the management of the Board of Revenue consist of the following heads:—

I. Jungle Conservancy Fund.
II. Nanal Grass Fund.
III. Pound Fund.
IV. Endowment Fund.
V. Village Service Fund.
VI. Canal and Ferry Fund.
VII. Surplus Pound Fund.

3. The Statements Nos. 1 and 2 given below show the transactions of these funds during the year:—

No. 1.—*Abstract showing the Transactions of the Special Funds during the official year* 1874-75.

Items.	Balance brought forward.	Receipts.	Total.	Expenditure.			Balance.
				By D. P. W.	By R. D.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund ...	17,061 1 9	4,250 14 11	21,312 0 8	74 0 0	8,233 2 10	8,307 2 10	13,004 13 10
Nanal Grass Fund.	880 7 1	1,496 10 6	2,377 1 7	1,087 13 5	... ...	1,087 13 5	1,289 4 2
Pound Fund	2,772 3 8	23,496 14 8	25,269 2 4	... ...	22,768 13 8	22,768 13 8	2,500 4 8
Public Bungalow Fund	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Endowment Fund	308 5 8	695 4 11	1,003 10 7	... ...	673 1 3	673 1 3	330 9 4
Village Service Fund	43,095 11 7	2,75,439 9 0	2,33,343 13 5	... ...	2,71,496 4 3	2,71,496 4 3	—38,152 6 10
Canal and Ferry Fund	21,518 2 0	7,913 5 11	29,431 7 11	4,412 0 9	266 4 0	4,678 4 9	24,753 3 2
Surplus Pound Fund	... ...	10,954 10 9	10,954 10 9	... ...	10,954 10 9	10,954 10 9	... ...

No. 2.—Comparative Abstract of the Receipts and Expenditure under the several Heads of Special Funds during the official year 1874-75.

Items.	Receipts.				Expenditure.			
	Last Year.	Current Year.	Increase.	Decrease.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund.	6,321	4,251	...	2,070	2,284	8,307	6,023	...
Nanal Grass Fund	2,235	1,497	...	738	1,283	1,088	...	195
Pound Fund	20,923	22,497	1,574	...	21,129	22,769	1,640	...
Public Bungalow Fund ...	...	...	...	...	...	...	...	...
Endowment Fund	692	695	3	...	39,420	673	...	38,747
Village Service Fund ...	2,75,829	2,75,439	...	390	2,75,829	2,75,439	...	390
Canal and Ferry Fund ...	7,141	7,913	772	...	150	4,678	4,528	...
Surplus Pound Fund ...	10,244	10,955	711	...	10,244	10,955	711	...

4. Jungle Conservancy Fund.—The total assets under this fund amounted to Rs. 21,312-0-8, of which a sum of Rupees 17,061-1-9 formed the balance left unexpended at the end of the previous year. Out of this, Rupees 8,307-2-10 were spent during the year under report, leaving a balance of Rupees 13,004-13-10 available at its close.

5. The subjoined Statements 3 and 4 show the particulars of receipts and charges under this fund during the year as compared with the figures of the year preceding :—

No. 3.—Comparative Abstract of Receipts under Jungle Conservancy Fund during the official year 1874-75.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on Fuel, Firewood and Bamboos	327	448	121	...
Rent of Jungles	1	835	834	...
Sale of Trees	5,830	2,530	...	3,300
Fees from Charcoal-burners	...	44	44	...
Recoveries of Advances and unadjusted Charges.	...	...	...	...
Miscellaneous Receipts	163	394	231	...
Total ...	6,321	4,251	1,230	3,300
Net ...	...	...	...	2,070

No. 4.—Comparative Abstract of Charges under Jungle Conservancy Fund during the official year 1874-75.

Items.	Expenditure of last Year.	Current Year's Expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total.		
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh Plantations and Topes...	.....	.....	.....		3,362	3,362	3,362	.....
Improvement and Maintenance of Topes...	1,310	.....	74		4,277	4,351	3,041	.....
Establishment	550	.....	.....		566	566	16	.....
Miscellaneous Charges	424	.....	.....	7,620	28	28	.....	396
Advances made in the current Year	.....	.....	.....		.....	.....	.....	.....
Cost of Supervision by Public Works Department at 10 per cent.	.....	.....	.....		.....	.....	.....	.....
Total ...	2,284	.....	74	7,620	8,233	8,307	6,419	396
Net ...	.....	.....	.....	.....	.....	.....	6,023	.....

6. The receipts exhibit a net decrease of Rupees 2,070, especially under the item Sale of Trees, which is chiefly attributable to the fact that during the year previous to this one under report, a large amount was realized by the sale of trees blown down by the cyclone of 1871-72.

7. The expenditure, as already stated, amounted to Rupees 8,307-2-10 against an allotment of Rupees 11,320. It will be observed that the increase is due to considerable progress in planting operations during the year, and to the village topes, which were maintained out of Local Funds during the previous years, having been transferred to this fund, owing to their situation at a considerable distance from roads, as also to their having been previously maintained out of Jungle Conservancy Fund.

8. Topes at five salt stations were maintained during the year out of this fund. The cost of the up-keep of these topes was met up to the year previous from salt revenues, but they have been since transferred to this fund under G. O., dated 23rd October 1872, No. 1,470.

9. Besides these, the formation of Casuarina plantations in the taluqs of Mayaveram and Shealli has been undertaken on an extensive scale, as reported in this office letter, No. 281, dated 11th September 1874, which necessitated the formation of nurseries at different places. Plants numbering 134,445 have been planted, and 1,142,559 seedlings reared. The seedlings have attained a height of from about 1 to 1½ feet and are ready for transplantation. The decrease of actual expenditure below the budget allotment under this head is due chiefly to a sum of Rs. 1,000, provided in the budget for planting operations in a large tract of land, Karipadagai, in the Negapatam Taluq, not having been expended, as the locality was subsequently ascertained to be unfit for planting operations. Besides, certain amounts proposed for the Tanjore Taluq could not wholly be spent during the year.

10. The following table gives the information about the number of trees planted :—

—	Plantation.			
	Old.		New.	
	Extent.	Number of Trees planted up to 1873-74.	Extent.	Number of Trees planted during the year.
1. Jungles	10,872	64,120	...	...
2. Fuel Reserves	4,158	67,203	121	147,607
3. Plantation on Canal Banks	9	934	...	21
4. Village Topes	105	6,307	...	131
5. Salt Topes	16	3,668	...	...
6. Nurseries	...	...	...	1,142,559

11. Nanal Grass Fund.—This fund is under the control of the Public Works Department, and represents the income derived from the proceeds of Nanal plantations, &c., along the river margins. The subjoined statements exhibit the transactions of this fund.

No. 5.—Comparative Abstract of the Receipts under Nanal Grass Fund during the official year 1874-75.

Item.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Sale of Nanal, &c.	2,235	1,497	...	738

No. 6.—Comparative Abstract of the Charges under Nanal Grass Fund during the official year 1874-75.

Items.	Last year's Expenditure.	Current Year's Expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total.		
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for watering Plantations in River Heads and Banks.	1,283	2,000	1,088	...	...	1,088	...	195
Cost of Public Works Supervision at 10 per cent	...	...	...	...	...	...	...	...
Total ...	1,283	2,000	1,088	...	...	1,088	...	195

12. The receipts during the year amounted to Rupees 1,496-10-6, which, together with the balance of the year preceding, Rupees 880-7-1, came up to Rupees 2,377-1-7. The expenditure amounted to Rupees 1,087-13-5, and the balance remaining at the close of the year was Rupees 1,289-4-2.

13. This fund under the orders of the Board of Revenue, dated 15th March 1875, No. 619, has been credited with effect from April 1874 to Imperial Revenue under the head of Revenue derived from Irrigation Works.

14. Pound Fund.—Next comes the Pound Fund. The income of this head is chiefly the amount of fines imposed upon impounded cattle under Act I. of 1871. The receipts amounted to Rupees 22,496-14-8, which, with a previous year's balance of Rupees 2,772-3-8, made up a total of Rupees 25,269-2-4. The expenditure amounted to Rupees 22,768-13-8, including the transfer of Rupees 10,954-10-9 to the item "Surplus" Pound Fund under the Board's Proceedings, No. 506, of 27th March 1872, and the balance left at the end of the year was Rupees 2,500-4-8.

15. The transactions of this fund will be seen from the annexed statements.

No. 7.—Comparative Abstract of the Receipts under Pound Fund during the official year 1874-75.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fines levied on stray Cattle under Section 12, Act III. of 1857	19,289	20,720	1,431	...
Sale-proceeds of stray Cattle under Section 12, Act III. of 1857	1,536	1,673	137	...
Recoveries, Advances and unadjusted Expenditure	...	...	...	...
Miscellaneous Receipts	98	104	6	...
Total ...	20,923	22,497	1,574	...
Net ...	...	...	1,574	...

No. 8.—Comparative Abstract of the Charges under Pound Fund during the official year 1874-75.

Items.	Last year's Expenditure.	Current Year's Expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total.		
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment for Pounds ...	9,682	...	...	14,000	10,859	10,859	1,177	...
Charges for construction and repair of Pounds	870				454	454	...	416
Miscellaneous Charges	333				501	501	168	...
Amount transferred to Surplus Pound Fund	10,244	...	...	10,500	10,955	10,955	711	...
Total ...	21,129	...	...	24,500	22,769	22,769	2,056	416
Net ...	...	...	...	...	...	...	1,640	...

16. From this, it will be seen that the income and expenditure during the year show an increase of Rupees 1,574 and Rupees 1,640, respectively, over that of the year previous. This is attributable to the additional number of Pounds established during the year under report. The number of Pounds maintained in the year 1873-74 was 120, and fifteen more were newly constructed during the year 1874-75, making in all 135.

17. Endowment Fund.—This item consists of the fixed grants paid by Government in support of the seven Chuttrums which are left under private management. The receipts amounted to Rupees 695-4-11; adding to this a sum of Rupees 308-5-8, being the balance of the previous year, the total assets came up to Rupees 1,003-10-7. Out of this, there was an expenditure of Rupees 673-1-3, and the balance left at the close of the year was Rupees 330-9-4.

18. The following table shows the transactions of this fund as compared with those of the year preceding :—

No. 9.—*Comparative Abstract of the Receipts under Endowment Fund during the official year* 1874-75.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fixed Allowance granted by Government ..	692	692	...	...
Revenue derived from Inams, &c.	...	...	...	...
Miscellaneous Receipts	...	3	3	...
Total ...	692	695	3	...

No. 10.—*Comparative Abstract of the Charges under Endowment Fund during the official year* 1874-75.

Items.	Expenditure of last Year.	Current Year's Expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total.		
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	306	...	...	700	276	276	...	30
Cost of feeding indigent Persons	402	...	...		378	378	...	24
Miscellaneous Charges ...	38,712	...	...		19	19	...	38,693
Total ...	39,420	...	...	700	673	673	...	38,747

19. It will be seen that the expenditure during the year exhibits a falling off of Rupees 38,747, and this is owing to the balance remaining in the Special Fund Accounts at the beginning of the year 1873-74, appertaining to the several Rajahs and other Chuttrums transferred to the management of the Local Fund Boards having been brought to the Local Fund Accounts of that year.

20. Village Service Fund.—This fund consists of the reduction from the gross collection of Land Revenue for the remuneration of the village establishments, and calls for no particular remark.

21. The transactions of the fund are exhibited in the comparative statements given below:—

No. 11.—*Comparative Abstract of the Receipts under Village Service Fund during the official year* 1874-75.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Collection of Marahs	2,75,731	2,75,371	...	360
Fee-cess under Act IV. of 1865	...	...	...	...
Revenue enfranchised Inams	...	...	...	...
Miscellaneous Receipts	98	68	...	30
Expenditure incurred in excess of the available assets brought here as a Loan from Imperial Funds.	...	...	...	...
Total ...	2,75,829	2,75,439	...	390

No. 12.—*Comparative Abstract of the Charges under Village Service Fund during the official year* 1874-75.

Items.	Expenditure of last Year.	Current Year's Expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total.		
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payment to Village Officers...	2,71,212	...	...	2,76,000	2,71,490	2,71,490	278	...
Miscellaneous	...	...	...	...	6	6	6	...
Amount repaid to Imperial Fund, being the expenditure in excess of the available assets	4,617	...	...	...	3,943	3,943	...	674
Total ...	2,75,829	...	...	2,76,000	2,75,439	2,75,439	284	674
Net ...	...	...	...	...	...	...	...	390

22. Canal and Ferry Fund.—The total assets under this head was Rupees 29,431-7-11, of which Rupees 21,518-2-0 forms the balance left unexpended at the end of the previous year. The receipts, which consist of the rental of several ferries established in the district, amounted to Rupees 7,913-5-1 during the year. The expenditure amounted to Rupees 4,678-4-9, leaving a balance of Rupees 24,753-3-2.

23. The transactions of this fund are shown in the accompanying comparative statements:—

No. 13.—*Comparative Abstract of the Receipts under Canal and Ferry Fund during the official year* 1874-75.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Fees collected for navigating Canals and Rivers.	7,139	7,903	764	...
Recoveries of Advances and unadjusted Charges.	...	...	...	...
Miscellaneous	2	10	8	...
Total ...	7,141	7,913	772	...

No. [illegible]—*Comparative Abstract of the Charges under the Canal and Ferry Fund during the official year* 1874-75.

Items.	Expenditure of last Year.	Current Year's Expenditure. By P. W. D. Allotment as finally sanctioned.	By P. W. D. Actual Expenditure.	By R. D. Allotment as finally sanctioned.	By R. D. Actual Expenditure.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Construction and repair of Boats...	...	...	...	...	...	...	...	...
Maintenance of Canals	...	...	4,412	...	...	4,412	4,412	...
Establishment ...	...	...	...	13,200	72	72	72	...
Miscellaneous ...	150	...	...	...	194	194	44	...
Advances during the year	...	...	...	...	...	...	...	...
Total ...	150	..	4,412	13,200	266	4,678	4,528	...

The increase of the collections during the year is due to higher bids received at the rental of the several ferries.

24. The amount of expenditure represents chiefly the outlay incurred on account of the canal between Negapatam and Vedarniem. This canal was hitherto maintained out of Local Fnnds of the Negapatam Circle, but under the orders of Government, dated 5th October 1874, No. 1,679, (Financial Department), it was transferred to this fund during the year under report. This transfer accounts for the increased expenditure under this head. A sum of Rupees 5,480 was sanctioned for the construction of wooden boats for the use of the several ferries in the Proceedings of the Revenue Board, dated 9th November 1874, Miscellaneous No. 7,784 ; but out of this, no money could be spent during the year, owing to the sanction for the same having been received only about the end of the year. The boats are now being constructed by the Public Works Department, and will be ready during the current year.

25. Surplus Pound Fund.—This fund represents the surplus collections of the several Cattle Pounds after deducting the charges incidental thereto. A moiety of this amount is generally remitted to the Sydapet Government Farm, the other half being credited to Local and Municipal Funds.

26. The transactions of this fund are shown in the annexed statements :—

No. 15.—*Comparative Abstract of the Receipts under the Surplus Pound Fund during the official year* 1874-75.

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Amount transferred from Pound Fund	10,244	10,955	711	...
Miscellaneous	...	...	...	...
Total ...	10,244	10,955	711	...

No. 16.—*Comparative Abstract of the Charges under the Surplus Pound Fund during the official year* 1874-75.

Items.	Expenditure during last Year.	Current Year's Expenditure. By P. W. D. Allotment as finally sanctioned.	By P. W. D. Actual Expenditure.	By R. D. Allotment as finally sanctioned.	By R. D. Actual Expenditure.	Total.	Increase	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount credited to the Local Funds	6,138	...	...	10,500	9,622	9,622	3,484	...
Amount transferred to other Districts on account of Experimental Farms at Chingleput.	3,626	...	...		465	465	...	3,161
Do. do. to Municipalities	480	...	...		868	868	388	...
Total ...	10,244	...	...	10,500	10,955	10,955	3,872	3,161
Net ...	...	...	...	...	...	...	711	...

The amount transferred to the Government Farm at Sydapet is, however, much less than that credited to Local Funds, and is due, as already stated in the last year's report, to a larger amount having been erroneously transferred to the Farm (*Vide* Board's Proceedings, dated 15th November 1874, Miscellaneous No. 7,904).

27. In conclusion, I beg to state, with reference to the Board's Circular Memorandum, No. 2,086, 24th October 1874, that the figures exhibited in the accounts submitted with this report tally with those in the accounts forwarded to the Accountant-General.

Exd. W. H. French.

TRICHINOPOLY, 25th December 1875.

1159/58

No. 374.

From H. SEWELL, Esq.,
Acting Collector of Trichinopoly.

To H. E. STOKES, Esq.,
Acting Secretary to the Board of Revenue.

* Jungle Conservancy Fund.
Nanal Grass Fund.
Cattle Pound Fund.
Village Service Fund.
Irrigation Cess Fund.
Surplus Pound Fund.

I HAVE the honor to submit a report on the operation of the Special Local Funds* under the control of the Board of Revenue for the official year 1874-75.

2. The following abstract statement shows the transactions of all the heads of the Special Funds :—

Funds.	Balance at the Beginning of the Year.	Receipts during the Year.	Total.	Expenditure during the Year.			Balance.
				By Public Works Department.	By Revenue Department	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund...	10,472 11 7	8,361 7 3	18,834 2 10	4,585 0 10	6,816 1 7	11,401 2 5	7,433 0 5
Nanal Grass Fund	10,967 5 2	4,048 15 0	15,016 4 2	2,796 5 3	... ...	2,796 5 3	12,219 14 11
Cattle Pound Fund	2,588 10 2	10,177 13 8	12,766 7 10	... ...	10,674 8 11	10,674 8 11	2,091 14 11
Village Service Fund	20,834 2 6	1,96,255 11 2	2,17,089 13 8	... ...	1,70,251 4 3	1,70,251 4 3	46,838 9 5
Irrigation Cess Fund	11,138 7 11	12,071 7 6	23,209 15 5	... ...	9,662 0 3	9,662 0 3	13,547 15 2
Surplus Pound Fund	... ...	7,206 0 0	7,206 0 0	... ...	7,171 0 0	7,171 0 0	35 0 0
Total ...	56,001 5 4	2,38,121 6 7	2,94,122 11 11	7,381 6 1	2,04,574 15 0	2,11,956 5 1	82,166 6 10

3. The receipts from all sources, including the balance on the 1st April 1874, amounted to Rupees 2,94,123, and charges to Rupees 2,11,956, leaving a balance of Rupees 82,167.

4. A comparative statement of actual receipts and charges of the several funds are given below :—

Funds.	Receipts.				Charges.			
	Last Year.	Current Year.	Increase.	Decrease.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund	7,181	8,361	1,180	...	11,419	11,401	...	18
Nanal Grass Fund...	5,215	4,049	...	1,166	32	2,796	2,764	...
Cattle Pound Fund...	8,492	10,178	1,686	...	8,507	10,675	2,168	...
Village Service Fund	1,63,426	1,96,256	32,830	...	1,64,379	1,70,251	5,872	...
Irrigation Cess Fund	9,938	12,071	2,133	...	10,439	9,662	...	777
Surplus Pound Fund	6,660	7,206	606	...	6,600	7,171	571	...
Total ...	2,00,852	2,38,121	38,435	1,166	2,01,376	2,11,956	11,375	795
Net ...	...	...	37,269	...	...	...	10,580	...

5. The transactions of each fund are noted below.

6. JUNGLE CONSERVANCY FUND.—The cash balance on the 1st April 1874 was Rs. 10,473, the collections during the year amounted to Rupees 8,361, making a total of Rupees 18,834. The expenditure came to Rupees 11,401, leaving a balance of Rupees 7,433.

7. The following are the receipts from the several sources as compared with the collections of the previous year :—

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on Fuel or Firewood and Bamboos	1,935	2,084	149	...
Rent of Jungles	...	179	179	...
Sale of Trees	3,638	2,996	...	642
Fees from Charcoal-burners	912	232	...	680
Miscellaneous	691	2,870	2,179	...
Total ...	7,176	8,361	2,507	1,322
Net ...	...	...	1,185	...

No.	Date.
* 5,364	10th September 1874.
6,045	8th October ,,
7,037	10th November ,,
7,562	26th ,, ,,
8,201	18th December ,,
8,820	20th January 1875.
9,738	22nd February ,,
3,523	9th January ,,
1,538	12th May ,,
3,779	5th July ,,
4,879	26th July ,,

8. The increase of Rupees 1,185 arose chiefly from a large amount, *viz.*, Rupees 2,780, having been credited to the head "Miscellaneous" as per Accountant-General's advices dated.*

9. The decrease under the head of Fees from Charcoal is due to the people resorting to the jungles belonging to the Zemindars, where the charges are lighter.

10. The decrease under the item "Sale of Trees" is attributable to the sale proceeds of the road avenue trees and clippings having been transferred to the Local Fund in the year under report and to the receipts under the item for a portion of last year having been included in the accounts for that year.

	Rs.
Commission paid for the Collection of Seigniorage ...	227
Cost of Supervision as per Accountant-General's Memorandum, dated 12th May 1875, No. 1,538 ...	354
Establishment in the Board's Office (*vide* Board's Proceedings, No. 381, of 17th February 1875) ...	32
Compensation for Land taken up for planting Tope at Yesami	35
Refund of Amount realized by Sale of Trees	85
Charges for binding License Books	16
Total ...	749

11. The total expenditure under this head during the year amounts to Rupees 11,401; of this, however, Rupees 10,652 have been spent for the maintenance of the plantations. The rest comprise the expenditure on account of commission, &c., as detailed in the margin.

12. In Statement No. 2 I have been unable to give particulars for Rupees 1,801, as the figures given in the Accountant-General's advice exceeds by that amount the total entered in the Public Works Department progress reports furnished to this office.

13. The following memorandum compares the expenditure of the year 1874-75 with the previous year :—

Items.	Expenditure of last Year.	Current Year's Expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total.		
		Actual Allotment.	Actual Expenditure.	Actual Allotment.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh Plantations and Topes	6,010	...	109	2,000	110	219	...	5,791
Improvement and Maintenance of fresh Plantations and Topes.	3,806	790	4,122	8,490	6,311	10,433	6,627	306
Commission for Collection ...	528	...	...	560	227	227	...	901
Miscellaneous Charges	1,074	...	...	50	168	168	...	...
Cost of Supervision by Public Works Department	...	...	354	...	...	354	354	...
Total ...	11,418	790	4,585	11,100	6,816	11,401	6,981	6,998
Net ...	...	...	...	...	...	...	...	17

14. The decrease of expenditure under item Plantation is due to no new plantations having been made during the year under report. As regards the item Maintenance, the increase is ascribable to the maintenance of the extensive plantations made last year on the river and channel banks.

15. Nanal Grass Fund.—The balance at the begining of the year was Rupees 10,967, the receipts for the year amounted to Rupees 4,049, making a total of Rupees 15,016. The charges, as per Accountant-General's Memorandum,*

No.	Date.
* 1,538	12th May 1875.
2,732	7th June ,,

amounted to Rupees 2,796, and leave a balance of Rupees 12,220.

16. A comparative abstract of receipts is given below :—

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Rent and Sale of Nanal	5,078	3,900	...	1,178
Koray Rent...	...	42	42	...
Miscellaneous	136	107	...	29
Total ...	5,214	4,049	42	1,207
Net ..	...	...	...	1,165

17. The actual receipts of the year are Rupees 1,165 less than those for 1873-74 owing chiefly to the small sale of nanal.

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

Items.	Expenditure of last Year.	Current Year's Expenditure.		Total.	Increase.	Decrease.
		By P. W. D.	By R. D.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Planting Nanal ...	14	2,796	...	2,796	2,782	...
Miscellaneous	18	...	...	...	...	18
Total ...	32	2,796	...	2,796	2,782	18
Net ...	...	...	...	...	2,764	...

Rupees 8,905 were expended on nanal plantation as per progress reports received from the range officers as particularized below, but the Accountant-General's figures, which is only Rupees 2,796, has been taken in this report (*vide* Board's Proceedings, No. 731, dated 9th June 1874).

		Rs.	A.	P.
Planting Nanal	on Coleroon North Bank	976	13	6
Do.	on Cauvery South Bank	308	7	2
Do.	on Cauvery North Bank	491	7	10
Do.	on Vennar Bank	179	11	1
Do.	on Coleroon North Bank	828	12	11
Do.	on the Agandacavery between Kattalee and Elumanoor	899	11	0
Do.	on the North Side of the Agandacavery in Musiri Taluq	128	2	8
Do.	on the River Head of Agandacavery for diverting the sets acting against the North Bank of Agandacavery	1,745	14	4
Do.	in the Coleroon between Kariankurichi and Yelur	690	0	0
Do.	between Aramanakurichi and Puducotta	287	10	0
Do.	between Pereamerrai and Kariankurichi	590	0	0
Do.	between Adikamalei to the Head of Vadavur ...	1,228	9	6
Do.	in the Coleroon from Madanakurichi to Valakurichi	550	0	0
	Total ...	8,905	4	0

1159/51

7. The following are the receipts from the several sources as compared with the collections of the previous year :—

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on Fuel or Firewood and Bamboos	1,935	2,084	149	...
Rent of Jungles	...	179	179	...
Sale of Trees	3,638	2,996	...	642
Fees from Charcoal-burners	912	232	...	680
Miscellaneous	691	2,870	2,179	...
Total ...	7,176	8,361	2,507	1,322
Net ...	...	...	1,185	...

No.	Date.
* 5,364	10th September 1874.
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8. The increase of Rupees 1,185 arose chiefly from a large amount, *viz.*, Rupees 2,780, having been credited to the head "Miscellaneous" as per Accountant-General's advices dated.*

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Commission paid for the Collection of Seigniorage ...	227
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Charges for binding License Books	16
Total ...	749

11. The total expenditure under this head during the year amounts to Rupees 11,401 ; of this, however, Rupees 10,652 have been spent for the maintenance of the plantations. The rest comprise the expenditure on account of commission, &c., as detailed in the margin.

12. In Statement No. 2 I have been unable to give particulars for Rupees 1,801, as the figures given in the Accountant-General's advice exceeds by that amount the total entered in the Public Works Department progress reports furnished to this office.

13. The following memorandum compares the expenditure of the year 1874-75 with the previous year :—

Items.	Expenditure of last Year.	Current Year's Expenditure.					Increase.	Decrease.
		By P. W. D.		By R. D.		Total.		
		Actual Allotment.	Actual Expenditure.	Actual Allotment.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh Plantations and Topes	6,010		109	2,000	110	219	...	5,791
Improvement and Maintenance of fresh Plantations and Topes.	3,806	790	4,122	8,490	6,311	10,433	6,627	...
Commission for Collection ...	528	...	...	560	227	227	...	306
Miscellaneous Charges	1,074	...	...	50	168	168	...	901
Cost of Supervision by Public Works Department	...	...	354	...	...	354	354	...
Total ...	11,418	790	4,585	11,100	6,816	11,401	6,981	6,998
Net ...	...	...	...	...	...	...	...	17

14. The decrease of expenditure under item Plantation is due to no new plantations having been made during the year under report. As regards the item Maintenance, the increase is ascribable to the maintenance of the extensive plantations made last year on the river and channel banks.

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16. A comparative abstract of receipts is given below :—

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Koray Rent...	...	42	42	...
Miscellaneous	136	107	...	29
Total ...	5,214	4,049	42	1,207
Net ...	...	...	...	1,165

17. The actual receipts of the year are Rupees 1,165 less than those for 1873-74 owing chiefly to the small sale of nanal.

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

Items.	Expenditure of last Year.	Current Year's Expenditure.		Total.	Increase.	Decrease.
		By P. W. D.	By R. D.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Planting Nanal ...	14	2,796	...	2,796	2,782	...
Miscellaneous	18	...	...	...	...	18
Total ...	32	2,796	...	2,796	2,782	18
Net ...	...	...	...	...	2,764	...

Rupees 8,905 were expended on nanal plantation as per progress reports received from the range officers as particularized below, but the Accountant-General's figures, which is only Rupees 2,796, has been taken in this report (*vide* Board's Proceedings, No. 731, dated 9th June 1874).

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Planting Nanal	on Coleroon North Bank	976	13	6
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Do.	on Cauvery North Bank	491	7	10
Do.	on Vennar Bank	179	11	1
Do.	on Coleroon North Bank	828	12	11
Do.	on the Agandacavery between Kattalee and Elumanoor	899	11	0
Do.	on the North Side of the Agandacavery in Musiri Taluq	128	2	8
Do.	on the River Head of Agandacavery for diverting the sets acting against the North Bank of Agandacavery	1,745	14	4
Do.	in the Coleroon between Kariankurichi and Yelur	690	0	0
Do.	between Aramanakurichi and Puducotta	287	10	0
Do.	between Pereamerrai and Kariankurichi	590	0	0
Do.	between Adikamalei to the Head of Vadavur ...	1,228	9	6
Do.	in the Coleroon from Madanakurichi to Valakurichi	550	0	0
	Total ...	8,905	4	0

19. Pound Fund.—The receipts of this fund, including the balance of Rupees 2,589 at the beginning of the year, amounted to Rupees 12,766, the expenditure Rupees 10,675, and the balance Rupees 2,092.

20. The subjoined comparative statement shows an excess of Rupees 1,686 in the receipts for the year 1873-74, which was caused by an increase in the number of pounds during the year under report :—

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs	Rs.
Fines levied on Stray Cattle	7,653	9,328	1,675	...
Sale Proceeds of Stray Cattle	817	836	19	...
Miscellaneous	22	14	...	8
Total ...	8,492	10,178	1,694	8
Net ...	...	...	1,686	...

21. A sum of Rupees 7,206 were transferred to the Surplus Pound Fund and Rupees 2,519 disbursed in payment of establishment for pounds ; Rupees 933 were expended in constructing new Pounds and repairing the old ones ; and the remainder, *viz.*, Rupees 17, was refunded to the owner of the stray cattle sold as unclaimed.

Items.	Expenditure of last Year.	Current year's Expenditure. By P. W. D. Allotment.	Current year's Expenditure. By P. W. D. Actual.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	1,665	1,700	2,519	854	...
Constructing and Repairing Pounds	210	800	933	723	...
Miscellaneous	32	100	17	...	15
Amount transferred to the Surplus Pound Fund.	6,600	7,000	7,206	606	...
Total ...	8,507	9,600	10,675	2,183	15
Net ...	...	...	...	2,168	...

As will be seen from the above abstract, the charges exceed those of the previous year by Rs. 2,168, and it is owing chiefly to the following improvements :—

(1.) Five pound gumastas on a salary of Rupees 10 per mensem were appointed in the year (one for each taluq).

(2.) Increase of commission to pound-keepers and cavilgars from fifteen to twenty-five and ten to fifteen per cent. respectively.

(3.) Construction of forty-four pounds during the year.

The number of pounds maintained in 1873-74 81
Do. do. newly constructed in 1874-75. 44
Total number of pounds maintained in 1874-75 ... 125

(4.) Transfer of Rupees 606 to the Surplus Pound Fund more than the last year. The marginal entry shows the number of pounds in the years 1873-74 and 1874-75.

22. Surplus Pound Fund.—The amount transferred from Pound Fund to the Surplus Pound Fund during the year was Rupees 7,206. The charges, according to the particulars given below, amounted to Rupees 7,171. Balance, Rupees 35 :—

	Rs.
Amount transferred to the Local Fund Board	3,500
Do. to the Government Experimental Farms	3,603
Do. to Trichinopoly Municipality	68
Total ...	7,171

23. Village Service Fund.—The receipts of this fund, including a balance of Rs. 20,834 at the beginning of the year, amounted to Rupees 2,17,090 ; the expenditure, Rupees 1,70,251 ; and the balance Rupees 46,839.

The following is the comparative statement of receipts :—

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Deduction from the Land Revenue credited to this Fund for payment of Village Establishment	63,790	63,790	...	...
Fees Cess under Act IV. of 1864	99,593	1,09,492	18,590	...
Revenue of Enfranchised Inams		8,691		
Miscellaneous	43	14,283	14,240	...
Total ...	1,63,426	1,96,256	32,830	...

24. The large increase of Rupees 32,830 as compared with the collections of the previous year arose partly from the collection of land-cess on the enfranchised inams and partly from the interest for two years from the sum of Rupees 1,50,000 invested in Government promissory notes having been drawn during the year under report.

25. A comparative abstract of expenditure is given below :—

Items.	Expenditure of last Year.	Current Year's Expenditure. By R.D. Allotment.	Current Year's Expenditure. By R.D. Actual Expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Payment to Village Officers... ...	1,64,379	1,70,910	1,69,992	5,613	...
Miscellaneous	...	200	260	260	...
Total ...	1,64,379	1,71,110	1,70,252	5,873	...

26. The increase under the item Village Officers' Salary is due to the arrears of portions of the previous year having been disbursed during the year.

27. Irrigation Cess.—The actual cash balance at the beginning of the year was Rs. 11,138, which, added to the collections, Rupees 12,071, realized during the year, brought the total assets to Rupees 23,209. The expenditure was Rupees 9,662, and the balance Rupees 13,547.

28. The comparative statement of receipts is given below:—

Items.	Last Year.	Current Year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Amount of Cess realized	9,696	9,486	...	210
Miscellaneous	242	2,585	2,343	...
Total ...	9,938	12,071	2,343	210
Net ...	...	...	2,133	...

29. The increase of Rupees 2,343 under the head "Miscellaneous" is chiefly due to the attachment of the inam lands of the boatmen and divers of the Wayakondan Channel.

30. The particulars of "Miscellaneous" item is given below:—

	Rs.	A.	P.
1. Savings from the Amount paid for repairing Coramboos ...	6	2	3
2. Amount of Water-cess collected under Section of Act I. of 1858, which was credited hitherto under Miscellaneous Deposit, brought under this head	25	3	6
Amount transferred from the Revenue Deposit, being the sum of sale proceeds of produce of lands granted as Inam to boatmen of Wayakondan Channel	2,554	0	7
Total ...	2,585	6	4

31. The annexed abstract will show the expenditure of the past and preceding year:—

Items.	Expenditure of last Year.	Current Year's Expenditure. By R.D. Allotment.	Current Year's Expenditure. By R.D. Actual Expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	8,458	8,000	8,721	263	...
Miscellaneous	1,981	3,000	941	...	1,041
Total ...	10,439	11,000	9,662	263	1,041
Net ...	...	...	...	...	778

32. The decrease is attributable to the increased expenditure for the construction of the Coramboos for the preceding year.

MADURA, 7th July 1875.

1459/53

No. 282.

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

To H. E. STOKES, Esq.,
Acting Secretary to the Board of Revenue.

1. Receipts and charges under the several Funds.
2. Particulars of expenditure under do.
3. A list of village topes, fuel reserves, &c.

I HAVE the honor to submit my report on the Administration of the Special Local Funds of this district for 1874-75 accompanied by the statements specified in the margin.

2. An abstract showing the transactions of the several Special Funds and a comparative abstract of the receipts and charges of these Funds is subjoined. There is a slight net decrease (Rupees 858) in the total receipts and a small net increase (Rupees 722) in the charges of the Funds. The variations in each of the Funds, which combined to produce the above results, will be noticed separately.

Abstract showing the Transactions of the several Special Funds in 1874-75, Madura District.

Funds.	Balance brought forward on the 1st April 1874.	Receipt during the year.	Total.	Expenditure during the year. By R. D.	Expenditure during the year. By D. P. W.	Expenditure during the year. Total.	Balance at the end of the year.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund ...	8,565 2 4	4,409 6 9	12,974 9 1	5,115 4 7	... ...	5,115 4 7	7,859 4 6
Pound Fund ...	11,433 15 3	15,973 13 2	27,407 12 5	14,344 6 10	... ...	14,344 6 10	12,503 5 7
Surplus Pound Fund	6,616 2 9	9,000 0 0	15,616 2 9	8,213 6 9	... ...	8,213 6 9	7,403 12 0
Naval Grass Fund	435 8 6	92 2 2	527 10 8	166 2 8	325 14 0	492 0 8	35 10 0
Village Service Fund	773 3 7	1,853 12 2	2,626 15 9	2,097 1 9	... ...	2,097 1 9	529 14 0
Irrigation Cess Fund	175 9 7	555 9 0	731 2 7	400 0 0	... ...	400 0 0	331 2 7
Total ...	27,999 10 0	31,884 11 3	59,884 5 3	30,335 0 7	325 14 0	31,161 4 7	28,723 0 8

Comparative Abstract of Receipts and Charges under the several Special Funds in 1874-75.

Funds.	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Jungle Conservancy Fund	3,433	4,409	976	...	4,382	5,115	733	...
2. Pound Fund	12,923	15,974	3,051	...	14,120	14,844	724	...
3. Surplus Pound Fund under Act I. of 1871	12,631	9,000	...	3,631	9,349	8,212	...	1,137
4. Nanni Grass Fund	26	92	66	...	92	492	400	...
5. Village Service Fund	3,059	1,854	...	1,205	1,830	2,097	267	...
6. Irrigation Cess Fund	671	556	...	115	665	400	...	265
Total ...	32,743	31,885	4,093	4,951	30,438	31,160	2,124	1,402
Net ...	...	...	858	...	...	...	722	...

Jungle Conservancy Fund.

Comparative Abstract of Receipts under Jungle Conservancy Fund for 1874-75.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Tax on fuel, firewood, and bamboos	525 15 0	1,186 13 1	660 14 1	... ...
Sale of trees	798 3 11	1,923 5 8	1,125 1 9	... ...
Fees from charcoal	600 8 11	230 6 1	... ...	370 2 10
Recoveries of advances and unadjusted charges	966 3 9	83 8 9	... ...	882 11 0
Miscellaneous receipts	... ...	... ...	... ...	... ...
Rent of caruvela fruits	365 8 0	333 4 10	... ...	32 3 2
Do. bungalow gardens	118 5 9	629 14 4	511 8 7	... ...
Fines and forfeitures	3 6 0	7 2 0	3 12 0	... ...
Recoveries of adjusted charges	54 9 7	... .	... ...	54 9 7
Amount erroneously credited to Jungle Conservancy Fund instead of to Suspense Account	... ...	15 0 0	15 0 0	... ...
Total ...	3,432 12 11	4,409 6 9	2,316 4 5	1,339 10 7
Net ...	... ...	... ...	976 9 10	... ...

Comparative Abstract of Charges under Jungle Conservancy Fund in 1874-75.

Items.	Expenditure of last year.	Current year's Expenditure.				Total Expenditure.	Increase.	Decrease.
		By the D. P. W.		By R. D.				
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Formation of fresh plantations and topes	2,469	...	...	...	...	...	...	2,469
Improvement and maintenance of fresh plantations and topes	1,564	...	...	5,100	3,052	3,052	1,488	...
Commission for collection	44	...	...	100	8	8	...	36
Establishment	...	...	...	...	1,158	1,158	1,158	...
Miscellaneous charges	305	...	...	300	897	897	592	...
Advance made during the year	...	...	...	...	...	...	...	...
Total ...	4,382	...	...	5,500	5,115	5,115	3,238	2,505
Net ...	...	...	...	...	...	...	733	...

3. In the receipts under this head there is an increase of Rupees 2,316-4-5 against a decrease of Rupees 1,339-10-7 resulting in a net increase of Rupees 976-9-10. The increase chiefly occurs under the following items :—

	Rs.	A.	P.
1. Tax on fuel, firewood, &c.	660	14	1
2. Sale of trees	1,125	1	9
3. Rent of bungalow gardens	511	8	7

The first is due to a greater amount of revenue derived from seigniorage on fuel in the taluqs of Melur and Tirumungalum, while the increase under the second item is the result of the supply of wood to the Railway Department. The sale of the bungalow garden at Madura to the Municipality under the sanction of the Board, dated 18th December 1874, Miscellaneous No. 8,943, accounts for the increase under the third.

4. The decrease under this head is owing to the recovery of a large amount of advances in the previous year and to a falling off in the fees derived from charcoal.

5. The expenditure amounts to Rupees 5,115 which exceeds that of the preceding year by Rupees 733. No money was spent on fresh plantations during the year, but the bulk of the expenditure was incurred for the maintenance of existing plantations and reserves, including the establishment for the same and for cutting wood supplied to the Railway Department. The establishment for the same and for cutting wood supplied to the Railway Department. The Budget allotment was not fully utilized, and the saving is chiefly owing to the sum provided for fuel plantations in tank beds in the sub-division, for sundries and for plantations at Poombarai and Kodaikanel in Vilputti not having been wholly spent.

6. A list of the plantations, &c., showing the number of existing trees is herewith submitted There are twenty-six plantations or village topes, one nursery, and six fuel reserves and jungles ; all of which are maintained in good condition from this Fund. The nursery has since been converted into a village tope. One garden planted on ground belonging to the chuttrum at Cottamputty has been made over to the Local Fund Board after the close of the year under the orders of the Board of Revenue, dated 26th April 1875, Miscellaneous No. 3,419.

7. The Sub-Collector reports that he has inspected all the topes and fuel reserves in his division with one exception. They have all been taken care of, and are in as flourishing a condition as can be expected from the nature of the soil. Cattle being kept out of the fuel reserves on the Kadavakurichi and Sengatampatti Hills, thousands of young trees are coming on, which, in a few years, should supply a great quantity of firewood.

Pound Fund.

Comparative Abstract of Receipts under Pound Fund in 1874-75.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Fines levied on stray cattle ...	12,024 3 8	15,101 2 4	3,076 14 8	... ...
Sale proceeds of do.	896 7 8	863 12 1	... ...	32 11 7
Recoveries of advances and unadjusted charges.	... ...	1 10 0	1 10 0	... ...
Miscellaneous Receipts—	... ...	1 2 0	1 2 0	... ...
Fines and forfeiture	2 12 5	6 2 9	3 6 4	... ...
Sale of rubbish	... ...	... ...	... ...	... ...
Recoveries of adjusted charges.	12 7 9	15,973 13 2	3,083 1 0	32 11 7
Total ...	... ...	... ...	3,050 5 5	... ...
Net ...				

Comparative Abstract of Charges under Pound Fund in 1874-75.

Items.	Last year's Expenditure.	Current year's Expenditure.					Increase.	Decrease.
		By D. P. W.		By R. D.				
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.	Total Expenditure.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	325	...	...	7,580	4,272	4,272	3,947	...
Charge for constructing and repairing pounds.	1,038	...	...	1,500	1,215	1,215	177	...
Miscellaneous charges ...	19	...	...	500	357	357	338	...
Amount transferred to District Road Fund.	...	...	...	...	...	...	...	...
Amount transferred to Municipalities.	107	...	...	...	...	...	...	107
Amount transferred to Surplus Pound Fund.	12,631	...	...	9,000	9,000	9,000	...	3,631
Cost of Public Works Supervision.	...	...	...	...	...	...	...	...
Total ...	14,120	...	...	18,580	14,844	14,844	4,462	3,738
Net ...	...	...	...	...	...	...	724	...

8. There is a net increase of Rupees 3,050 in the receipts under this head, due to a large increase in the fines collected on stray cattle. This result may be attributed to the inducement offered by the payment of commission to ex-officio pound-keepers. The increase under other items is very trifling.

9. The expenditure amounts to Rupees 14,844, which exceeds that of the previous year by Rupees 724. There is a large increase under Establishment, in consequence of the payment of commission on fines levied. Several new pounds were constructed during the year, while many of the old ones have been either improved or repaired.

SURPLUS POUND FUND.

Comparative Abstract of Receipts under Surplus Pound Fund in 1874-75.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Surplus Pound Fund under Act I. of 1871.	12,630 14 7	9,000 0 0	... ...	3,630 14 7

Comparative Abstract of Charges under Surplus Pound Fund in 1874-75.

Items.	Last year's Expenditure.	Current year's Expenditure.					Increase.	Decrease.
		By D. P. W.		By R. D.				
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.	Total Expenditure.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount transferred to Local Funds.	4,191	...	...	4,000	4,000	4,000	...	191
Amount remitted to Collector of Chingleput on account of Government Experimental Model Farm.	5,158	...	...	4,200	4,106	4,106	...	1,052
Amount transferred to Municipalities.	..	...	...	200	106	106	106	...
Total ...	9,349	...	...	8,400	8,212	8,212	106	1,243
Net ...	...	...	...	...	...	...	...	1,137

10. The receipts show a decrease of Rupees 3,630, owing to the less amount transferred from Pound Fund. There is also a decrease in the expenditure, due to the same cause.

NANUL GRASS FUND.

Comparative Abstract of Receipts under Nanul Grass Fund in 1874-75.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Sale of nanul	26 6 0	92 2 2	65 12 2	... ...

Comparative Abstract of Charges under Nanul Grass Fund in 1874-75.

Items.	Last year's Expenditure.	Current year's Expenditure.					Increase.	Decrease.
		By D. P. W.		By R. D.				
		Allotment as finally sanctioned.	Actual Expenditure.	Allotment as finally sanctioned.	Actual Expenditure.	Total Expenditure.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	92	...	326	100	166	492	400	...

11. There is an increase of Rupees 65-12-2 in the receipts, due to the collection of the arrears of rent outstanding in the previous year as stated in my last report. The expenditure exceeds that of the previous year by Rupees 400. A great portion of this sum is the money spent by the Public Works Department on planting the channel banks, and the remainder is the cost of the establishment maintained to watch the nanul grass planted in the bed of the river and of the planting of bamboos, &c., on channel and tank banks by the Revenue Department.

12. Under the orders of Government conveyed in the Board's Proceedings, No. 1,260, dated 13th May 1875, this Fund will be struck off from the list of the Special Local Funds after crediting the balance to Irrigation Revenue Miscellaneous.

Village Service Fund.

Comparative Abstract of Receipts under Village Service Fund in 1874-75.

Items.	Last year.	Current year.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Collection of Merahs...	... ...	... ...	... ...	... ...
Fees cess under Act IV. of 1865 ...	... ...	... ...	... ...	... ...
Revenue of enfranchised miscellaneous Inams.	17 10 2	282 0 5	264 6 3	... ...
Amount deducted from the beriz for the pay of village servants.	2,615 15 5	1,571 11 9	... ...	1,044 3 8
Amount erroneously credited to Land Revenue in Melur Táluq.	425 3 4	... ...	... ...	425 3 4
Total ...	3,058 12 11	1,853 12 2	264 6 3	1,469 7 0
Net ...	... ...	... ...	... ...	1,205 0 9

Comparative Abstract of Charges under Village Service Fund in 1874-75.

Items.	Last year's Expenditure.	Current year's Expenditure. By D. P. W. Allotment as finally sanctioned.	By D. P. W. Actual Expenditure.	By R. D. Allotment as finally sanctioned.	By R. D. Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Payment to Village Officers.	1,830	...	...	2,000	2,097	2,097	267	...
Miscellaneous charges ...	...	...	...	...	...	...	...	...
Total ...	1,830	...	...	2,000	2,097	2,097	267	...

13. There is a net decrease of Rupees 1,205 in the receipts of this Fund, owing to a less sum having been credited to it from the beriz of certain villages on account of the pay of Village Officers, and to a certain sum having been erroneously credited under this head in the previous year. The increase in expenditure is due to the disbursement of a larger amount for the pay of village servants.

Irrigation Cess Fund.

Comparative Abstract of Receipts under Irrigation Cess Fund in 1874-75.

Items.	Last year.	Current year.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Amount realized	670 10 9	555 9 0	... ...	115 1 9
Miscellaneous receipts	... ...	... ...	... ...	... ...
Fines and forfeitures	... ...	... ...	... ...	... ...
Recoveries from expenditure	... ...	... ...	... ...	... ...
Total ...	670 10 9	555 9 0	... ...	115 1 9

Comparative Abstract of Charges under Irrigation Cess Fund in 1874-75.

Items.	Expenditure of last year.	Current year's Expenditure. By D. P. W. Allotment as finally sanctioned.	By D. P. W. Actual Expenditure.	By R. D. Allotment as finally sanctioned.	By R. D. Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Establishment	665	...	...	700	400	400	...	265
Miscellaneous charges ...	...	...	...	...	...	...	...	...
Total ...	665	...	...	700	400	400	...	265

14. The receipts and expenditure under this item are less than those of the previous year, owing to the cause stated in the last report, *viz.*, the refusal of the ryots cultivating under the Nelayur Channel to pay the voluntary cess as agreed to by them.

15. The ryots concerned having withheld payment of the cess, the channel establishment has been discontinued with reference to the Board's Proceedings, dated 30th April and 11th June 1875, Nos. 1,089 and 1,590, respectively.

Exd. A. Grubert.

1159/59

TINNEVELLY, 27th May 1875.

No. 272.

From W. H. COMYN, Esq.,
Acting Collector of Tinnevelly,

To H. E. STOKES, Esq.,
Acting Secretary to the Board of Revenue.

I HAVE the honor to submit my Report on Special Funds in the district for 1874-75.

2. JUNGLE CONSERVANCY FUND.—The receipts under this head, including the balance on the 1st April 1874, amounted to Rupees 12,237-13-7; the expenditure was Rupees 9,316-9-9; and the balance on the 31st March 1875 was Rupees 2,921-3-10. Of the expenditure, only Rupees 40 were spent on the formation of fresh plantations, the remainder in maintaining the existing plantations.

JUNGLE CONSERVANCY FUND.

Comparative Statement of Receipts.

No.	Items.	Last year.	Present year.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1	Sale of trees and palmyrahs	6,978	8,830	1,852	...
2	Recoveries of advances and unadjusted charges	623	55	...	568
3	Sale of vegetables in nursery gardens ...	316	195	...	121
4	Rent of Government gardens and topes...	16	10	...	6
5	Sale of grass in Government gardens ...	12	65	53	...
6	Refund of unspent balance debited to Jungle Conservancy	48	306	258	...
7	Fine collected from a Village Munsif for cutting the trees on tank beds	50	...	...	50
8	Sale proceeds of Karuvai seeds, &c. ...	357	53	...	304
9	Amount recovered from Jail Superintendent, being the cost of cutting and carting pickaxe handles	10	...	...	10
10	Sale of gardens	...	1,722	1,722	...
11	Sale proceeds of bullocks bought for the use of the Tippanampatti garden... ...	...	105	105	...
12	Sundries	5	...	...	5
	Total ...	8,415	11,341	3,990	1,064
	Net Increase ...	...	...	2,926	...

Comparative Abstract of Charges.

No.	Items.	Expenditure of last year.	Current year's Expenditure					Increase.	Decrease.
			By D. P. W.		By R. D.		Total Expenditure.		
			Allotment.	Expenditure.	Allotment.	Expenditure.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Forming new plantations and improving existing ones	16,368	...	...	...	8,965	8,965	...	7,403
2	Miscellaneous charges	707	..	...	...	297	297	...	410
3	Advances made in the year	623	...	...	...	55	55	...	568
	Total ...	17,698	...	...	...	9,317	9,317	...	8,381

3. The decrease of Rupees 8,381 is attributable to increased conservancy of the channel and tank banks in last year and to the reduction of establishment during the year for want of funds.

Nanul Grass Fund.

Comparative Statement of Receipts.

No.	Items.	Last year.	Present year.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
1	Sale of nanul	7	55	48	...
2	Coray grass rent	4,001	1,808	...	2,193
3	Miscellaneous receipts	270	342	72	...
	Total ...	4,278	2,205	120	2,193
	Net Decrease ...	...	...	...	2,073

Comparative Abstract of Charges.

No.	Items.	Expenditure of last year.	Current year's Expenditure					Increase.	Decrease.
			By P. W. D.		By R. D.		Total Expenditure.		
			Allotment.	Expenditure.	Allotment.	Expenditure.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Establishment... ...	1,489	...	...	...	2,187	2,187	698	...
2	Miscellaneous charges...	90	...	...	...	...	...	...	90
	Total ...	1,579	...	...	...	2,187	2,187	698	90
	Net Increase ...	...	...	...	...	...	...	608	...

4. Nanul Grass Fund.—The total receipts under this head, inclusive of the balance at the opening of the official year, amounted to Rupees 4,836-10-9 ; the charges were Rupees 2,187-0-6; and the balance on the 31st March 1875 amounted to Rupees 2,649-10-3.

Pound Fund.

Comparative Statement of Receipts.

No.	Items.	Last year.	Present year.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
1	Fines levied under Section 12 of the Act.	18,041	15,659	...	2,382
2	Sale proceeds of cattle under do.	600	668	68	...
3	Recoveries of advances and unadjusted expenditure	... 56	19 ...	19 ...	... 56
4	Sale of manure...	...	...	...	...
5	Refund of pay	1	2	1	...
6	Sale of skins of carcases	2	1	...	1
7	Sale of useless materials in the pounds ...	...	42	42	...
8	Sweeping of pounds				
	Total ...	18,700	16,391	130	2,439
	Net Decrease ...	...	...	...	2,309

Comparative Abstract of Charges.

No.	Items.	Expenditure of last year.	Current year's Expenditure					Increase.	Decrease.
			By D. P. W.		By R. D.		Total Expenditure.		
			Allotment.	Expenditure.	Allotment.	Expenditure.			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Establishment for pounds	11,561	...	...	...	8,257	8,257	...	3,304
2	Charges for constructing and repairing pounds ...	1,079	...	...	...	418	418	...	661
3	Miscellaneous charges	24	...	...	...	15	15	...	9
4	Amount transferred to Surplus Pound Fund	5,100	...	...	...	8,000	8,000	2,900	...
5	Advances made in year	...	...	...	...	19	19	19	...
	Total ...	17,764	...	...	...	16,709	16,709	2,919	3,974
	Net Decrease ...	...	...	...	...	...	...	...	1,055

5. Pound Fund.—The receipts during the year, together with the balance at the commencement of the year, were Rupees 21,469-6-7; the charges Rupees 16,708-6-11; and the balance Rupees 4,720-15-8.

6. Of the sum of Rupees 8,000 debited to Surplus Pound Fund, Rupees 4,000 was remitted to the Collector of Chingleput on account of Government Experimental Farms as per Board's Proceedings, No. 506, dated 27th March 1872, and Rupees 268, a moiety of the collections in the Municipal towns, were transferred to the Municipalities as per Board's Circular Memorandum, No. 1,014, dated 9th July 1873.

ENDOWMENT FUND.

Comparative Statement of Receipts.

No.	Items.	Last year.	Present year.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1	Revenue derived from Inams, &c	83	27	...	56
2	Miscellaneous receipts	4	...	...	4
	Total ...	87	27	...	60

Comparative Abstract of Charges.

No.	Items.	Expenditure of last year.	CURRENT YEAR'S EXPENDITURE					Increase.	Decrease.
			By D. P. W.		By R. D.		Total Expenditure.		
			Allotment.	Expenditure.	Allotment.	Expenditure.			
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1	Establishment ...	98	...	...	...	2	2	...	96
2	Miscellaneous charges	45	...	...	...	...	...	...	45
	Total ...	143	...	...	...	2	2	...	141

7. ENDOWMENT FUND.—The transactions under this head relate to the two institutions as per margin, and they will be transferred to the Local Fund Board in the course of the current official year.

1. Kurumbuli Uttu Chuttrum.
2. Mukkappa Mudelliar's Water-pandal.

8. The receipts, including the balance of Rupees 396-15-6 at the commencement of the year, were Rupees 423-9-4; the charges Rupees 2-4-0, thus showing a balance of Rupees 421-5-4 at the close of the year.

VILLAGE SERVICE FUND.

Comparative Statement of Receipts.

No.	Items.	Last year.	Present year.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1	Deduction from the gross beriz of villages	56,163	90,433	34,270	...
2	Dasakaval fees...	610	169	...	441
3	Sundries	8	...	...	8
4	Unpaid salaries	11	...	...	11
	Total ...	56,792	90,602	34,270	460
	Net Increase ...	...	...	33,810	...

Comparative Abstract of Charges.

Items.	Expenditure of last year.	CURRENT YEAR'S EXPENDITURE					Increase.	Decrease.
		By D. P. W.		By R. D.		Total Expenditure.		
		Allotment.	Expenditure.	Allotment.	Expenditure.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Payment of Village Officers	53,203	...	...	...	47,484	47,484	...	5,719

9. VILLAGE SERVICE FUND.—The receipts under this head, including the balance at the commencement of the year, were Rupees 94,835-7-1; the charges Rupees 47,484-2-3; and the balance Rupees 47,351-4-10.

10. The increase under receipts is due to the collection of village cess at one anna in every rupee of assessment in the settled taluqs of Tinnevelly and Tenkasi, and the decrease under expenditure to non-payment of salaries to Village Establishments in the above taluqs, pending sanction of Government for the revision of Village Establishment submitted to the Board on the 24th July 1874.

Exd. A. Grubert.

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COIMBATORE, 8th December 1875.

No. 359.

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

To H. E. STOKES, Esq.,
Acting Secretary to the Board of Revenue.

I HAVE the honor to submit my Special Local Funds Report for 1874-75.

2. The financial state of the funds during the year under report is shown in the subjoined statement :—

	Balance brought forward.	Receipts during the year.	Total.	Expenditure during the year.			Balance at the close of the year.
				By R. D.	By P. W. D.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund.	5,295 13 8	16,077 5 4	21,473 3 0	19,263 10 9	150 0 0	19,413 10 9	2,059 8 3
Pound Fund...	5,857 10 0	9,935 13 0	15,793 7 0	8,963 1 6	... ...	8,968 1 6	6,825 5 6
Surplus Pound Fund under Act I. of 1871.....	... ...	5,762 10 0	5,762 10 0	5,762 10 0	... ...	5,762 10 0	... ...
Bungalow Fee Fund.....	280 7 4	386 8 6	666 15 10	341 11 0	... .	341 11 0	325 4 10
Endowment Fund.....	791 3 8	... ...	791 3 8	... ...	... ...	... ...	791 3 8
Nanal Grass Fund.....	297 3 5	134 14 0	432 1 5	16 0 0	... ...	16 0 0	416 1 5
Irrigation Cess Fund.....	15,103 2 10	11,198 9 5	26,301 12 3	9,167 2 4	10,167 10 0	19,334 12 4	6,966 15 11
Total...	27,625 8 11	43,495 12 3	71,221 5 2	43,519 3 7	10,317 10 0	53,836 13 7	17,384 7 7

3. The aggregate receipts and expenditure fell short of those of last year by Rupees 12,747 and 14,989, respectively, as shown below :—

	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund	22,646	16,077	.....	6,569	26,996	19,414	.....	7,582
Pound Fund.....	12,605	9,936	.....	2,669	13,982	8,968	.....	5,014
Surplus Pound Fund.	7,140	5,763	.....	1,377	7,140	5,763	.....	1,377
Bungalow Fee Fund.	713	387	.....	326	568	342	.....	226
Nanal Grass Fund.....	637	135	.....	502	608	16	.....	592
Irrigation Cess Fund.....	12,503	11,199	.....	1,304	19,533	19,335	.....	198
Total...	56,244	43,497	.....	12,747	68,827	53,838	.....	14,989
Net increase or decrease...	.....	.....	.....	12,747	.....	.....	.....	14,989

4. Jungle Conservancy Fund.—The largest decrease of receipts is under Jungle Conservancy Fund ; the particulars of which are as follow:—

Items.	Receipts.			
	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Sale of Trees	965	916	...	49
2. Recoveries of Advances and unadjusted Charges	9,958	357	...	9,601
3. Rent of Palmyra Trees	10,989	13,832	2,843	...
4. Miscellaneous Receipts	734	972	238	...
Total...	22,646	16,077	3,081	9,650
Net decrease...	...	...	...	6,569

5. It will be observed that the decrease is merely nominal as in 1873-74 ; a large portion of the income* of previous years was brought by adjustment into that year's account, and that there has been an actual increase of revenue.

* *Vide* Board's Official Memorandum, No. 1,593, dated 28th September 1875.

6. The expenditure under this fund may be classed as follow:—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Formation of Topes and Plantations	5,161	4,052	...	1,109
2. Improvement and Maintenance of Plantations	11,696	12,102	406	...
3. Miscellaneous Charges	...	154	154	...
4. Advances made in this year	10,139	2,833	...	7,306
5. Charges on account of Establishment in the Board's and Collector's Office	...	243	243	...
6. Cost of Public Works Department Supervision	...	30	30	...
Total...	26,996	19,414	833	8,415
Net decrease...	...	...	...	7,582

Under "Miscellaneous Charges" a sum of Rupees 154 was spent in this year for the purposes noted in the margin, which did not occur during last year. Similarly the charges for establishment sanctioned only in June 1874, and is a new item of expenditure. The cost of Public Works Department Supervision for the Bhowany Tope has been charged in the year under report, as per Accountant-General's Memorandum, dated 12th May 1875, No. 1,539, but no such instruction was given by that officer for the previous year, and therefore no charge on this account appears in last year's account. The decrease in advances is in consequence of the Board's order adverted to in paragraph 5 *supra*. Sixteen new topes were formed during the year, which,

	Rs.	A.	P.
For the office furniture to the Special Fund Clerk	23	8	0
For the purchase of Cocoanut plants for Topes in the Taluqs.....	130	0	0
Total in round number...	154	0	0

together with the old ones, raise the number to 120, besides four channel banks, and street plantations, containing an aggregate of 263,560 living trees as shown below :—

	No.
... ...	230,044
Palmyra	5,757
Tamarind	9,678
Cocoanut	18,081
Karoovela, Velvela, Mango, &c.	

Considering the number of topes and the trees planted, the increase in the maintenance allowance is not very large.

The result of the aggregate outlay is summed up in the following abstract :—

Items.	Plantations.			
	Old.		New.	
	Extent.	Number of trees planted up to 1873-74.	Extent.	Number of trees planted during 1874-75.
1. Jungles...	...	...	...	...
2. Fuel Reserves	...	...	...	...
3. Plantations on Channel Banks, &c.	730·21	108,724 148,612	75·13	6,224
4. Village Topes	...	...	...	...
5. Nurseries				
Total...	730·21	257,336	75·13	6,224

7. Nanal Grass Fund.—The particulars of receipts and charges under this fund are shown in the subjoined abstracts, with a comparison with those of last year :—

Items of Receipts.	Receipts.			
	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Sale of Nanal	179	...	...	179
2. Coray Rent	...	...	...	...
3. Recoveries of Advances and unadjusted Charges	162 296	... 135	... ...	162 161
4. Miscellaneous Receipts				
Total...	637	135	...	502

Items of Expenditure.	Last year's Expenditure.	Current year's Expenditure.			Increase.	Decrease.
		By R. D.	By P. W. D.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Establishment	287	16	...	16	...	271
2. Miscellaneous Charges... ...	159	...	...	...	...	159
3. Advances made in the year...	162	...	...	...	...	162
Total...	608	16	...	16	...	592

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8. The Nanal Grass Fund is composed of receipts from sale of grass and from grazing dues in Caroor Taluq and from sale of grass in Dharapuram Taluq. In the former, an establishment for the conservancy of the Cauvery padoogays, from which the receipts accrued, was maintained at a cost of Rupees 16 per mensem. In the year under report the Cauvery padoogays of Caroor were taken charge of by the Public Works Department who, under the instructions of the Chief Engineer for Irrigation, undertook the maintenance and systematic conservancy of the river banks. The small amount of receipts accrued chiefly from sale of grass in Dharapuram Taluq, and the expenditure of Rupees 16 was incurred in paying the establishment entertained in March 1874. By a subsequent order communicated with Board's Proceedings, No. 1,260, of 13th May 1875, nanal grass receipts are to be credited to Irrigation revenue under Imperial Funds; the balance at credit, *viz.*, Rupees 416-1-5, will be transferred to that head in the current year.

9. Pound Fund.—The receipts and charges of this fund are particularized in the following abstracts :—

Receipts.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Fines levied on stray Cattle...	7,874	8,510	636	...
2. Sale-proceeds of do.	1,646	1,423	...	223
3. Recoveries of Advances and unadjusted Charges	3,068	...	...	3,068
4. Miscellaneous Receipts	17	3	...	14
Total...	12,605	9,936	636	3,305
Net decrease..	...	...	...	2,669

Charges.

Items.	Last year.	Current year. By R. D.	Current year. By D. P. W.	Current year. Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	...	...	...	...	...	...
Charges for constructing and repairing Pounds	3,727	2,010	...	2,010	...	1,717
Miscellaneous Charges...	47	3	...	3	...	44
Amount transferred to Surplus Pound Fund	7,140	5,763	...	5,763	...	1,377
Advances made in the year	3,069	1,193	...	1,193	...	1,876
Cost of Supervision by P. W. Dept.	...	...	...	...	...	...
Total...	13,983	8,969	...	8,969	...	5,014

The real receipts amounted to Rupees 9,936, or Rupees 399 over the actual receipts of last year.

This is due to the extension of pounds from 396 to 478 in this year.

Pounds at the close of 1873-74	396
Newly constructed in 1874-75	82
Total...	478

10. The Pound-keepers were hitherto paid by commission deducted from the entire collections by them and the net sum remitted to the Treasury, which accounts for *nil* expenditure under Establishment. As the advances are made and recovered within the year, the variation under this head is but nominal.

As above stated, eighty-two pounds were newly constructed and thirty-two were repaired at a cost of Rupees 3,203 inclusive of an advance of Rupees 1,193, for which actual bills of charges are due from taluqs.

11. Surplus Pound Fund.—The entire balance under Pound Fund at the close of last year was credited to Surplus Pound Fund and transferred as below shown :—

	Rs.
To Local Fund	2,815
„ Government Farm at Sydapet	2,882
„ Erode Municipality	66
Total...	5,763

12. Bungalow Fee Fund.—The following memorandum shows the details of receipts and charges under Bungalow Fee Fund :—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Fees from Travellers	217	146	...	71
2. Rent of Bungalows	335	200	...	135
3. Sale-proceeds of Furniture	...	...	...	...
4. Grant-in-aid from Government	...	...	...	...
5. Recoveries of Advances and unadjusted Charges	160	...	...	160
6. Miscellaneous Receipts...	1	41	40	...
Total...	713	387	40	366
Net decrease...	...	...	...	326

The decrease in the collections under "Fees from Travellers" is owing to a reduction of the numbers frequenting the bungalow at Pothanore, *viz.*, 111 travellers against 155 in 1873-74. In last year large arrears of rent from the Irrigation Range Officer at Bhowany were recovered, which was not the case in this year : hence the decrease under the head (Rent). The particulars of charges are given in the annexed table and calls for no remark :—

Items.	Last year's Expenditure.	Current year's Expenditure. By R. D.	Current year's Expenditure. By D. P. W.	Current year's Expenditure. Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Establishment	156	156	...	156	...	...
2. Batta to pensioned Sepoys ...	...	...	...	...	...	...
3. Purchase and Repair of Furniture	1	61	...	61	60	...
4. Advances made during the year.	160	...	...	...	...	160
5. Repair of Bungalows	207	112	...	112	...	95
6. Cost of Supervision by D. P. W.	...	...	...	...	...	...
7. Miscellaneous Charges	44	13	...	13	...	31
Total...	568	342	...	342	60	286
Net decrease...	...	...	...	...	...	226

13. Endowment Fund.—There is a balance of Rupees 731-3-8 at the close of last year, now ordered by G. O., Financial Department, dated 15th October 1875, No. 2,043, to be transferred to Local Funds.

14. Irrigation Cess Fund.—The receipts under this fund amounted to Rupees 11,199 against Rupees 12,503, or Rupees 1,304 less than last year. This decrease is ascribable mainly to miscellaneous receipts which are a fluctuating item. The expenditure has been as follows :—

Items.	1873-74.	1874-75.
	Rs.	Rs.
1. Establishment	9,030	8,042
2. New Works	8,741	9,345
3. Repairs, &c....	1,505	1,948
Total...	19,276	19,335

The decrease under Item No. 1 is owing to the establishment under the Neroor Channel in Caroor Taluq not having drawn their pay for the whole year.

The increase under the other two items is due to the fact of Public Works Department Supervision having been charged in this year, which was not the case in last year.

Exd. W. H. French.

From J. R. COCKERELL, Esq., Commissioner of Nilgiris, to the Acting Secretary to the Board of Revenue, dated Ootacamund, 22nd December 1875, No. 138.

I have the honor to submit the report on the Special Funds of the Nilgiri District for the official year 1874-75.

2. *Jungle Conservancy Fund.*—The fund opened with a credit balance of Rs. 3,579-12-6. The income for the year was Rupees 9,465-1-3, making the total available assets Rs. 13,044-13-9 against Rupees 21,015-9-4 in 1873-74. The falling off occurred in all the sources of revenue exhibited in the statement. The *balance* was smaller than in the previous year owing to extensive planting operations in 1873-74.

3. The revenue on *fuel* shows a decrease of Rupees 488-9-0 in comparison with the outturn of the sholahs in the previous year. The Deputy Conservator remarks that the falling off occurs on the Ootacamund side of the range, and attributes it to large supplies of fuel from private property having been thrown into the market. Felling occurred at Bishops-downs and Woodlands. Portions of both properties are being cultivated with tea. The falling off in the sale of *timber* is due to the operation of G.O., No. 1,124, Revenue Department, dated 3rd September 1874, under which Burghers now get wood free for building purposes.

Miscellaneous Receipts include fees realized from travellers who occupied the Forest Bungalow at Peermund. This building has since been transferred to the Local Fund Board.

4. Planting operations were carried out in the (*Ootacamund side*) (1) Brookland's plantation, an artificial wood three miles from Ooty, which when sold for arrears of revenue was purchased on behalf of Government for the Forest Department. The purchase was sanctioned in Proceedings of the Board of Revenue, No. 7,992, dated 3rd December 1872 ; (2) the Andy ; (3) the Baikie ; the (*Coonoor side*) Black bridge and Rock plantations. The planting was successful in all but the first two localities where the soil was poor and the aspect exposed. The expenditure for the year under report amounted to Rupees 13,250-8-4 and exceeded the receipts of the fund by Rupees 205-10-7.

5. Under Order of Government, No. 649, of 28th May 1874, the late Mr. G. J. S. Ross, Deputy Conservator in charge of the Metoopolliem Range, relieved Captain Jago, the Superintendent of the Nilgiri Sholahs, who was relegated to Regimental duty. In November of the same year Mr. Ross died, and by Order of Government, No. 7, of 4th January 1875, Captain Jago was reappointed to the Nilgiri Forests. By Order of Government, Revenue Department, No. 430, of 16th March 1875, the Nilgiri, the Mudumallai, and Seegoor Forests were constituted a distinct range called the "Nilgiri Range," and the Jungle Conservancy abrogated. This arrangement, however, did not come into operation till after the close of the year under review.

6. *Pound Fund.*—From the six pounds in the district Rupees 839-7-0 were realized in fines, and Rupees 53-15-9 as sale proceeds of unclaimed cattle, which, with the opening balance, made the assets Rupees 1,093-0-10. This sum was expended in the following manner :—

Rupees 500-12-11 in pay of establishment, Rupees 447-0-2 in equal payments to the Municipalities and the Sydapet Farm, and Rupees 9-8-3 on account of Miscellaneous charges.

7. The fund closed with a credit balance on the 31st March 1875 of Rupees 135-11-6. Comparison with similar items of receipts and expenditure for 1873-74 does not seem called for.

8. *Village Service Fund.*—The transactions of this fund in 1874-75 are identical with those of 1873-74 and need no remarks.

Exd. J. Tulloch.

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No. 229.

SALEM, 10th August 1875.

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

To H. E. STOKES, Esq.,
Acting Secretary to the Board of Revenue.

I HAVE the honor to submit my report on the Special Funds of this district for the official year 1874-75, together with the usual statements.

2. Statement No. 1 shows, in abstract, the receipts and charges of the Special Funds under the several heads, and enclosure A shows the receipts under each head as contrasted with the preceding year.

3. No. 2 exhibits, in detail, the particulars of expenditure from these Funds.

4. Nos. 3 and 4 are blank, as there are no Lungerkhanas in the district, and the Travellers' Bungalows are under the Local Fund Boards.

5. The annexed is an abstract of the operations of the several Funds during the year :—

——	Balance brought forward.	Receipt during the year.	Total.	Expenditure during the year.			Balance at the end of the year.
				By Revenue Department.	By Department Public Works.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund.	47,168 10 4	23,187 0 4	70,355 10 8	34,747 10 2	... ...	34,747 10 2	35,608 0 6
Nanal Grass Fund	1,539 14 9	1,059 9 0	2,599 7 9	710 3 6	... ...	710 3 6	1,889 4 3
Pound Fund..	1,378 5 1	12,210 7 4	13,588 12 5	12,719 6 8	... ...	12,719 6 8	869 5 9
Endowment Fund	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Village Service Fund..	2,38,225 5 4	2,32,118 6 8	4,70,343 12 0	1,03,063 9 3	... ...	1,03,063 9 3	3,67,280 2 9
Process Service Fund in the Revenue Department.....	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Irrigation Cess— Surplus Pound Fund ...	... ...	6,201 14 8	6,201 14 8	6,201 14 8	... ...	6,201 14 8	... ...

6. The following shows the receipts and charges of the year under report, as compared with those of 1873-74 :—

——	Receipts.				Charges.			
	Last year.	Current year.	Increase.	Decrease.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jungle Conservancy Fund.	28,304	23,187	...	5,117	30,691	34,748	4,057	...
Nanal Grass Fund	947	1,060	113	...	965	710	...	255
Pound Fund	13,601	12,210	...	1,391	13,519	12,719	...	800
Surplus Pound Fund	6 958	6,202	...	756	6,958	6,202	...	756
Village Service Fund.....	2,35,505	2,32,118	...	3,387	99,516	1,03,064	...	3,548
Process Service Revenue Department Fund	...	...	...	...	...	...	...	...
Irrigation Cess.....	...	...	...	...	...	...	...	...

7. Jungle Conservancy Fund.—The receipts of the year under this head amounted to Rupees 23,187, or Rupees 5,117 below the receipts of the past year. The difference arises from the fact that the tamarind rents of the avenue trees in the Tripatore Taluq, which were hitherto credited (erroneously) to these Funds, have now been transferred to Local Funds. The falling off under "Recoveries of Advances," &c., is owing to the limited extent to which advances were made during the year. The component items forming the receipts under this head are as follow :—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Tax on firewood and bamboos	...	...	...	...
Rent of jungles	...	...	...	..
Sale of trees	...	...	...	..
Fees from charcoal-burners	1,582	1,505	...	77
Recoveries of advances and unadjusted charges.	...	...	...	...
Miscellaneous receipts	591	90	...	501
	26,131	21,592	...	4,539
Total ...	28,304	23,187	...	5,117

8. The charges under this head (Jungle Conservancy Fund) amounted to Rupees 34,748, which shows a net increase of Rupees 4,057. The component items are as follow :—

Items.	Expenditure of last year.	Current year's Expenditure. By D. P. W. Allotment as finally sanctioned.	By D. P. W. Actual Expenditure.	By R. D. Allotment as finally sanctioned.	By R. D. Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Formation and maintenance of plantation and topes	27,497	..	...	...	23,385	23,385	...	4,112
2. Commission for the collection	...	...	...	...	...	...	...	...
3. Establishment	2,279	...	...	...	2,446	2,446	167	...
4. Miscellaneous charges..	339	...	...	...	8,701	8,701	8,362	...
5. Advance made in the year	576	...	...	...	90	90	...	486
6. Cost of supervision by Public Works Department	...	...	...	...	...	...	...	...
7. Cost of Controlling Establishment at Presidency	...	...	...	...	126	126	126	...
Total ...	30,691	30,000	...	...	34,748	34,748	8,655	4,598

9. The decrease in item No. 1 is owing to the fact that no new topes were formed during the year, and that the cost of maintaining the old ones has diminished in proportion to the growth of the trees. The increase in item No. 4 has been caused by the transfer of Rupees 8,262-0-6 to the Local Funds as directed by the Board in their Proceedings, No. 2,966, dated the 12th October 1874. The amount represents the tamarind rents of the past three years, which were erroneously credited to the Jungle Conservancy Fund. The limited extent to which advances were made accounts for the decrease under item No. 5.

10. Nanal Grass Fund.—The receipts under this head amounted to Rupees 1,060 as against Rupees 947 last year, and the expenditure to Rupees 710 as against Rupees 965. The expenditure during the past year included Rupees 260 for the compensation paid for certain lands purchased for the Padugays, which does not occur this year. The whole of the receipts under this head were the proceeds of the Padugays on the banks of the Cauvery.

11. Pound Fund.—The receipts under this head amounted to Rupees 12,210, or Rs. 1,391 below the receipts of the past year. There is a falling off in the number of cattle impounded during the year. Whether this is owing to the diminution in the agricultural stock caused by the storm of May 1874, or whether because the law is better understood, or whether both causes combined have contributed to the falling off, I am not now in a position to state, but further inquiries will be made on the subject. The following shows the variations under each item :—

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Fines levied on stray cattle under Section 12 of Act III. of 1857	9,807	9,152	...	655
2. Sale proceeds do. under do.	1,249	1,078	...	171
3. Recoveries of advances and unadjusted charges ...	832	607	...	225
4. Miscellaneous receipts	1,713	1,373	...	340
Total ...	13,601	12,210	...	1,391

12. The expenditure amounted to Rupees 12,719 as against Rupees 13,519 during the last year. This shows a net decrease which consists chiefly in item No. 6 of the following abstract, and which is owing to the fact that the amount transferred to "Surplus Pound Fund" was in proportion to the receipts :—

Items.	Expenditure of last year.	Current year's Expenditure. By D. P. W. Allotment as finally sanctioned.	By D. P. W. Actual Expenditure.	By R. D. Allotment as finally sanctioned.	By R. D. Actual Expenditure.	Total Expenditure.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Establishment for Pounds	3,902	...	...	...	3,733	3,733	...	169
2. Charges for constructing and repairing Pounds...	188	...	...	...	780	780	592	...
3. Miscellaneous ...	1,683	...	...	...	1,345	1,345	...	338
4. Advances made in the year	789	...	...	...	659	659	...	130
5. Cost of supervision by Public Works Department, at 10 per cent. ...	...	...	...	...	...	...	...	...
6. Amount transferred to Surplus Pound Fund	6,957	...	...	...	6,202	6,202	...	755
Total ...	13,519	10,900	...	...	12,719	12,719	592	1,393

13. Village Service Fund.—The collections under this Fund amounted to Rupees 2,32,118 as against Rupees 2,35,505 during the past year. The extension of Act IV. of 1864 to the Oossoor Taluq, during the year under report, has caused the increase in the Village Service Cess ; and the miscellaneous receipts, which consist of the deductions made in the gross revenue for village servants, are in proportion to the Land Revenue collections.

14. The subjoined abstract gives the particulars under this head.

Items.	Last year.	Current year.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Collection Meerahs	...	...	...	...
Revenue of enfranchised Inams	...	...	...	...
Fee Cess under Act IV. of 1864	1,28,715	1,37,526	8,811	..
Miscellaneons receipts	1,06,790	94,592	...	12,198
Advance	...	..	...	...
Total ...	2,35,505	2,32,118	8,811	12,198

15. The payments made to the Village Officers during the year amounted to Rupees 1,03,064, or Rupees 3,548 more than the amount paid in the past year. The fluctuations under this head need no explanation, as they must vary with the dates of payments.

16. The balance under this head (Village Service) at the end of the year was Rupees 3,67,280, of which Rupees 2,30,900 have been invested in Government Securities, and the premium, &c., paid for the same amounted to Rupees 9,015-14-5. The balance in favor of the Fund amounts on the present date to Rupees 1,68,448, and I propose shortly addressing the Board in regard to the investment of Rupees 1,40,000 in Government Securities.

Exd. A. Grubert.

Uppeeangadi, 9th November 1875.

1159/66

No. 2,180.

From E. GIBSON, Esq.,
Acting Head Assistant Collector, in charge of South Canara.

To H. E. STOKES, Esq.,
Acting Secretary to the Board of Revenue.

I have the honor to submit the annual report on the Administration of the Special Local Funds of this district for the past official year 1874-75, with the usual statements.

No. 1. Statement showing the receipts and charges of each fund.
No. 2. Statement showing particulars of expenditure under each fund.

2. The following are the only three Special Local Funds to be reported upon in this district, and the receipts and charges of each are shown below:—

Items.	Opening Balance.	Receipts, 1874-75.	Total.	Charges, 1874-75.	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Jungle Conservancy Fund	313 8 7	1,156 7 3	1,469 15 10	308 0 0	1,161 15 10
Pound Fund	1,657 5 7	923 4 1	2,580 9 8	1,657 7 10	923 1 10
Village Service Fund	6,933 8 1	37,035 4 8	43,968 12 9	38,035 0 4	5,933 12 5
Total ...	8,904 6 8	39,115 0 0	48,019 6 3	40,000 8 2	8,018 14 1

3. Jungle Conservancy Fund.—The receipts of the Jungle Conservancy Fund show a considerable increase over the collections of the previous official year. This increase is not however due to any real improvement in the state of the fund, but arises simply from the fact of a sum of Rupees 730 having been transferred in aid of it from the Surplus Pound Fund under the special sanction accorded in G.O., dated 18th July 1874, No. 1,196. There was also a larger balance at the beginning of the official year than there was in 1873-74. The state of doubt and uncertainty which prevailed for the most part of the year in respect to the rights of Government to the jungles of this district prevented any blocks of jungle being marked out and sold for firewood even if such were available along the coast; and the small collections appearing under the head of "tax on fuel, firewood, &c.," consist chiefly of the sale proceeds of firewood, grass, &c., cut and sold from existing firewood preserves.

4. The receipts from "sale of trees" were also smaller than in 1873-74, the decrease being due to the fluctuating nature of this item.

5. The expenditure incurred from the Jungle Conservancy Fund only amounted to Rs. 308 against Rupees 410-14-9 in the preceding year. This outlay was incurred chiefly in the maintenance of the existing fuel reserves, all of which were in good condition.

6. It was intended to improve and extend these reserves by means of the additional income expected from the proposed transfer of the Surplus Pound Funds ; but the sanction of Government for this transfer having been received too late in the year (October 1874), or after the season for operations had passed away, little or nothing could be done towards furthering this object. The money available will be utilized in the current year.

7. Pound Fund.—The transactions of this fund are shown in the following statement compared with the operations of the preceding year:—

Items.	1874-75.	1873-74.	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Receipts.				
Fines levied on stray cattle under Act I. of 1871	670 4 1	614 10 8	55 9 5	... ...
Sale proceeds of do.	250 5 0	123 5 5	126 15 7	... ...
Miscellaneous receipts...	2 11 0	... ...	2 11 0	... ...
Total...	923 1 1	738 0 1	185 4 0	... ...
Charges.				
Establishment for pounds	36 0 0	36 0 0	... ...	... ...
Construction and repair of do.	161 7 10	176 7 0	... ...	14 15 2
Miscellaneous charges	1,460 0 0	1 3 0	1,458 13 0	... ...
Total...	1,657 7 10	213 10 0	1,458 13 0	14 15 2

8. There is a slight improvement in the aggregate receipts as compared with those of the preceding year. It must however be admitted that this improvement is by no means what it was expected to be. When the year's estimate was framed, the late Collector, Mr. Thomas, anticipated the accrual of a very large income from the extension of the pound system to the rural villages, and especially from the encouragement proposed to be given to the Potels by offering them a remuneration of 50 per cent. of the collections, plus 25 per cent. for those who provided their own accommodation for the cattle impounded ; but the experience of the past official year shows that, except in towns and the more populous places, the system of cattle pounds is not well suited to this district. From the peculiar character and situation of the farms and landed holdings, and the fact of almost the whole of the population being agricultural, depending on mutual forbearance and protection for the care and safety of their cattle, it appears that the people in the rural parts are more interested in avoiding the impounding of trespassing cattle than in sending it to the cattle pound ; so far therefore the experiment must be deemed a failure, though it would be well to see it tried for another year.

9. The expenditure from Pound Fund is swelled chiefly by the transfer of a sum of Rupees 1,460 out of the available balance to the "Surplus Pound Fund," wherein the money was divided in equal proportions between the Jungle Conservancy Fund as stated in paragraph 3, and the Sydapet Farm.

10. Village Service Fund.—There is little to notice in connection with this fund, there being in fact no separate village cess or any similar tax in South Canara, and the amount credited to this fund consisting only of the old Imperial grant annually deducted from the Land Revenue collections and retained for the payment of the Village Establishment. The balance to the credit of the fund represents the portion of the salary of the Village Establishment which remained undisbursed at the end of the year.

Exd. W. J. Lewis.

1154/67

Calicut, 9th December 1875.

No. 354.

From W. LOGAN, Esq.,
Acting Collector of Malabar,

To H. E. STOKES, Esq.,
Acting Secretary to the Board of Revenue.

I have the honor to submit the Report on the Special Fund of this District for the official year 1874-75, accompanied by the usual statements showing the receipts and expenditure of the year as compared with the preceding one.

2. The Special Fund in this district is comprised of Pound Fund and the Village Service Fund.

3. *Pound Fund.*—The number of pounds constructed during the year under report is two, *viz.*, one at Kalpetta and the other at Wadakancherry.

4. The opening balance at the beginning of the year was Rupees 234-8-2, which, together with the receipts during the year, amounted to Rupees 4,621-11-2, a sum more than double the receipts of the last year. The increase is attributable to the percentage system of remuneration paid to Pound-keepers, which appears to have rendered them more zealous in the discharge of their duty. This system was introduced in the district from September 1874, and the collections from that month to March 1875 are very large* in proportion to those of the previous five months of the official year.

	Rs.	A.	P.
* April to August, five months	941	9	10
September to March, seven months	3,445	9	2

5. The total expenditure amounts to Rupees 3,712-13-5, of which only Rupees 1,442 13-5 is to be considered actually expended, the remainder, Rupees 2,270, being the amount transferred to Surplus Pound Fund. Half of this sum (Rupees 2,270) was transferred to the Chingleput Government Farm and the other half to Local Funds.

6. The year closed with a balance of Rupees 908-13-9 as shown in the margin.

	Rs	A.	P.
Receipts	4,621	11	2
Disbursements	3,712	13	5
	908	13	9

7. *Village Service Fund.*—The year opened with a balance of Rupees 27,987-2-1, which, added to the receipts, amounted to Rupees 1,18,831-2-4. The expenditure amounted to Rupees 86,394-4-7, and the balance at the close of the year was Rupees 32,436-13-9.

8. Compared with the actuals of the previous year the receipts of that under report are greater by Rupees 2,566-1-9, which is due to a large amount of arrears under "Land Revenue" having been collected during the year. Under Expenditure the difference† over the last year is very little and therefore needs no remark.

	Rs.	A.	P.
† 1874-75	86,394	4	7
1873-74	85,606	14	4
	787	6	3

Exd. J. Tulloch.

Rev 3021/76.

Rev 645/76

Revd

GO 24 August/76 No 1157

1159/69

No. 1,704.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th July 1876.

Read the following reports:—

From the Collector		of Ganjam,	dated	22nd November	1875,	No. 2,574.
,,	,,	of Vizagapatam,	,,	28th May	,, ,,	940.
,,	,,	of Godavery,	,,	30th October	,, ,,	453.
,,	,,	of Kistna,	,,	5th November	,, ,,	1,527.
,,	,,	of Nellore,	,,	19th ,,	,, ,,	3,074.
,,	,,	of Cuddapah,	,,	9th ,,	,, ,,	236.
,,	,,	of Bellary,	,,	10th December	,, ,,	500.
,,	,,	of ,,	,,	22nd ,,	,, ,,	—
,,	,,	of Kurnool,	,,	6th November	,, ,,	413.
,,	,,	of Chingleput,	,,	13th ,,	,, ,,	655.
,,	,,	of North Arcot,	,,	11th September	,, ,,	500.
,,	,,	of South Arcot,	,,	21st August	,, ,,	349.
,,	,,	of ,,	,,	19th November	,, ,,	—
,,	,,	of Tanjore,	,,	2nd October	,, ,,	4,641.
,,	,,	of Trichinopoly,	,,	25th December	,, ,,	374.
,,	,,	of Madura,	,,	7th July	,, ,,	282.
,,	,,	of Tinnevelly,	,,	27th May	,, ,,	272.
,,	,,	of Coimbatore,	,,	8th December	,, ,,	359.
,,	Commr.	of Nilgiris,	,,	2nd ,,	,, ,,	138.
,,	Collector	of Salem,	,,	10th August	,, ,,	229.
,,	,,	of ,,	,,	11th December	,, ,,	386.
,,	,,	of South Canara,	,,	9th November	,, ,,	2,180.
,,	,,	of Malabar,	,,	9th December	,, ,,	354.

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

THE Board resolve to submit to Government a report on the operations of the Special Local Funds under their control for the year 1874-75.

Rec 3021/76.

Rec 645/76

Read

GO 24 August/76 No 1157

No. 1,704.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th July 1876.

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,,	,,	of Tanjore,	,,	2nd October	,, ,,	4,641.
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1. Jungle Conservancy Fund.
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9. Irrigation Cess Fund.
10. Cochrane's and Sadras Canal Fund.

THE Board resolve to submit to Government a report on the operations of the Special Local Funds under their control for the year 1874-75.

2. The following abstract statement shows the transactions of the several funds :—

Funds.	Balance at the beginning of the year.	Receipts during the year.	Total.	Expenditure.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Jungle Conservancy Fund ...	2,09,058	1,54,615	3,63,673	2,23,140	1,40,533
2. Nanul Grass Fund...	22,948	14,288	37,236	10,903	26,333
3. Cattle Pound Fund	69,680	2,19,841	2,89,521	2,17,712	71,809
4. Surplus Pound Fund	7,370	1,23,974	1,31,344	1,23,905	7,439
5. Public Bungalow Fund	— 713	2,464	1,751	362	1,389
6. Endowment Fund	11,002	5,181	16,183	8,034	8,149
7. Village Service Fund	13,29,501	21,07,832	34,37,333	18,86,060	15,51,273
8. Canal and Ferry Fund	69,526	30,498	1,00,024	11,095	88,929
9. Irrigation Cess Fund	34,807	23,826	58,633	40,300	18,333
10. Cochrane's and Sadras Canal Fund	— 7,053	33,845	26,792	25,142	1,650
Total...	17,46,126	27,16,364	44,62,490	25,46,653	19,15,837

3. The figures shown above agree with those of the Accountant-General, except in the case of a few items which are omitted in the foregoing statement for reasons which will be explained further on when reviewing the transactions of the several funds. The total receipts from all funds including the balance on the 1st April 1874 amounted to Rupees 44,62,490 and the charges to Rupees 25,46,653, leaving a balance of Rupees 19,15,837.

4. The Board will now proceed to review the transactions of each fund in detail.

5. Jungle Conservancy Fund.—The following statement shows the District-war particulars of the receipts and charges of this fund :—

Districts.	1873-74. Balance at the beginning of the year.	1873-74. Receipts during the year.	1873-74. Total including Balance.	Charges. By Public Works Department.	Charges. By Revenue Department.	Charges. Total.	Total Charges in 1873-74.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	856	80	1,123	...	295	295	267	658
2. Vizagapatam ...	7	519	770	...	226	226	763	409
3. Godavery	8,996	2,023	13,827	...	6,268	6,268	4,831	7,544
4. Kistna	1,386	13,934	18,662	2,529	10,379	12,908	17,276	4,200
5. Nellore	77,367	27,475	98,556	838	52,520	53,358	21,189	37,092
6. Cuddapah	6,036	10,258	28,456	...	9,192	9,192	22,420	1,690
7. Bellary	2,284	5,827	8,540	...	4,220	4,220	6,256	2,457
8. Kurnool	2,149	3,234	11,785	...	4,552	4,552	9,636	1,011
9. Chingleput	1,533	2,015	8,159	...	6,806	6,806	6,626	260
10. North Arcot	14,705	12,962	27,915	...	10,551	10,551	13,210	14,833
11. South Arcot	202	7,761	22,441	11	13,099	13,110	22,643	822
12. Tanjore	— 17,692	6,835	19,881	...	8,233	8,233	2,189	13,046
13. Trichinopoly	10,472	7,181	21,871	4,686	6,816	11,502	11,419	7,270
14. Madura	8,565	3,433	12,947	...	5,115	5,115	4,382	7,859
15. Tinnevelly	899	8,415	18,598	...	9,262	9,262	17,699	2,922
16. Coimbatore	5,252	12,988	22,624	150	19,066	19,216	17,372	1,915
17. Nilgiris	3,579	13,026	21,023	...	13,250	18,250	17,444	— 224
18. Salem	47,168	28,304	77,859	...	34,748	34,748	30,691	35,607
19. South Canara ...	314	622	725	...	328	328	411	1,162
Total...	2,09,058	1,54,615	3,63,673	8,214	2,14,926	2,23,140	2,26,724	1,40,533

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6. From the above statement it will be seen that the balance at the beginning of the year under report was Rupees 2,09,058 and the receipts during the year aggregated Rupees 1,54,615, making a total of Rupees 3,63,673. The total expenditure amounted to Rupees 2,23,140, leaving a balance of Rupees 1,40,533. There is a considerable decrease in the balances in the Nellore and Salem Districts. As in the previous year, the above figures are exclusive of the balance and receipts of the fund shown against the Madras District in the Accountant-General's statement. The special report called for in the concluding part of paragraph 3 of G. O., Revenue Department, dated 19th April 1876, No. 508, regarding the Madras District Fund, will be submitted to Government as soon as the information called* for from the Collector is received.

* *Vide* paragraph 4 of the Board's Proceedings, dated 19th May 1876, No. 1,305.

7. The actual receipts of the year were Rupees 12,277 less than those of the previous year. This resulted from a gross decrease of Rupees 35,465 in seven districts against a gross increase of Rupees 23,188 in twelve. The decreases in the Nellore, Cuddapah, and Salem Districts are large and are attributed to the following causes:—

1*st.*—In Nellore, to the large sum of Rupees 20,120 realized at the close of the year from sales of the Striharicottah fuel, and paid into the Chingleput Treasury, not having been brought to credit in the accounts of the district until after the 31st of March 1875.

2*nd.*—In Cuddapah, to the decrease in the items "Fees on Timber" and "Sale proceeds of Palmyra trees" owing to a small demand.

3*rd.*—In Salem, to the rent of the Tamarind trees along the avenues in the Tripatore Taluq which had been erroneously credited to the Jungle Conservancy Fund having been transferred to Local Funds, and also to the falling off under recoveries of advances in consequence of the limited extent to which advances were made during the year.

Board's Proceedings, dated 12th October 1874, No. 2,966.

8. The following statement shows the particulars of the receipts from the various sources under the Jungle Conservancy Fund as required in paragraph 4 of G.O., Revenue Department, dated 19th April 1876, No. 508.

Districts.	Rent of Jungles.	Sale of Trees.	Sale of Palmyra trees and leaves.	Tax on fuel, firewood, and Bamboos.	Fees from charcoal burners.	Sale proceeds of the wood of Striharicottah.	Tax on building materials.	Miscellaneous Receipts including Recoveries of advances and unadjusted charges.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
1. Ganjam	...	25	...	72	...	...	...	...	97
2 Vizagapatam	...	...	...	628	...	...	...	81	628
3. Godavery	...	771	...	3,964	...	...	...	6,900	4,816
4. Kistna	...	305	3,258	5,143	116	...	...	486	15,722
5. Nellore	...	1,333	...	2,224	...	8,523	517	2,798	13,083
6. Cuddapah	820	918	190	88	32	...	...	576	4,846
7. Bellary	132	2,628	...	434	623	...	...	123	4,393
8 Kurnool	...	1,804	...	1,487	...	...	...	4,079	3,414
9. Chingleput	...	1,197	...	257	...	...	...	621	5,538
10. North Arcot	...	3,207	...	6,391	460	...	...	3,051	10,679
11. South Arcot	...	7,706	...	3,377	...	...	...	261	14,134
12. Tanjore	836	1,866	132	448	44	...	...	2,809	3,587
13. Trichinopoly	179	2,996	...	2,084	232	...	...	1,069	8,300
14. Madura	...	1,923	...	1,187	230	...	...	2,445	4,409
15. Tinnevelly	10	8,830	...	...	...	...	...	1,131	11,285
16. Coimbatore	...	916	13,832	...	...	...	...	1,075	15,879
17. Nilgiris	...	782	...	7,590	...	...	...	460	9,447
18. Salem	...	1,694	21,033	...	...	...	...	928	23,187
19. South Canara	...	187	...	61	...	...	...		1,176
Total...	1,977	39,088	38,445	35,435	1,737	8,523	517	28,893	1,54,615

9. The actual expenditure in all the districts during the year was Rs. 3,584 less than in the previous year, which is the result of a gross decrease of Rupees 50,159 against a gross increase of Rupees 46,575. The decrease occurs in ten districts, but it is important only in the Kistna, Cuddapah, Kurnool, South Arcot, Tinnevelly, and Nilgiri Districts, and is owing to the following causes:—

1*st.*—To the transfer of the Canal Avenues Establishment in the Kistna District to Canal Funds under G.O., Public Works Department, dated 21st July 1874, No. 387.

2*nd.*—To small outlay on extension of planting operations in Cuddapah and the Nilgiris.

3*rd.*—To want of funds in the Kurnool, South Arcot, and Tinnevelly Districts.

10. The expenditure may be classified as follows:—

Items.	Charges. By P. W. D.	Charges. By R. D.	Charges. Total.	Total Expenditure of 1873-74.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Formation of fresh Plantations and Topes ...	109	23,698	23,807	83,347	...	59,540
2. Improvement and maintenance of existing topes.	6,276	1,00,611	1,06,887	60,234	46,653	...
3. Commission for collection.	...	2,326	2,326	3,739	...	1,413
4. Establishment	...	39,364	39,364	41,272	...	1,908
5. Cost of Public Works Supervision	1,024	...	1,024	2,859	...	1,835
6. Miscellaneous charges including advances	838	48,150	48,988	35,273	13,715	...
7. Controlling Establishment in the Board's Office ...	...	744	744	...	744	...
Total ...	8,247	2,14,893	2,23,140	2,26,724	61,112	64,696

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11. There is a large decrease in the first item, which is owing to the planting operations in almost all the districts having been very limited in the year under report. The increase in the second item is due to the extensive planting noticed in the report for last year which necessitated the maintenance of a larger number of topes during the year under report.

12. The sum of Rupees 48,988 shown against "Miscellaneous charges" includes Rupees 26,000 on account of felling in the Striharicottah Jungle in the Nellore District, and Rupees 8,262 the rent of Tamarind trees in the Salem District for 1871-72, 1872-73, and 1873-74, erroneously credited originally to this fund but subsequently transferred to Local Funds.

13. The following abstract statement shows the area of the old plantations and number of trees planted up to the close of 1873-74 and during 1874-75.

Items.	Old Plantation.		New Plantation.	
	Extent in Acres.	Number of Trees planted up to close of 1873-74.	Extent in Acres.	Number of Trees planted in 1874-75.
Jungles	765,331	518,585	211	28,289
Fuel Reserves	217,005	1,961,809	675	913,481
Plantations on Channel Banks ...	2,402 + Mls. 402 Yds. 728	1,173,804	...	434
Village Topes	5,919	2,003,185	596	136,473
Nurseries	86	206,041	19	1,148,330
Total ...	990,743 + Mls. 402 Yds. 728	5,863,424	1,501	2,227,007

The figures above given do not tally with those entered in last year's report, but correspond with the particulars furnished by Collectors in their reports for 1874-75. An endeavour will be made to procure more trustworthy information before the submission of the report for 1875-76.

14. Nanul Grass Fund.—The following statement shows the receipts and charges of this fund :—

Districts.	Balance at the beginning of the year.	Receipts.	Total including balance.	1873-74.			Charges.	Charges of 1873-74.	Balance.
				Balance.	Receipts.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Kistna	5,778	3,719	9,497	7,711	2,308	10,019	3,732	4,241	5,775
2. Nellore	863	414	1,277	1,074	...	1,074	136	211	1,141
3. Chingleput ...	97	2	99	97	...	97	...	...	99
4. North Arcot ...	102	...	102	102	...	102	...	...	102
5. Tanjore	475	2,492	2,967	— 451	2,106	1,655	1,067	1,180	1,900
6. Trichinopoly ...	10,967	4,049	15,016	5,785	5,214	10,999	2,796	32	12,220
7. Madura	196	212	408	469	26	495	269	299	139
8. Tinnevelly ...	2,633	2,205	4,838	— 66	4,278	4,212	2,187	1,579	2,651
9. Coimbatore ...	297	185	482	268	479	747	16	450	416
10. Salem	1,540	1,060	2,600	1,558	947	2,505	710	965	1,890
Total ...	22,948	14,288	37,236	16,547	15,358	31,905	10,903	8,957	26,333

15. The balance at the beginning of the year was Rupees 22,948 and the actual collections aggregated Rupees 14,288, making a total of Rupees 37,236. The expenditure was Rupees 10,903, leaving a balance of Rupees 26,333 at the close of the year.

16. The actual receipts during the year were Rupees 1,070 less and the expenditure Rupees 1,946 more than the receipts and charges of the previous year. The increase and decrease under both heads are small and do not call for any special remark.

17. No transfers of any portion of this fund to "Irrigation Revenue" were made in the year under report except in the Kistna District, where it appears that a portion of the receipts was credited to the new head of account. In the case of the six districts named in the margin, the Board have issued instructions to make over the balances which remained to the credit of the fund on the 1st April 1875. As regards the remaining four districts, the Board are in correspondence with the Collectors concerned.

Kistna, Chingleput, North Arcot, Tanjore, Madura, and Tinnevelly.

18. Pound Fund.—The subjoined statement shows the receipts and charges of this fund :—

Districts.	1873-74. Balance at the beginning of the year.	1873-74. Actual collections.	1873-74. Total including balance.	Charges. Establishment, &c.	Charges. Constructing and repairing Pounds.	Charges. Amount transferred to Surplus Pound Fund.	Charges. Total.	1873-74. Total Charges of 1873-74.	1873-74. Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	761	2,729	3,490	1,267	352	1,000	2,619	2,144	871
2. Vizagapatam ...	359	3,062	3,421	1,026	333	1,355	2,714	4,105	707
3. Godavery	297	21,353	21,650	5,131	611	15,570	21,312	16,366	338
4. Kistna	1,486	26,512	27,998	14,428	1,029	9,753	25,210	27,482	2,788
5. Nellore	27,267	20,892	48,159	11,594	551	10,000	22,145	29,404	26,014
6. Cuddapah	738	6,102	6,840	221	440	5,200	5,881	10,124	959
7. Bellary	3,302	13,131	16,433	544	681	12,557	13,783	24,714	2,650
8. Kurnool	1,827	8,883	10,710	294	498	7,623	8,415	11,835	2,295
9. Chingleput ...	2,258	6,881	9,139	3,318	347	2,885	6,550	4,598	2,589
10. North Arcot ...	...	6,863	6,863	1,962	176	4,725	6,863	6,631	...
11. South Arcot ...	321	10,049	10,370	5,950	126	3,138	9,214	11,069	1,156
12. Tanjore	2,772	22,497	25,269	11,360	454	10,955	22,769	21,129	2,500
13. Trichinopoly ...	2,588	10,178	12,766	2,536	933	7,206	10,675	8,507	2,091
14. Madura	11,434	15,974	27,408	4,630	1,215	9,000	14,844	14,121	12,564
15. Tinnevelly ...	5,038	16,372	21,410	8,272	418	8,000	16,690	17,763	4,720
16. Coimbatore ...	5,763	9,936	15,699	1,195	2,010	5,763	8,968	11,016	6,731
17. Nilgiris	199	893	1,092	510	...	447	957	1,409	135
18. Salem	1,379	12,210	13,589	5,737	780	6,202	12,719	13,519	870
19. South Canara ...	1,658	937	2,595	50	161	1,460	1,671	318	924
20. Malabar	233	4,387	4,620	2,012	566	1,135	3,713	2,347	907
Total ...	69,680	2,19,841	2,89,521	82,037	11,701	1,23,974	2,17,712	2,38,601	71,809
	98,899	2,09,382	3,08,281						

19. The assets of this fund show a decrease of Rupees 18,760 as compared with those of the preceding year, but the actual collections in the year were Rupees 10,459 more than in the previous year. The increase is large in the Godavery, Madura, and Malabar Districts, and is attributed to the following causes:—An increase in the number of pounds and cattle impounded, and the inducements to a zealous discharge of duty offered by the system of payment of commission to Poundkeepers.

20. The necessity for the retention of the large balances in Nellore and Madura should be explained by the Collectors of those districts.

21. The actual expenditure during the year amounted to Rupees 2,17,712, which is Rupees 20,889 less than in the previous year. It may be classified as follows:—

—	1873-74.	1874-75.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Establishment and Miscellaneous charges ...	74,125	82,037	7,912	...
Construction and repair of Pounds	13,678	11,701	...	1,977
Amount transferred to Surplus Pound Fund ...	1,50,798	1,23,974	...	26,824
Total ...	2,38,601	2,17,712	7,912	28,801

22. The increase under Establishment and Miscellaneous charges is chiefly due to the additional number of pounds established and the consequent employment of a larger number of Poundkeepers, and to an increase in the remuneration of Poundkeepers in the shape of commission.

23. The amount transferred to Surplus Pound Fund was Rupees 1,23,974 or Rupees 26,824 less than in the previous year. The subjoined statement shows the districts in which the increase or decrease was noticeable:—

Districts.	In 1873-74.	In 1874-75.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Godavery	12,080	15,570	3,490	...
Kistna	12,308	9,753	...	2,555
Nellore	20,000	10,000	...	10,000
Cuddapah	9,600	5,200	...	4,400
Bellary	23,372	12,557	...	10,815
Kurnool	11,188	7,623	...	3,565
Madura	12,738	9,000	...	3,738
Tinnevelly	5,100	8,000	2,900	...
Malabar	190	1,135	945	...
	1,06,576	78,838	7,335	35,073
Total variations in the other Districts ...	...	...	5,178	4,264
	...	...	12,513	39,337
	...	...	...	12,513
Net decrease ...	...	...	...	26,824

24. The number of pounds maintained in the several districts during the year was 5,543 as shown below:—

Districts.	Number.	Districts.	Number.
1. Ganjam	133	12. Tanjore	135
2. Vizagapatam	98	13. Trichinopoly	125
3. Godavery	264	14. Madura	458
4. Kistna...	872	15. Tinnevelly	622
5. Nellore	337	16. Coimbatore	478
6. Cuddapah	302	17. Nilgiris	6
7. Bellary	271	18. Salem	132
8. Kurnool	247	19. South Canara	27
9. Chingleput	117	20. Malabar	407
10. North Arcot	167		
11. South Arcot	345	Total ...	5,543

25. Surplus Pound Fund.—The statement given below shows the receipts and charges of this fund:—

Districts.	Balance at the beginning of the year.	Surplus amount transferred from Pound Fund.	Total including balance.	Charges.				Balance.
				Amount transferred to Government Farms.	Amount transferred to Local Funds.	Amount transferred to Municipalities.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	...	1,000	1,000	500	500	...	1,000	...
2. Vizagapatam	167	1,355	1,512	885	646	31	1,512	...
3. Godavery	...	15,570	15,570	7,785	7,618	167	15,570	...
4. Kistna	527	9,753	10,350	5,175	4,771	404	10,350	...
5. Nellore	...	10,000	10,000	5,000	5,000	...	10,000	...
6. Cuddapah	...	5,200	5,200	2,600	2,600	...	5,200	...
7. Bellary	...	12,557	12,557	6,279	6,000	278	12,557	...
8. Kurnool	...	7,623	7,623	3,815	3,750	58	7,623	...
9. Chingleput	...	2,885	2,885	1,443	1,364	78	2,885	...
10. North Arcot	...	4,725	4,725	2,363	2,290	73	4,725	...
11. South Arcot	...	3,138	3,138	1,569	1,500	69	3,138	...
12. Tanjore	...	10,955	10,955	465	9,622	868	10,955	...
13. Trichinopoly	...	7,206	7,206	3,603	3,500	68	7,171	35
14. Madura	6,616	9,000	15,616	4,106	4,000	106	8,212	7,404
15. Tinnevelly	...	8,000	8,000	4,000	3,732	268	8,000	...
16. Coimbatore	...	5,763	5,763	2,881	2,815	67	5,763	...
17. Nilgiris	...	447	447	223	...	224	447	...
18. Salem	...	6,202	6,202	3,101	3,000	101	6,202	...
19. South Canara	...	1,460	1,460	730	...	730	1,460	...
20. Malabar	...	1,135	1,135	1,135	...	...	1,135	...
Total ...	7,370	1,23,974	1,31,344	57,608	62,708	3,589	1,23,905	7,439

26. The balance of the fund at the beginning of the year was Rupees 7,370 and the amount transferred to its credit from the Pound Fund Rupees 1,23,974, making a total of Rupees 1,31,344. The charges amounted to Rupees 1,23,905.

Districts.	Government Farms.	Local and Municipal Funds.	Difference.
	Rs.	Rs.	Rs.
Vizagapatam ...	835	677	158
Kurnool	3,815	3,808	7
Tanjore	465	10,490	10,025
Trichinopoly ...	3,603	3,568	35
Malabar	1,135	...	1,135

27. In the districts marginally noted, the amounts transferred to Government Farms do not correspond with those made over to Local and Municipal Funds.

28. The difference in Vizagapatam, Rupees 158, is due to the balance of the remittance to credit of Government farm appertaining to the previous year having been credited in the year under review.

29. No reason is assigned for the difference in the Kurnool District. The amount however is trifling.

30. The difference in Tanjore is owing to an adjustment made in the year to correct an unequal division of the Surplus Pound Fund between the Local Funds and Government Farms in 1871-72 and 1872-73.

31. In Trichinopoly, the difference, *viz.*, Rupees 35, is shown as balance instead of its being credited to Local Funds.

32. In Madura, a balance of Rupees 7,404 is shown at the close of the year against Rupees 6,616 at the end of 1873-74. Under existing orders, no balance should be left under Surplus Pound Fund. The Collector should arrange for an equal distribution of the whole of the surplus.

33. In Malabar, the difference, Rupees 1,135, is caused by the Accountant-General having omitted to debit the amount in his accounts as explained in the Collector's letter, dated 29th May 1876, No. 137. The necessary adjustment will be made in the accounts of 1876-77.

34. Public Bungalow Fund.—This fund comprises the transactions of the Travellers' Bungalows at Pondicherry, Pothanore, and Bhowany. The subjoined statement shows the receipts and charges of the fund:—

Districts.	Balance at the beginning of the year.	Receipts.			Total including balance.	Charges.				Balance.
		Fees, &c.	Grant in aid.	Total.		Establishment.	Construction and Repair of Bungalows, &c.	Amount transferred to other districts.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
South Arcot... ...	— 62	...	...	...	— 62	33	...	...	33	— 95
Coimbatore	— 651	2,464	...	2,464	1,813	156	173	...	329	1,484
Total ...	— 713	2,464	...	2,464	1,751	189	173	...	362	1,389

35. No fees are collected in the first-named bungalow. The charge of Rupees 33, plus the minus balance of Rupees 62 entered against it, is the batta paid to the sepoy attached to the bungalow. In their Order, dated 25th March 1875, No. 655, the Government approved the Board's proposal to transfer it to the

management of the heirs of the founder, and to adjust the charges up to the close of the year under report from Provincial Funds. The total charge of Rupees 95 has accordingly been adjusted in 1875-76.

36. The bungalow at Pothanore yielded Rupees 146 or Rupees 71 less than in the previous year in the shape of fees from travellers. The cause of the decrease in the receipts is due to the fact that only 111 travellers halted at the bungalow against 155 in 1873-74. Government have in their Order, dated 15th January 1876, No. 93, directed the transfer of the bungalow to the Coimbatore Local Fund Board.

37. A sum of Rupees 200 was realized on account of the Bhowany Bungalow which is in the occupation of a Range Officer of the Public Works Department against Rupees 335 in 1873-74. The decrease is due to the fact of large arrears of rent having been recovered from the Irrigation Range Officer in the latter year. In their Order, Revenue Department, dated 18th May 1876, No. 640, the Government approved the transfer of the bungalow to the head "Civil Buildings," and directed the abolition of the Bungalow Fund.

38. In the Accountant-General's statement, transactions on account of this fund are shown against the districts noted in the margin also; but of these, the balances appertaining to Madura, Nilgiris, and South Canara were adjusted in the year under report, and the Board have called upon the Collectors of the remaining districts to report why steps have not been taken to adjust the balances appearing against them.

Kistna.
Bellary.
Madura.
Nilgiris.
Salem.
South Canara.
Malabar.

Board's Proceedings, dated 19th May 1876, No. 1,305, paragraph 5.

39. Endowment Fund.—This fund embraces the transactions of ten Chuttrums, three having been transferred to the Local Fund Boards in Tinnevelly since last year's report, one Lungerkhana, and one Charitable tank as shown in the subjoined statement.

Districts.	Number of Chuttrums.	Number of Lungerkhanas.	Number of Charitable tanks.
Kistna	...	...	1
Bellary	1	...	...
Kurnool	...	1	...
Tanjore	7	...	...
Tinnevelly	2	...	...
Total...	10	1	1

40. In the Kistna District, there is a charitable tank at Muttialumpad in the Palnad Taluq which has some Inam lands attached to it. The tank was made over to the Guntoor Local Fund Board in 1875-76 as directed in G.O., Financial Department, dated 19th February 1875, No. 373.

41. In the town of Kurnool, a Lungerkhana is maintained entirely out of the Government grant of Rupees 360 derived from a lapsed Yeomiah which is expended in feeding thirty indigent persons.

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42. Chuttrum Fund.—The following abstract shows the receipts and charges of this fund.

Districts.	Balance at the beginning of the year.	Receipts.			Total including balance.	Expenditure.	Balance.
		Fixed allowance granted by Government.	Miscellaneous Receipts.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Bellary. Munro Chuttrum Fund.	6,087	2,050	...	2,050	8,137	1,963	6,174
1. Bellary. Do. Dispensary Fund ...	3,943	860	1,151	2,011	5,954	4,953	1,001
2. Tanjore	308	692	4	696	1,004	673	331
3. Tinnevelly...	397	..	27	27	424	2	422
Total...	10,735	3,602	1,182	4,784	15,519	7,591	7,928

43. In the Bellary District, the transactions relate to Munro's Chuttrum at Ghooty and the dispensary established in connection with it. The former has a fixed allowance of Rupees 2,050 from Government. The charges, amounting to Rupees 1,963, are made up of—

	Rs.
Annual contribution to the Dispensary	860
Annual instalment to Government towards the loan of Rupees 7,000 for the construction of the Dispensary	600
Establishment	489
Miscellaneous charges	14
	1,963

44. The assets of the Ghooty Chuttrum dispensary amounted to Rupees 5,954 as particularized in the margin and the charges to Rupees 4,953, leaving a balance of Rupees 1,001 at the close of the year. The report of the Medical Officer in charge of the dispensary is herewith submitted for the information of Government. It shows that the in-patients increased from 78 in 1873-74 to 89 in 1874-75 and the out-patients from 1,376 to 1,878. The average daily sick under the head of in-patients was 6·03 against 4·78 in the previous year and under out-patients 20·36 against 35·97. It is stated that out of a total of 89 in-patients treated during the year, 53 dieted themselves. From these results the institution may be said to have worked satisfactorily.

	Rs.	A.	P.	Rs.	A.	P.
Balance on 1st April 1874...				3,942	8	8
Amount transferred from the Government grant to the Chuttrum.	860	0	0			
Local subscriptions	110	0	0			
Contribution from Local Funds ...	824	5	7			
Do. from Municipality ...	216	15	0			
				2,011	4	7
				5,953	13	3

45. In Tanjore, there are seven small chuttrums under private management but receiving grants from Government.

46. In Tinnevelly, the figures represent the transactions of the Kurumboli Uttu Chuttrum and Mukkappa Moodelliar's water-pandal. A proposal to transfer the pandal to the Local Fund Board has been submitted to the Board. On receipt of further information called for from the Collector, the proposal will be laid before Government.

47. VILLAGE SERVICE FUND.—The following statement shows the transactions of the fund :—

Districts.	Balance at the beginning of the year.	Receipts.			Total including balance.	Expenditure.	Balance.
		Fees under Act IV of 1864.	Miscellaneous.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Ganjam	167	.....	427	427	594	170	424
2 Godavery	2,68,670	1,67,335	1,30,339	2,97,674	5,66,344	3,32,944	2,33,400
3. Kistna	— 4,417	26,524	95,477	1,22,001	1,17,584	1,22,709	— 5,125
4. Cuddapah	62	.....	669	669	781	605	126
5. Bellary	15,650	.....	8,525	8,525	24,175	1,183	22,992
6. Kurnool	7,48,125	1,44,884	2,18,149	3,63,033	11,11,158	3,41,273	7,69,385
7. Chingleput.....	1,507	.....	12,407	12,407	14,014	12,134	1,880
8. North Arcot	17,707	.....	1,35,506	1,35,506	1,53,213	1,13,763	39,450
9. South Arcot	25,941	.....	2,44,645	2,44,645	2,69,686	2,44,931	21,755
10. Tanjore	— 42,096	1,09,491	2,75,439	2,75,439	2,33,343	2,71,496	— 38,153
11. Trichinopoly.....	20,834	.....	88,584	1,98,025	2,18,859	1,70,251	48,608
12. Madura	773	.....	1,854	1,854	2,627	2,097	530
13. Tinnevelly.....	4,233	.....	90,602	90,602	94,835	47,484	47,351
14. Nilgiris	.....	.....	87	87	87	87	.....
15. Salem	2,38,325	1,37,526	94,592	2,32,118	4,70,343	1,03,064	3,67,279
16. South Canara ...	6,933	.....	33,976	33,976	40,909	34,975	5,934
17. Malabar	27,987	.....	90,844	90,844	1,18,831	86,394	32,437
Total...	13,29,501	5,85,760	15,22,072	21,07,832	34,37,333	18,86,060	15,51,273

48. The balance at the beginning of the year was Rupees 13,29,501 and the actual collections during the year aggregated Rupees 21,07,832, making a total of Rupees 34,37,333. The expenditure amounted to Rupees 18,86,060, leaving a balance of Rupees 15,51,273.

49. The Village Service Cess Act was in operation in the districts noted in the margin. In the last-named district, the Act was introduced in the Tinnevelly and Tenkasi Taluqs, but the cess collections are not shown separately in the accounts.

Godavery, Kurnool, Trichinopoly, Salem, and Tinnevelly.

50. The Collector of the Kistna District enters in his accounts a sum of Rupees 26,524 under "Fees under Act IV. of 1864," but does not state when the Act was introduced and at what rate the cess is levied. He is requested to report on these points.

51. The total receipts under this fund as compared with those of the previous year show an increase of Rs. 11,888. The greater part of this increase occurs in the marginally-noted districts and is explained below :—

Kistna, North Arcot, Trichinopoly, and Tinnevelly.

(1). In the Kistna District, no reason is assigned for the increase, but it is probably due to the collection of the cess.

(2). In North Arcot, it is stated to be due to the exertions of the taluq officials in realizing the full dues.

(3). In Trichinopoly, the increase is due partly to the collection of land-cess on the enfranchised Inams and partly to the interest for two years on the sum of Rupees 1,50,000 invested in Government Securities having been drawn during the year.

(4.) In Tinnevelly, it is attributed to the collection of village-cess at one anna in every rupee of assessment in the settled taluqs of Tinnevelly and Tenkasi.

52. The expenditure during the year exceeds that of the previous year by Rupees 1,11,316 owing to the following causes :—

1*st*.—To a large amount having been adjusted to the credit of "Advances recoverable" in the Godavery District, from which the salaries of village officers were paid in former years, and the entire expenditure of this year having been incurred from this fund instead of from the former source as was the case in the previous year to some extent.

2*nd*.—To the revision of the village establishments in Kurnool resulting in an increase to the salaries of village servants—*vide* G.Os., Nos. 714 and 707, dated 3rd May 1872 and 9th July 1873.

3*rd*.—To payment during the year of arrears of salaries due to village officers in Trichinopoly for the previous year.

4*th*.—To the disbursement of a larger amount on account of pay of village servants in Madura.

52. Of the net balance of Rupees 15,51,273, the bulk occurs in the districts marginally noted.

	Rs.
Godavery	2,33,400
Kurnool	7,69,385
Salem	3,67,279

53. Certain proposals of the Collector of the Godavery District for the utilization of the balance in that district have been remitted to him for revision. He should dispose of the matter at an early date.

54. Of the balance in Kurnool, Rupees 6,67,978-2-10 have since been invested in Government Securities of the 4 per cent. loan under G.O., Revenue Department, dated 3rd March 1875, No. 348. Proposals for utilizing the available balance and reducing the cess were submitted to, and sanctioned by, Government in their Order, Revenue Department, dated 31st March 1876, No. 453.

55. The balance in Salem was reduced considerably after the close of the year by an investment of Rupees 2,30,900 in Government Securities, and steps have more recently been taken to invest a further sum of two lakhs in Government paper.

56. CANAL AND FERRY FUND.—This fund exists in three districts only and the subjoined statement shows the receipts and charges of the year :—

Districts.	Balance.	Receipts during the year.	Total including Balance.	Expenditure.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Godavery	42,704	18,594	61,298	1,849	59,449
Kistna	5,204	3,990	9,294	1,855	7,439
Tanjore	21,518	7,914	29,432	7,391	22,041
Total ...	69,526	30,498	1,00,024	11,095	88,929

57. The receipts amounted to Rupees 30,498, which sum, together with the opening balance, Rupees 69,526, makes a total of Rupees 1,00,024. The expenditure was Rupees 11,095, leaving a balance of Rupees 88,929. The slight increase in the receipts over those of the previous year does not call for any remark. A very large portion of the increase under expenditure, *viz.*, Rupees 6,670, occurs in Tanjore and represents the outlay incurred on account of the canal between Negapatam and Vedarniem which was formerly maintained from Local Funds, but was transferred to Special Funds under the authority of G.O., Financial Department, dated 5th October 1874, No. 1,679.

58. With the above exception and the Yenugavanilanka and Antervidi ferries in the Godavery District to which Act I. of 1870 was made applicable under G.O., Revenue Department, dated 21st August 1874, No. 1,056, there was no other extension of the Act during the year under report.

59. IRRIGATION CESS FUND.—The following abstract statement shows the transactions of this fund :—

Districts.	Balance.	Receipts during the year.	Total including Balance.	Expenditure.	Balance.
	RS.	RS.	RS.	RS.	RS.
Trichinopoly	11,138	12,071	23,209	9,662	13,547
Madura	176	556	732	400	332
Coimbatore	23,493	11,199	34,692	30,238	4,454
Total ...	34,807	23,826	58,633	40,300	18,333

60. COCHRANE'S AND SADRAS CANAL FUND.—The receipts and charges of this fund are shown below :—

Receipts.

	RS.	
Balance on the 1st April 1874	—	7,053
Toll, &c., collected from boats navigating Cochrane's and Sadras Canals		33,845
Total...		26,792

Charges.

	RS.	
Deepening the Northern and Southern Canals ...	3,980	
Maintenance of the Northern and Southern Canals...	12,184	
Establishment	8,630	
Miscellaneous Charges	348	
		25,142
Balance...		1,650

61. The receipts show a decrease of Rupees 9,939 as compared with those of the previous year, due to diminished receipts from tolls in consequence of the transport of a smaller quantity of salt from the northern pans to Madras.

(A true Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with file of printed reports of Collectors.

,, all Collectors.
,, the Accountant-General.

1159/77

Exd. W. J. Lewis.

Read 30 July 1876
Last

1876.

Board of Revenue,

MADRAS.

PROCEEDINGS, 4TH JULY 1876, No. 1,704.

Received

Encl.

JULY.

No. 1,704.

Special Local Funds—under Board's control.—Submitting to Government report on operations of — for 1874-75.

GO 24th August/76
No 1159

No 1159 Read 21st August 1876

Read Board's Proceedings 4th July 1876. No 1704.

With these Proceedings, The Special Fund Report for 1874/75 is submitted by the Board of Revt. fifteen months after the close of the year to which it relates. The Government note the explanation furnished with the Board's Proceedings 19th Aug 1876 No 1305 & direct that the report for 1875/76 must be furnished within the time prescribed by the Rules viz: 1st Dec: 4/73 para 76

In the subjoined abstract are compared the transactions of General Funds in 1873-74 & 1874/75.

	Opening balance		Receipts		Total		Expenditure		Balance
	1873/74	1874/75	1873/74	1874/75	1873/74	1874/75	1873/74	1874/75	1874/75
1. Temple Cess Fd.	268490	209058	166892	154615	435382	363673	226724	223140	140533
2. Kamul Fund Fd.	16847	22941	15358	10288	31905	37236	6957	10903	26333
3. Pound Fd.	9899	6960	209382	219841	304281	289521	238601	217772	69680 71809
4. Public Bungs Fd.	1253	-718	553	2464	1806	1751	2579	362 -713	1389
5. Endowment Fd.	46592	11002	12865	5181	59457	16183	48455	8034 11002	5149
6. Village Sers Fd	1008301	1329571	2095944	2107832	3104245	3437333	1774744	1862050 1329571	155/275
7. Canals Fund Fd.	44047	69526	29904	30498	73951	100024	4425	17095 69526	69529
8. Irrigation Cess Fd.	33469	34807	23014	23826	56483	58633	21676	40300 34807	18333
9. Cochrane's Tank canal Fd	250	-7053	43744	33845	44034	26792	51087	25142 -7053	1853

G.O. 5th July 1876. No 894.

It is observed that in the abstract attended to para 2 of this Do. ending 31st March the transactions of the "Surplus Pound Fund" are shown separately from those of the Cattle Pound Fund; as regards the former was distinct from the latter. On the contrary the Surplus Pound Fund is only a branch of the general cattle pound Fund which includes the receipts & charges shown against them comprised in the receipts & charges shown against Cattle Pound Fund. The repetition is therefore erroneous & misleading & should be avoided. The particulars furnished in para 25 are however not usable; & should be continued to be given. The Surplus Pound Fund being mainly intended for distribution between Govt. Farms Local Fund Cattle & municipalities, there will be necessarily for a balance of Rs 7370 being kept in hand at the beginning of the year. The bulk of it appertains to Madura & the remainder to two [illegible] stations. These entries

* 6616 Madura
157 Surplus
597 Kistnah
7370

* for farms Local Fd cattle & municipalities.

have been explained. The transactions of the year as per statement 7 of Madura, absorbed those in the two other Dists & left a balance of Rs 35 in Trichinopoly. The Board in para 3 remark on this balance & refer to the desirability of getting rid of them. When they are disposed with, the transactions of the Surplus Pound Fund will be confined to the distribution of the annual receipts from the Pound Fd. between the three heads entitled & any others that may hereafter be added: or in other words, the details of Col. 3 of charges in the Statement appended to para 18 will alone have to be furnished.

Jungle conservancy. The amount available for expenditure during the year was less than half of the previous year owing to small opening balance, & to shortness of receipts in Nellore, (as explained & taken at 24 thousand in para 7. The explanation called for

Mrs Brown Ref ab. 267

Cs of the income is derived from the Sale of trees. The distribution of this income is very irregular as regards Distts equal to Rs 8,85 in 7706 in Salem & Coimbatore Districts & a few hundreds in three Districts. The system observed in these is explained.

(1) Godavery, Kistnah. Nellore accot; Salem accot; & Chingleput

(2) Tinnevelly, Combatore & Salem.

(3). Ramnad. Cuddapah & S. Canara.

(4) Bellary. Chingleput & Tanjore

Rs 6,394 — & Krishna Rs 5,743

toputher with the System pursued in each Distt:

Mrs Brown Ref ab. 22 p Ct of the income, & The Cess on fuel Yields returns which vary markedly in the different Dts. Only in (1) Godavery Distts, the receipts from that source exceed 3 000 Rs. in (2) three Districts, they are nil; in (3) three more, less than 100 Rs & in 4 less than 1000. — The highest amount, viz Rs 7590, was realized in the Chingleput, Nellore & Kistna Districts, where produce is sold at Madras & Cuddapah.

The plantations are fully explained in former reports & the causes at work on the Chingleput raising the receipts which should be stated. Impressions showing the extent of the jungles consumed in each Dt will be particularly useful. Fees from charcoal burners, which yielding Rs 1757, will hereafter produce considerably more from the operations of G.O. dy 20 July 1876 No 979

& being drawn upon the Collectors Office. Rs 64515.

However standing the above explanations noticed above, the expenditure fell short of that of 1873/74 by only Rs 3584, the opening balance of the year having been Rs 115979/80 The amount expended on improvement & maintenance of existing topes was Rs 106857 against Rs 60234. while that incurred in the formation of fresh plantations & Topes was only Rs 23807 against Rs 83347 in the previous year. The planting operations are to be very limited during the year; but yet Rs 2227007 have been planted on 1501 acres, while 11482 trees were planted on 13788 acres in 1873/74 — There appears a large deficiency in the acreage of old plantations shown in this & last report. The Fund comprises the sale proceeds of the cuttings from Ramnad & Coimbatore reed plantations reserved on the Tank & channel banks for their protection & is expended on the maintenance & the general extention of the plantations. It has been resolved to transfer this fund to Irrigation

10.7 per Cent — on Cuddapah on fresh plantation; 4.8 p C. on maintenance &c 22 p C. on Nellore Chingleput & 19.4 p C. on Kistnah Coimbatore &c. The two latter items appear by careful investigation —

Mr Forest Conservator that the Govt are endeavouring to procure more funds for the formation as & the administration of the Forest items of local taxation — A recent report has shown that in one Dist. Rs 11000 have been spent on a plantation which has had to be sold for Rs 1000. in order to avoid further loss.

Mr Brandis

Mr Forest Conservator that the Govt are endeavouring to procure more funds for the formation as & the administration of the Forest items of local taxation — A recent report has shown that in one Dist. Rs 11000 have been spent on a plantation which has had to be sold for Rs 1000. in order to avoid further loss.

Mr Brandis

salien revenue. The sanction
ment which has been
effected in the accounts
of 1875/76.

Pound Fund. The actual
collections of the year ex-
ceeded those of the previous
year by Rs. 10489; but the
available assets were consi-
derably less than the
opening balance of the number
of pounds maintained
from Rs. 5327 to 5543 & the amount
transferred to the Surplus
Pound Fund fell from 150798
to 123905.

Bungalow Fund. The transac-
tions under this Fund relating
to three Bungalows recently
ordered to be removed from their
heads, are petty, & call for no
remark. The balances reported
in para 58 should be speedily
adjusted. The delay should be
explained.

Endowment Fund. The institu-
tions maintained from this
fund are only a few in number,
excluding those proposed to be
transferred to the Local Fund Boards

Mr de 26.19 November 74 No 3276 & 3277
& dated 1875 No 928 do.

The average collections of all
Districts appear to be about Rs
10,000 a year but 1873/4 - 10,469
the range from 1874/5 - 10,992
26500 - Kristna
to 7987 - Canara
in a manner that
suggests differences
of administration that
call for special inquiry

Memo
If my Hon: Colleague the
Secretary will permit it I would like to draw
the attention of the Board of
Collectors to the importance of
administering the Fund with
a view establishing the means
of effective veterinary in-
spection & Conservancy of
Farm Stock &c. &c. &c. which
in every District some means
of treating &c the valuable
Live Stock for the Surplus
Pound Fund & I think that
if this prospect were held
out, Collectors & people
would alike respond -

Village Sanitation Rs.

The Village Sanitation - Where
thoroughly organized & liberally
administered, and legislation so ad-
justed that not beyond a fair
working balance should appear
in any District -

any thing practical beyond
the employment of one Sanitary
Inspector for every

This had better be treated

Remains one in Bellary,
another in Kurnool, 7 in
Tanjore & one in Trichinopoly.
The receipts of these institu-
tions comprise for the most
part fixed allowances
granted by Government -
The Board of Revenue will
report whether some means
cannot be devised for dis-
pensing with this Pound Fund.
It is observed that the seven
small chattrams in Tanjore
are under private management
but almost wholly supported
by Government.

This is the largest & most con-
siderable of our Penal Funds -
The assets at its credit are
increasing year after year.
& the attention of the Collectors
urgently directed
should be requested to its
proper administration -
The amount of other than Cess
collections separately in
Trichinopoly should be ex-
plained - The Government
take what attention has been
given to the proper utilization
of the large balances in

Godavery, Kurnool & Sa[illegible] canal & ferry Fund. Act I of 1870 was applied during the year to the ferries in the Godavery Dt.; & to the canal between Nagapalam & Vedaranniam in Tanjore. Expenditure to the extent of Rs 6670 was incurred on this account. in the year under review.

Irrigation Cess Fund. This fund represents the collections from cess voluntarily paid by ryots holding lands under certain tanks in three districts in lieu of customary labor. The receipts from this source are about the same as those of the previous year; but the expenditure was nearly double - Some information had been furnished in regard to this increase. The balance at the credit of this Fund was raised from Rs 34807 to Rs 38337 —

Ans The Bd of R & Collectors bear bear in mind that the object of the Law is not to and that the necessity for large investments should come under needful taxation indicates management —

× Tuchumpoly. Madura. Coimbatore.

11 To the Board of Revenue
5 The Financial Officer
21 The Commissioner of
21 The Civil Dept.
1 Reclamation Pamphlet