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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.	837	~~Press~~
B.P. No.		Mis.
Dated	6-4-1876	197

Not to be folded or roughly handled

No. 621.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th March 1876.

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

Read Proceedings of the Board of Revenue, dated 6th January 1876, No. 25, submitting statement of estimated Receipts and Charges of Special Local Funds for 1876-77.

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

Miscellaneous.

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

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

2. *Jungle Conservancy Fund.*—The receipts estimated under this fund for the ensuing year amount to Rupees 2,21,540

against Rupees 1,48,720 for the current year, and the increase occurs chiefly in Nellore* where apparently a large return is anticipated from firewood plantations under departmental management.† In

† G.O., 13th January 1876, No. 53.

Kurnool the available assets of this fund are not sufficient for the completion of the wells required for watering the existing topes, and provision is, therefore, made for a contribution of Rupees 2,000 from the Surplus Pound Fund in the same manner as in the current year's Budget.

3. Inclusive of the probable balance at the close of 1875-76, the estimated assets for the ensuing year amount to Rupees 3,53,495 and the expenditure proposed to Rupees 2,68,564, leaving a balance in hand of Rs. 84,931. The whole of

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

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

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

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

	Godavery.	Tinnevely.
	Rs.	Rs.
Opening balance	9,574	6,390
Receipts	4,720	8,270
Total	14,294	14,660
Expenditure	4,742	6,011

5. *Cattle Pound Fund.*—The receipts added to the opening balance make up a total of Rs. 2,81,677, of which Rs. 1,25,020 are allotted for the up-keep of pounds, and Rs. 1,21,740 are proposed to be transferred to the Surplus Pound Fund, reserving a balance of Rs. 31,917 for the current expenses of the pounds.

Compared with the estimate for current year, there is an increase in the receipts of Rs. 11,480 and in charges (Pound Establishments) of Rs. 12,770. The balance reserved in Nellore (Rupees 11,021) is unnecessarily large, and the Board's call for report why it should not be transferred to the Surplus Pound Fund is approved.

6. *Village Service Fund.*—This fund consists of the proceeds of the cess levied under the Village Cess Act, where it has been introduced, of amounts assessed

under settlements elsewhere, of quit-rent on unenfranchised Village Service Inams, and of established charges on Land-revenue for village service.

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

† *Vide* printed Budget Statement.

The bulk of the probable balance at the close of the ensuing year is distributed among the five districts named in the margin. The Board are in correspondence with the Collector of Godavery with respect to the employment of the surplus which has accumulated in that district (G.O., 28th July 1875, No. 1,137), and they will be requested to expedite the submission of their proposals. The investment of the available surplus in Salem and Kurnool has been sanctioned

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

in G.O., dated 3rd March 1875, No. 348, and it is presumed that the sum of Rs. 10,55,258 provided in the Regular Estimate for the current year for this purpose refers to these two districts. The Government desire to have a report as to how it is proposed to employ the balances which will still remain in hand in these districts as shown in the present Budget lists, as also the balance in Tinnevely. It is observed that in Trichinopoly Rs. 1,50,000 have been already funded* in Government securities, and that the probable balance is less than half a year's ordinary charges of Rs. 1,71,110. In Salem and Tinnevely the village establishments have not yet been re-organised.

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

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

8. *Public Bungalow Fund.*—The great majority of the public bungalows

† Halting places for travellers.

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

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

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

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

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

11. The total expenditure proposed, including the usual charges incidental to the up-keep of canals and ferries, amounts to Rs. 72,250, while the available assets made up of an opening balance of Rs. 1,05,452 and the estimated receipts of the year, i.e., Rs. 31,260, amount to Rs. 1,36,712; thus leaving still a large balance of

Rs. 61,462. The balance of Rs. 35,669* in Godavery is apparently reserved for future outlay on the remaining portion of the canal project abovementioned; it being presumed that the sum of Rs. 40,000 provided in the estimate for 1876-77 is as much as can be spent thereon in one year. It is observed, however, that the details of the proposed expenditure in this district do not show

any provision for ferry establishments and repairs of boats.

12. *Cochran's and Sadras' Canal Fund*.—The Budget Estimate of this fund having been considered and passed in the Financial Department in G.O., dated 30th December 1875, No. 2,523, any review of it in the Revenue Department seems unnecessary. It is observed, however, that the sanction accorded in G.O., Financial Department, dated 4th January 1876, No. 4, for the payment of compensation (Rs. 3,000) for land taken up for the East-Coast Canal prior to the introduction of the Provincial services system reduces, as therein shown, the opening balance of this fund for the coming year to Rs. 10,730, the total assets, including the receipts of the year, to Rs. 55,780, and the balance at the close of the year to Rs. 1,410.

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

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

(True Extract.)

(Signed)

D. F. CARMICHAEL,

Secretary to Government.

COMMUNICATED to all Collectors for their information and guidance.

2. The attention of the Collectors of the Godavery and Tinnevely Districts is called to the concluding part of paragraph 4 of the Government Order, observing that the proportion of the proposed expenditure to the available assets is small.

3. With reference to paragraph 6 of the order, the Collector of the Godavery District will expedite the submission of the revised scheme of the Village Establishment in reference to Board's Proceedings, dated 8th November 1875, Miscellaneous No. 10,057.

4. The Collectors of the Salem and Tinnevely Districts are requested to report as to how they propose to utilize the balances of the Village Service Fund. The Collector of the latter district will submit at once the revised schemes of Village Establishments called for in paragraph 4 of the Board's Proceedings, dated

27th January 1876, No. 235. As regards the Kurnool District, the report of the Collector on the revision of the Nigunti Establishment, and the disposal of the available balance of the fund, has been submitted to Government in Board's Proceedings, dated 25th February 1876, No. 568.

5. The contribution to Local Funds of Rupees 12,000 from the Village Service Fund of the Kurnool District for the maintenance of Elementary Schools, which was disallowed in paragraph 9 of the Board's Proceedings, dated 6th January 1876, No. 25, will now be debited to the fund with reference to G.O., Financial Department, dated 11th January 1876, No. 44, reviewing the Local Fund Budget Estimate for 1876-77.

6. The Collector of Coimbatore will, at an early date, submit the special report on the Bhowany bungalow called for in paragraph 8 of the order.

7. The Collector of Madura is requested to furnish the explanation called for in paragraph 13 of the order regarding the opening and closing balances of the Surplus Pound Fund in his district.

(A true Extract.)

W. J. Lewis
Acting Secretary.

To all Collectors, with Government Order.
,, the Secretary to Government, Revenue Department.
,, the Accountant-General.

Exd. W. J. Lewis.

Nº 837
Received. the proposals from Kurnool
regarding the revision of the Nigunti Establish-
ments. have been examined & approved for file.

4/31 March 1876 No. 453

1 To the Secy. to Govt. 28 April

6 April 76.

C. 2-76

Special Local Funds — under Board's con-
trol. — Communicating to all Collectors Govern-
ment Order on Board's Proceedings submitting
statement of Receipts and Charges of — for
1876-77.

Obeyed 16 April 1876

MARCH.
No. 621.

Received

6 April 1876

Obeyed 11 April 1876
Encl.

PROCEEDINGS, 4TH MARCH 1876, No. 621.

BOARD OF REVENUE,
MADRAS.

1876.

Revenue Dept.
Nº 1397