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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. / ~~B.P. No.~~ 533
Press / ~~Mis.~~

Dated 5. 2. 1877 197 .

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
5th February 1877.

No. 138. Read the following Proceedings of the Board of Revenue, dated 25th January 1877, No. 301 :—

THE Board resolve to submit, for the approval of Government, estimates of receipts and charges of the Special Local Funds under their control for the year 1877-78.

2. The following is an abstract of the estimate showing in one view the assets and expenditure of each fund compared with those of the current year:—

Funds.	Balance expected at the beginning of the year.		Estimated Receipts.		Total.		Estimated Charges.		Balance.	
	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.
	RS.	RS.	RS.	RS.	RS.	RS.	RS	RS.	RS.	RS.
Jungle Conservancy Fund	98,890	1,31,955	2,19,050	2,21,540	3,17,940	3,53,495	2,48,240	2,68,564	69,700	84,931
Cattle Pound Fund	32,020	52,267	2,32,610	2,29,410	2,64,630	2,81,677	2,40,800	2,46,760	23,830	34,917
Village Service Fund	6,98,450	7,73,300	22,12,290	21,57,690	29,10,740	29,30,990	22,73,460	21,12,500	6,37,280	8,18,490
Endowment Fund	6,540	7,175	5,385	3,805	11,925	10,980	4,740	4,545	7,185	6,435
Irrigation Cess Fund	27,090	8,937	31,150	21,600	58,240	30,537	35,890	23,900	22,350	6,637
Canal and Ferry Fund	93,700	1,05,452	30,270	31,260	1,23,970	1,36,712	31,250	72,250	92,720	64.462
Cochrane's and Sadras Canal Fund ...	595	13,730	41,900	45,050	42,495	58,780	39,430	54,370	3,065	4,410
Total ...	9,57,285	10,92,816	27,72,655	27,10,355	37,29,940	38,03,171	28,73,810	27,82,889	8,56,130	10,20,282

2. **Jungle Conservancy Fund.**—The receipts of this fund are estimated at Rupees 2,19,050 against Rupees 2,21,540, the estimate of the current year.

3. As in the current year, the Collector of Kurnool has repeated the contribution of Rupees 2,000 from the Surplus Pound Fund without any explanation as to the necessity for this aid. The assets of this fund, including the balance but excluding the contribution of Rupees 2,000, amount to Rupees 4,480, and the proposed expenditure is Rupees 4,700 or Rupees 220 more than the assets. The Board have disallowed the contribution and the excess.

4. The Collector of Tanjore has entered Rupees 9,100 as the receipts of the year, inclusive of a contribution of Rupees 6,300 from the Surplus Pound Fund of the district. In their Order (Revenue Department), dated 25th September 1876, No. 1,354, the Government sanctioned a contribution of Rupees 5,800 from the Surplus Pound Fund for the up-keep of extensive plantations of Casuarinas, remarking that the planting operations should be proportioned to the means available. Hence it is clear that the Government did not intend to continue the grant; but as the Collector states that no new plantations are proposed for the year, and that the operations will be confined to the maintenance of the existing ones, the Board think that a contribution of Rupees 3,300 should be allowed for the ensuing year, and accordingly request the sanction of Government to the transfer of the amount.

5. In Cuddapah, a sum of Rupees 13,400 is entered as receipts from the sale of fruits and other produce of jungles and plantations against Rupees 900 in the Budget of the current year, without explaining the circumstances under which such large receipts are expected. The Collector is requested to do so at once. The fund in this district is estimated to close with a balance of Rupees 7,550.

6. The total expected receipts including the balance, according to the current year's Regular Estimate, amount to Rupees 3,17,940, and the proposed expenditure during the year to Rupees 2,48,240, leaving a balance of Rupees 69,700 in favor of the fund at the close of the year.

7. The Collector of Bellary enters Rs. 5,250 as expenditure in Appendix III of the Special Local Fund Budget estimate, but in his detailed Budget of expenditure he provides for Rupees 6,010. The assets of the fund, including the opening balance, being only Rupees 5,210, the Board have restricted the expenditure to that amount.

8. In South Arcot, a provision of Rupees 1,366 is made for the office establishment attached to the Deputy Conservator of Forests. This amount includes Rupees 684 at Rupees 57* a month, the cost of the additional establishment, &c., proposed by the Collector but disallowed in G.O., Revenue Department, dated 19th December 1876, No. 2,090. This amount has therefore been struck out of the Budget.

	RS.
* 1 Manager	30
Fixed Pony allowance	10
2 Peons at 6 Rupees each	12
Increase to the pay of office Clerk from Rupees 15 to 20	5
	57

9. In Tinnevelly, provision is made for Rupees 3,556 for planting five new topes, and for Rupees 180 for a clerk on Rupees 15 a month for the Collector's Office. These items are disallowed with reference to Board's Proceedings, dated 22nd November 1876, No. 2,924, in which they remarked that tope planting has proved a failure in the district, and that operations should be confined to conserving and fostering natural growth on lands unfit for cultivation and maintaining the already existing plantations. The proposed expenditure will be reduced to Rupees 5,760.†

	RS.	RS.
† As per Collector's Budget.		9,504
Add pay of a Watcher for the Strivi-guntum tank bank in the Tenkarei Taluq omitted in the details of the Budget under Item No. 6		36
		9,540
Brought forward		9,540
Deduct—		
Difference between Rupees 120 and 75 on account of Controlling Establishment at the Board's Office ...	45	
Pay of a Clerk disallowed...	180	
Planting new topes do. ...	3,556	
		3,781
		5,759 or
in round numbers ...		5,760

10. It will be seen that the balances in all the districts are small except on those noted in the margin.

Godavery.
Cuddapah.
North Arcot.
South Arcot.
Tinnevelly.
Salem.

11. The Collector of North Arcot states that he reserves the balance to meet unexpected demand on the fund, but the amount is too large to be left idle. The balance in South Arcot is partially due to increased collections from large felling in plantations, to be undertaken by Mr. Wooldridge, to bring the receipts of the year up to the proposed expenditure. As observed by the Collector, the necessity for felling on an extensive scale is not clear as there is a balance of Rupees 6,440 expected at the close of the year. It is presumed that felling of unripe trees is not contemplated by Mr. Wooldridge, and that he will take care that felling is not undertaken at all unless it will pay better to fell the trees now than to preserve them for further growth. The Collector of Tinnevelly has lately submitted a scheme for planting the railway stations in his district, which the Board have sanctioned. These proposals, of which the exact is not yet ascertained, will greatly reduce the balance of the district. The balance in Salem is being gradually reduced, the expenditure in each year being greater than the receipts. The Collectors of the remaining two districts not having assigned any reason for retaining such large balances are requested to submit proposals for utilizing them after the commencement of the ensuing year.

12. **Cattle Pound Fund.**—The total assets of the fund including the balance are estimated at Rupees 2,64,630, and the charges at Rupees 2,40,800, leaving a balance of Rupees 23,830.

13. In the Godavery District, no opening balance is shown under this fund, but the balance should be Rupees 3,590 as shown in the margin. The error has been rectified in this office.

	RS.
Actual opening balance taken in the regular estimate of the current year.	735
Estimated receipts including debt accounts as per do.	23,740
	24,475
Estimated expenditure including debt accounts as per do.	20,890
	3,585
or in round numbers...	3,590

14. Under Expenditure nothing is shown against "Collection of Cattle Trespass Fines" in the Ganjam, Cuddapah and Coimbatore Districts. In the last named district, the net receipts only are shown instead of the gross collections. In the other

two districts commission to Pound-keepers appears to be included under the head "Establishing and [illegible] Pounds." This is incorrect. The gross collections should in future be shown under Receipts, and the charges attendant on collections against "Collection of Cattle Trespass Fines" under Expenditure.

15. SURPLUS POUND FUND.—The expected income of the fund during the year is estimated at Rupees 1,17,700 and the charges at Rupees 1,15,700, leaving a balance of Rupees 2,000. The charges are classified as follows :—

		RS.
1.	Contribution to Government Experimental Farms	53,050
2.	Do. to Municipalities	3,010
3.	Do. to Local Funds	56,340
4.	Do. to the Jungle Conservancy Fund of the Tanjore District...	3,300
	Total ...	1,15,700

16. The balance of Rupees 2,000 appertains to Kurnool and is the sum disallowed in paragraph 3 *supra*. This amount has not been distributed between the Experimental Farms and Local and Municipal Funds as it is not possible to estimate what portion thereof belongs to Municipalities. The Collector will distribute this amount also in due proportion when making the actual transfers.

17. Notwithstanding the repeated instructions of the Board that the distribution of the fund between the Experimental Farms and the Local and Municipal Funds should be made in equal proportions, they observe that the inequality exists in the marginally-noted districts. The special attention of the Collectors concerned is drawn to the Circulars and orders of Government on the subject, and they are requested to carry them out when making the actual transfers, and see that no balance is left unappropriated.

Godavery.
Nellore.
Bellary.
South Arcot.
Tanjore.
Salem.
South Canara.
Malabar.

18. VILLAGE SERVICE FUND.—The estimated receipts of the fund are Rupees 22,12,290, which, added to the balance of Rupees 6,98,450, make a total of Rupees 29,10,740. The charges amount to Rupees 22,73,460, leaving a balance of Rupees 6,37,280 in favor of the fund. The largest of the balances which make up this sum occur in the Godavery and Tinnevelly Districts, and are due to the schemes of the village establishments being held in abeyance pending the receipt of the final orders of Government on a recent correspondence regarding the clubbing of villages.

19. In Vizagapatam Rupees 670 are entered as receipts and expenditure for the first time under Village Service Fund. This amount represents the sum to be credited to this head from the quit-rent to be imposed on the Cutwal Inams of Ankapilly, the enfranchisement of which was sanctioned in G.O., Revenue Department, dated 20th September 1875, No. 1,379. The whole of the receipts are shown as expenditure, it being proposed to re-organize the Cutwal establishment.

20. The opening balance of the fund in Kurnool is minus Rupees 51,190 against the estimated balance of Rupees 83,019 shown in the current year's Abstract Budget Estimate as will be seen from the following figures :—

—	Budget Estimate for 1876-77.	Regular Estimate for 1876-77.
	RS.	RS.
Opening balance	1,32,159	1,67,180
Receipts	4,00,860	1,65,860
	5,33,019	3,33,040
Charges...	4,50,000	3,84,230
Closing balance ...	83,019	Minus 51,190

The deficit is owing to the receipts as per Regular Estimate being Rupees 2,35,000 less than those shown in the Budget. The decrease is owing to the reduction* of the cess from 1 Anna to 10 Pies in the Rupee and to the distress prevailing in the district, in consequence of which there is very little chance of the original estimated receipts being collected. As the fund opens with a minus balance of Rupees 51,190, and as it is expected, according to the Collector's estimate, to close with a deficit of Rupees 88,980 without taking into account the deficit of Rupees 51,190, the Board have disallowed the proposed contribution of Rupees 12,000 which has been included in the Local Fund Budget now before Government to Local Funds for the maintenance of elementary schools, and Rupees 88,100 for the construction of village chavadies, by which the proposed expenditure of Rupees 4,66,840 has been reduced to Rupees 3,66,740, and the deficit of Rupees 88,980 to Rupees 40,070. The Collector will state whether the expenditure includes the increased rates of salaries to be given to the Nirganties, Vetties, and Taliaries sanctioned in G.O., Revenue Department, dated 29th November 1876, No. 1852, in 1876-77 and 1877-78. There will probably be a deficit which will have to be met by the sale of some of the securities belonging to the fund.

* G.O., R. D., 31st March 1876, No. 453.

21. ENDOWMENT FUND.—The assets of the fund are estimated at Rupees 11,925, the expenditure at Rupees 4,740, leaving a balance of Rupees 7,185.

22. It will be seen that the Brahmin Chuttrum at Ootacamund is added to the list. This institution was placed in charge of the Local Fund Board under a misapprehension, but it is now brought under special funds, Government having in paragraph 6 of their Order, Financial Department, dated 25th September 1871, No. 486, directed its retention under the management of the Commissioners.

23. IRRIGATION-CESS FUND.—The total receipts of this fund, including the balance at the beginning of the year, are estimated at Rupees 58,240, the charges at Rupees 35,890, leaving a balance of Rupees 22,350.

24. The increase in the receipts and expenditure of the fund over those of the previous year is due to the Korumboo fees in the Salem District having been shown under this head as already noticed in paragraph 69 of the Board's Proceedings, dated 26th January 1877, No. 304, reviewing the Special Local Fund Report for 1875-76.

25. CANAL AND FERRY FUND.—This fund opens with a balance of Rupees 93,700, which, added to the receipts Rupees 30,270, amounts to Rupees 1,23,970. The expenditure aggregates Rupees 31,250, leaving a balance of Rupees 92,720.

26. Under expenditure the Collector of the Godavery District enters Rupees 20,000 in his Regular Estimate against Rupees 59,000 in the current year's Budget and Rupees 20,100 for the ensuing year, of which Rupees 5,000 are for building boats, &c., at the different ferries, and Rupees 100 for refunds of collections. He is requested to furnish particulars of the items making up the remaining Rupees 15,000 to be spent by the Public Works Department.

27. The particulars of the proposed expenditure in the remaining two districts are as follows:—

		RS.	RS.
Kistna ...	Construction of boats	3,000	
	Establishment...	100	
	Contingencies	50	
			3,150
Tanjore ...	Maintenance of the Vadarniem canal including the portion extended in 1875	6,750	
	Minor repairs to ferry boats ...	600	
	Establishment	80	
	Miscellaneous...	570	
			8,000

28. COCHRANE'S AND SADRAS CANAL FUND.—The Board have already submitted to Government with their Proceedings, dated 30th December 1876, No. —, a Budget Estimate of the fund in accordance with G.O., Revenue Department, dated 31st March 1875, No. 600.

29. As directed in clause (*a*) of paragraph 2 of the G.O., Financial Department, dated 2nd June 1875, No. 1,190, the Board beg also to submit an abstract of the Budget Estimate of the Special Local Funds for 1877-78 with its appendices for transfer to the Accountant-General.

(A true Copy and Extract.)

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

No. 139. ORDER THEREON, 5th February 1877, No. 533.

Miscellaneous.

WITH these Proceedings the Board of Revenue submit the estimates of receipts and charges of the Special Local Funds under their control for the year 1877-78.

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2. The following is an abstract of the estimates for the current and ensuing years:—

—	RECEIPTS EXCLUSIVE OF OPENING BALANCE.		CHARGES.	
	1876-77.	1877-78.	1876-77.	1877-78.
	RS.	RS.	RS.	RS.
Jungle Conservancy Fund	2,21,540	2,19,050	2,68,564	2,48,240
Cattle Pound Fund	2,29,410	2,32,610	2,46,760	2,40,800
Village Service ,, ...	21,57,690	22,12,290	21,12,500	22,73,460
Endowment ,, ...	3,805	5,385	4,545	4,740
Irrigation Cess ,, ...	21,600	31,150	23,900	35,890
Canal and Ferry ,, ...	31,260	30,270	72,250	31,250
Cochrane and Sadras Canal Fund	45,050	41,900	54,370	39,430
Total ...	27,10,355	27,72,655	27,82,889	28,73,810

3. *Jungle Conservancy Fund.*—The receipts of this Fund in 1877-78 are estimated at Rs. 2,19,050 against Rs. 2,21,540 for 1876-77. The Board have disallowed the provision made in Kurnool for a contribution of Rs. 2,000 from the Surplus Pound Fund as no necessity was shown for it. In Tanjore the Collector provided a contribution from the same source of Rs. 6,300, but, for reasons stated in paragraph 4 of their Proceedings, the Board consider that aid to the amount of Rs. 3,300 would be sufficient for the ensuing year, and ask sanction for the transfer of the amount. This sanction is accordingly granted.

4. The total receipts, including the opening balance, amount to Rs. 3,17,940. The expenditure, the component items of which have been carefully scrutinized by the Board, amounts to Rs. 2,48,240, and is thus distributed:—

	RS.
To be incurred by Revenue Department	2,39,660
Do. do. by Public Works do.	5,280
Cost of Public Works Supervision	1,320
Do. of controlling establishment in the Board's Office	1,980
Total...	2,48,240

There thus remains a total balance of Rs. 69,700 in favor of the Fund at the close of the year.

5. The balances in the districts are small, except in the six marginally noted. The Board have called for proposals for the utilization of the balances in the Godavery, Cuddapah, and North Arcot Districts. The balance in South Arcot is stated to be partially due to increased collections from "large felling in plantations to be undertaken by Mr. Woolridge to bring the receipts of the year up to the

Godavery.
Cuddapah.
North Arcot.
South Arcot.
Tinnevelly.
Salem.

proposed expenditure" but the necessity for the felling proposed, which is not a work of conservancy, is not clearly explained, and the Board's instructions in regard to the preservation of unripe trees should be conformed to. The balance in Tinnevelly will be in a great measure utilized by the proposed scheme for planting the Railway Stations in the district, and that in Salem is being gradually reduced.

6. *Cattle Pound Fund.*—The total receipts of the Fund, including the balance, amount to Rs. 2,64,630 and the expenditure to Rs. 2,40,800, the balance being Rs. 23,830. Of the proposed expenditure of Rs. 2,40,800, Rs. 1,23,160 are to be spent on pound establishments and Rs. 1,17,700 to be transferred to Local Funds, &c.

7. Compared with the current year's estimate the receipts show an increase of Rs. 3,200 and the charges (pound establishments) a decrease of Rs. 1,920.

	Receipts.		Expenditure.
	RS.		RS.
1876-77... ...	2,29,410		1,25,020
1877-78... ...	2,32,610		1,23,100
Increase... ..	3,200	Decrease.	1,920

8. The Surplus Pound Fund adverted to in paragraphs 15 to 17 of the Board's Proceedings, and which consists solely of the sum of Rs. 1,17,700 referred to in paragraph 6 *supra*, calls for no special notice. The proposed transfer of Rs. 3,300 out of the abovementioned sum to the Jungle Conservancy Fund of the Tanjore District has been sanctioned in paragraph 3 of these Proceedings.

9. *Village Service Fund.*—The receipts of the year are given as Rs. 22,12,290 against Rs. 21,57,690 for the current year. The total receipts with the opening balance amount to Rs. 29,10,740 and the charges to Rs. 22,73,460, the balance being Rs. 6,37,280.

10. In Kurnool the opening balance is minus Rs. 51,190 against the estimated plus balance of Rs. 83,010, the deficit being due to the receipts being considerably less than those shown in the current year's budget. This is attributed to the recent* reduction of the cess from 1 Anna to 10 Pies in the rupee and to the distress prevailing in the districts. Irrespective of this minus balance of Rs. 51,190 the Collector estimated to close with a deficit of Rs. 88,980. The Board have rightly reduced the proposed expenditure from Rs. 4,66,840 to Rs. 3,66,740, and the deficit is consequently reduced to Rs. 40,070. But this deficit will have to be met from the sale proceeds of the Government securities ordered to be sold in G.O., dated 23rd December 1876, No. 2,152, if the further inquiry made by the Board shows that the measure is necessary.

11. Of the balances the largest occur in the Godavery and Tinnevelly Districts, and are attributed to the village establishment schemes being held in abeyance pending the settlement of the question as to the clubbing of villages.

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* G.O., 31st March 1876, No. 453.

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12. *Endowment Fund.*—The receipts and charges of this Fund show an increase over those in the current year. It is observed that the Brahmin Chuttrum at Ootacamund is to be added, with reference to the order of Government marginally noted,* to the list of institutions supported by the Fund.

	1876-77.	1877-78.
	RS.	RS.
Receipts with opening balance	10,980	11,925
Charges	4,545	4,740
Balance ...	6,435	7,185

13. *Irrigation Cess Fund.*—In this Fund also there is an increase in the receipts and expenditure due to the Korumboo fees in the Salem District having been shown under this head.

	1876-77.	1877-78.
	RS.	RS.
Receipts with opening balance	30,537	58,240
Charges	23,900	35,890
Balance ...	6,637	22,350

14. *Canal and Ferry Fund.*—The receipts of the year (Rs. 30,270) added to the opening balance (Rs. 93,700) amount to Rs. 1,23,970. Of the charges aggregating Rs. 31,250, Rs. 16,250 are to be laid out in constructing and repairing boats and maintaining the Vedaraniem Canal, &c., and for the remainder Rs. 15,000 particulars of expenditure have been called for from the Collector of the Godavery District. The balance at the close of the year amounts to Rs. 92,720.

15. *Cochrane and Sadras Canal Fund.*—The budget relating to this Fund has been separately submitted by the Board and approved in G.O., 23rd January 1877, No. 295, Revenue Department.

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

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

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

Exd. A. F. Goodall.

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* G.O., 25th September 1871, No. 486, paragraph 6, Financial Department.

VCP 4542/77

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MADRAS.—*Budget Estimate of Special Local Funds for 1877-78.*

Revenue and Receipts.	Budget Estimate, 1877-78.	Budget Estimate, 1876-77.	Accounts, 1875-76.	Regular Estimate, 1876-77.
	RS.	RS.	RS.	RS.
POUND FUND.				
MISCELLANEOUS RECEIPTS.				
Fees, Fines, and Forfeitures.				
Fines on stray Cattle	205730	201530	199273	213203
Sale of forfeited Cattle	21380	22910	20257	23465
Other fees and fines	2170	2840	3192	2702
Sundry Receipts.				
Sale of Materials	30	30	290	130
Savings and Refunds	1600	2100	1758	1470
Debt Accounts—Recoveries of Advances ...	"	"	609	1150
Total ...	232610	229410	225379	242120
SURPLUS POUND FUND.				
MISCELLANEOUS RECEIPTS.				
Sundry Receipts.				
Transfer from Pound Fund	117700	121740	124255	154150
JUNGLE CONSERVANCY FUND.				
MISCELLANEOUS RECEIPTS.				
Rents—				
of Jungles, Trees, &c.	40770	40820	41302	40834
Sales—				
of Fuel and Firewood	77620	93720	103903	66793
of Timber and other wood	33270	37400	39120	34660
Fees, Fines, and Forfeitures.				
Seigniorage on Fuel, Firewood, &c.	28190	26629	37571	29170
Do. on timber and other wood ...	6660	7900	8046	6776
Fees from charcoal-burners	2480	2570	2168	2571
Sales of confiscated timber	550	450	540	597
Voluntary Contributions.				
Sundry Receipts.				
Sale of fruits, and other produce of Jungles and Plantations	22380	7512	8717	15164
Savings and Refunds	300	1420	892	870
Miscellaneous	500	"	519	800
Carried over ...	212720	218320	242778	198455

MADRAS.—*Budget Estimate of Special Local Funds for 1877-78*—(Continued).

Revenue and Receipts.	Budget Estimate, 1877-78.	Budget Estimate, 1876-77.	Accounts, 1875-76.	Regular Estimate, 1876-77.
	RS.	RS.	RS.	RS.
JUNGLE CONSERVANCY FUND—*(Contd.)*				
Brought over ...	212720	218320	242778	19845
CONTRIBUTIONS.				
From other Special Funds	3300	2000	2000	6000
PUBLIC WORKS.				
From Public Works Department Officers ...	1030	1220	1241	35
,, Civil Officers	-			
Debt accounts—Recoveries of Advances ...	2000	-	5558	4880
Total ...	219050	221540	251577	207880
CANAL AND FERRY FUND.				
MISCELLANEOUS RECEIPTS.				
Tolls.				
Canal tolls	150	150	-	150
Ferry tolls	30000	31060	24291} 7190	30560
Sundry Receipts.				
Sale of Materials, &c.	-	50	25	70
Savings and Refunds	-	-	36	30
Interest on arrears ...	20	-	15	60
PUBLIC WORKS.				
From Public Works Department Officers ...	-	-	-	40
,, Civil Officers	100	-	133	-
Total ...	30270	31260	31690	30910
COCHRANE'S AND SADRAS CANAL FUND.				
MISCELLANEOUS RCEIPTS.				
Tolls.				
Canal tolls	40000	43200	51720	36000
Ferry tolls	-	-	-	-
License Fees	1700	1800	1729	1500
Sundry Receipts.				
Sale of Materials, &c.	-	-	-	-
Savings and Refunds	-	-	-	-
PUBLIC WORKS.				
From Public Works Department Officers ...	200	50	249	200
,, Civil Officers	-	-		
Total ...	41900	45050	53698	37700

MADRAS.—*Budget Estimate of Special Local Funds for 1877-78*—(Continued).

Revenue and Receipts.	Budget Estimate 1877-78.	Budget Estimate, 1876-77.	Accounts 1875-76.	Regular Estimate, 1876-77.
	RS.	RS.	RS.	RS.
VILLAGE SERVICE FUND.				
TAXES, RATES, AND CESSES.				
Cess on Lands, under Act. IV. of 1864.	651600	649000	[illegible]	540115
MISCELLANEOUS RECEIPTS.				
Collections of Merahs	591000	599000	665920	615986
Deductions from the Land Revenue credited to this Fund for payment of Village Establishment	544130	601130	500756	538010
Revenue of Enfranchised Inams	375670	376500	391232	232000
Interest	47550	32060	35567	43700
Revenue of Service Inams	250	-	480	200
Savings and Refunds	50	-	381	120
Fees, Fines, and Forfeitures.	20	-	254	331
Excess Collections	20	-	7	-
Total ...	22,18,290	21,57690	2269554	1970380
IRRIGATION CESS FUND.				
TAXES, RATES, AND CESSES.				
Cess on Lands.	30310	20000	38505	30990
Miscellaneous Taxes.				
MISCELLANEOUS RECEIPTS.				
Sundry Receipts.	840	1600	1604	1100
Total ...	31,150	21600	40109	32090
Munro's Chuttrum Dispensary Fund. ~~ENDOWMENT FUND.~~				
MISCELLANEOUS RECEIPTS.				
Voluntary Contributions	100	100	110	120
Government Grants				
Contributions from Local Funds	1600	1000	1387	1444
Do. ,, Municipalities	400	300	365	386
Rents	-	-	~~104~~	-
Miscellaneous	-	-	182	-
Amount transferred to this fund from the Chuttrum Fund	860	960	860	860
Total ...	2960	2260	2904	2830
Endowment Fund				
Government Grant	2525	2405	2412	2650
Miscellaneous	-	-	23	-
Total	2525	2405	2435	2650

MADRAS.—*Budget Estimate of Special Local Funds for 1877-78—(Continued).*

Expenditure.	Budget Estimate, 1877-78.	Budget Estimate, 1876-77.	Accounts, 1875-76.	Regular Estimate 1876-77.
POUND FUND.				
MINOR ESTABLISHMENT.				
General Management.				
Estsblishment at the Collector's Office ...	982	670	657	670
Taluq Gumastahs	12240	10320	8317	11918
Collection of Cattle Trespass Fines.	82268	86806	74560	84094
MISCELLANEOUS.				
Establishing and Repairing pounds	21780	22864	14543	21283
Feeding charges	3770	4160	3253	3469
Miscellaneous	1840	1200	2133	2271
Transfers to Surplus Pound Fund	117700	121740	124255	154150
Debt Accounts—Advances		-	572	1150
Total ...	240900	246760	228290	279000
SURPLUS POUND FUND.				
CONTRIBUTIONS.				
To Experimental Farms	53050	58420	60841	74347
To Municipalities	3010	3150	2451	3425
To Local Fund Circles	56340	56670	58330	78435
To Other Special Funds	3300	2000	2000	6013
Total ...	115700	120240	123622	162220
JUNGLE CONSERVANCY FUND.				
MINOR ESTABLISHMENTS.				
General Mangement.				
Establishment at the Presidency	1980	1980	1740	1980
Do. at the Collectors' Offices ...	640	740	306	640
Collection of Rents, &c., ...	5678	8760	4576	5408
Carried over ...	8298	11480	6622	8028

MADRAS.—*Budget Estimate of Special Local Funds for 1877-78—(Continued).*

Expenditure.	Budget Estimate, 1877-78.	Budget Estimate, 1876-77.	Accounts, 1875-76.	Regular Estimate, 1876-77.
	RS.	RS.	RS.	RS.
JUNGLE CONSERVANCY FUND.—*(Contd.)*				
Brought over ...	8298	11480	6622	8028
Miscellaneous Establishment.	18368	14792	12421	14260
MISCELLANEOUS.	32644	41519	49782	38750
CONTRIBUTIONS—to other Local Funds.				
PUBLIC WORKS.				
By Public Works Department Officers ...	6,600	8852	8175	8852
By Civil Officers	182 200	191921	146429	194740
Debt Account—Advances	130	-	7440	6950
Total ...	2,48,240	268564	230869	271730
CANAL AND FERRY FUND.				
MINOR ESTABLISHMENTS.				
Collection of Tolls, &c.	80	80	-	80
Miscellaneous Establishment.	100	200	83	163
MISCELLANEOUS.	720	820	64	593
Public Works.				
By Public Works Department Officers ...	23750	60,250	14515	16156 } 20000
By Civil Officers	6600	11,100	5688	308
Total ...	31,250	72,250	20350	37,240
COCHRANE'S AND SADRAS CANAL FUND.				
MINOR ESTABLISHMENTS.				
Collection of Tolls, &c.	2520	2520	2,452	2520
Miscellaneous Establishment.	850	850	844	850
MISCELLANEOUS (Compensation)	"	-	3000	-
Public Works.				
By Public Works Department Officers ...	36060	51000	45090	37697
By Civil Officers	"	-	"	-
Total ...	39430	54370	51386	41067

MADRAS.—*Budget Estimate of Special Local Funds for 1877-78*—(Continued).

Expenditure.	Budget Estimate, 1877-78.	Budget Estimate, 1876-77.	Accounts, 1875-76.	Regular Estimate, 1876-77.
	RS.	RS.	RS.	RS.
VILLAGE SERVICE FUND.				
MINOR ESTABLISHMENTS.				
General Management.				
Establishment at the Collectors' offices ...	140	140	140	140
Miscellaneous Establishment.	2070,920	2022310	1925305	2017050
MISCELLANEOUS.				
Investment in Government Securities ...	200000	"	907894	204270
Refunds of Cess	200	50	135	3890
Contribution to Local Funds	"	"	12000	12000
Construction & Repair of Village chavadies	2000	90000	1670	3660
Miscellaneous Repairs & construction of ghaut huts	"	"	1043	3560
Miscellaneous	200	"	2	
Total ...	2273460	2112500	2848189	2244570
IRRIGATION CESS FUND.				
MINOR ESTABLISHMENTS.				
General Management.				
Establishment at the Collectors' offices ...	70	80	55	70
Miscellaneous Establishments.	23000	18300	19443	23320
MISCELLANEOUS.	4100	100	2508	4360
Public Works.				
By Public Works Department Officers ...	3000	"	1837	1000
By Civil Officers	5720	5420	1484	1360
~~Debt Accounts—Advances~~				
Investment in Govt. securities—				
Total ...	35890	23900	33327	36110
Munro's Chuttrum Dispensary Fund ~~ENDOWMENT FUND~~.				
MINOR ESTABLISHMENTS.				
Miscellaneous Establishments.	2100	2600	2106	2050
MISCELLANEOUS.	200	400	263	150
By P. W. D. officers	"	"	488	"
" Civil Do	"	"	342	200
Total ...	2300	3000	3199	2400
Endowment Fund				
Miscellaneous Establishments	564	"	562	564
Amount transferred to Munro's Chuttrum Dispensary Fund	860	860	860	860
Miscellaneous including annual instalment of Rs 860 in repayment of the loan for the construction of the Govt. Dispensary	1016	1545	1995	1016
	2440	2405	3417	2440

APPENDIX I.

Particulars of Estimated Expenditure on Public Works by Civil Officers as entered in the preceding pages for the ensuing Official year 1877-78.

Locality.	Names of Funds and Description of Work.	Original Estimate of Works.	Budget Estimate, 1877-78.	Budget Estimate, 1876-77.	Accounts, 1875-76.	Reference to Orders of Government, &c.
	Jungle Conservancy Fund	RS.	RS.	RS.	RS.	
Ganjam	Topes and Casuarina Avenue		199	295	183	
Vizagapatam	Topes		1002	430	63	
Godavery	Topes		1004	4100	1749	
Kistna	Topes Nurseries Jungles and Firewood Plantation		10215	11580	67[illegible]	
Nellore	Topes		40000	62320	35234	
Cuddapah	Topes		16674	3607	4094	
Bellary	Topes		5038	5830	4700	
Kurnool	Sinking a well in the Mallagundla tope	700				
	Repairing channels leading to Veldurti tope	50				
	Topes		4448	4400	3925	
Chingleput	Topes		6217	6087	3721	
North Arcot	Topes		18256	17635	10210	
South Arcot	Topes		9631	10672	6771	
Tanjore	Topes		5145	4770	9967	
Trichinopoly	Topes		4619	5720	5650	
Madura	Topes		5232	4760	5639	
Tinnevelly	Topes		5097	5940	5283	
Coimbatore	Topes		14645	14521	15616	
Salem	Topes		33402	29474	26491	
South Canara	Topes		1326	1380	334	
			182200	191921	146429	
	Canal & Ferry Fund					
Godavery	Construction of Boats		5000	5000	4867	
Kistna	Construction & repair of Ferry Boats		1000	5,000	392	
Tanjore	Repairing Ferry Boats		600	1100	429	
			6600	11100	5688	
	Village Service Fund					
Kurnool	Constructing village chavadies	90,075	"	90000	"	G. O. R. D. of 9th July 1873 No. 70
			"	90000	"	
	Irrigation Cess Fund					
Trichinopoly	Construction of [illegible] &c.		4300	4000	863	
Coimbatore	Repairing channels &c.		1420	1420	621	
			5720	5420	1484	
Bellary	Munro's Chuttrum Dispensary Fund		"	"	342	
			"	"	342	

APPENDIX II

Abstract of Estimated Receipts, Expenditure, and Cash Balances of Special Local Funds for the current year (1876-77).

Special Local Funds.	Actual opening Balance on 1st April 1876.	ADD		Total.	DEDUCT		Total Deduction.	Estimated closing Balance on 31st March 1877.
		Estimated Receipts, 1876-77.	Estimated Debt Accounts, 1876-77.		Estimated Expenditure, 1876-77.	Estimated Debt Accounts, 1876-77.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Pound Fund	68,900	240,970	1150	311,020	277,850	1150	279,000	32020
Surplus Pound Fund	8070	154,150	-	162220	162 220	-	162220	-
Jungle Conservancy Fund	161,240	2,04,500	4880	370,620	264,830	6900	271730	98890
Canal and Ferry Fund	1,00030	30,910	-	130940	37240	-	37240	93,700
Cochrane's and Sadras Canal Fund ...	3962	37700	-	41662	41067	-	40067	595
Village Service Fund	972640	1970380	-	2943020	2244570	-	2244570	698450
Irrigation Cess Fund	25110	32090	-	57200	30110	-	30110	27090
Endowment Fund	5190	2650	-	7840	2440	-	2440	5400
Munro's Chuttrum Dispensary Fd	710	2830	-	3540	2400	-	2400	1140

APPENDIX III.

MADRAS.

Abstract Budget Estimate of Special Local Funds for 1877-78.

Names of Funds.	Estimated Balance on 1st April 1877.	Estimated Receipts and Debt Accounts, 1877-78.	Total.	Estimated Disbursements and Debt Accounts, 1877-78.	Estimated Balance on 31st March 1878.
Pound Fund	32020	232610	264630	240800	23830
Surplus Pound Fund	-	117700	117700	115,700	2000
Jungle Conservancy Fund ...	98,890	219050	317940	248240	69700
Canal and Ferry Fund	93,700	30270	123970	31250	92720
Cochrane's and Sadras Canal Fund	595	41900	42495	39430	3065
Village Service Fund	698450	2212290	2910740	2273460	637280
Irrigation Cess Fund	27090	31150	58240	35890	22350
Endowment Fund	5400	2525	7925	2440	5485
Munro's Chuttrum Dispensary Fd	1140	2860	4000	2300	1700

N.B.—The estimated balances on 1st April 1877 entered in this Abstract should exactly correspond with those noted in the last column of the preceding Appendix.

Revenue Board Office
Madras
25 January 1877

Acting Secretary

Cor: 8917/11

Abstract Estimate of Receipts and Charges on account of Special Local Funds in the several Districts of the Madras Presidency during 1877-78.

Districts.	JUNGLE CONSERVANCY FUND.									CATTLE POUND FUND.						
	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated Charges.					Balance.	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated Charges.			Balance.
				Charges on account of Formation and Maintenance of Plantations, &c.		Cost of Public Works Supervision.	Cost of Controlling Establishment at the Board's Office.	Total.					Pound Establishments, &c.	Surplus Pound Fund to be transferred to Local Funds, &c.	Total.	
				By Revenue Department.	By Public Works Department.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	430	100	530	199	...	...	1	200	330	1,050	2,820	3,870	1,940	1,000	2,940	930
2. Vizagapatam... ...	1,390	940	2,330	1,002	...	...	8	1,010	1,320	790	3,200	3,990	500	2,700	3,200	790
3. Godavery	11,090	5,100	16,290	1,604	...	...	46	1,650	14,640	3,590	19,440	23,030	8,000	11,200	19,200	3,830
4. Kistna	4,400	13,440	17,840	12,879	2,430	610	121	16,040	1,800	5,480	27,200	32,680	18,030	8,000	26,030	6,650
5. Nellore	8,690	75,700	84,390	83,237	...	...	683	83,920	970	6,270	21,500	27,770	9,700	18,000	27,700	70
6 Cuddapah	8,230	16,140	24,370	16,674	...	...	146	16,820	7,550	190	7,200	7,390	3,300	3,900	7,200	190
7. Bellary	550	4,660	5,210	5,168	...	...	42	5,210	...	1,440	21,000	22,440	10,500	10,000	20,500	1,940
8. Kurnool	1,480	3,000	4,480	4,448	...	...	32	4,480	...	210	9,500	9,710	4,600	5,000	9,600	110
9. Chingleput	2,260	8,110	10,370	7,387	...	...	73	7,460	2,910	1,030	7,030	8,060	5,030	2,980	8,010	50
10. North Arcot	16,860	15,000	31,860	24,795	...	...	135	24,930	6,930	...	9,200	9,200	4,080	5,120	9,200	...
11. South Arcot	3,870	13,000	16,870	10,313	...	...	117	10,430	6,440	7,140	11,200	18,340	8,410	3,000	11,410	6,930
12. Tanjore	210	6,100	6,310	6,045	...	...	55	6,100	210	...	24,100	24,100	11,500	12,600	24,100	...
13. Trichinopoly... ...	2,070	6,910	8,980	5,118	2,850	710	62	8,740	240	70	11,050	11,120	4,050	7,000	11,050	70
14. Madura	6,200	3,050	9,250	5,332	...	...	28	5,360	3,890	600	18,500	19,100	11,000	8,100	19,100	...
15. Tinnevelly	8,970	8,270	17,240	5,685	...	...	75	5,760	11,480	630	13,830	14,460	8,400	6,000	14,400	60
16. Coimbatore	...	14,880	14,880	14,746	...	...	134	14,880	...	430	7,780	8,210	3,810	4,400	8,210	...
17. Nilgiris	— 250	...	— 250	...	...	...	...	...	— 250	290	810	1,100	800	300	1,100	...
18. Salem	21,500	24,150	45,650	33,702	...	...	218	33,920	11,730	720	13,500	14,220	6,050	7,350	13,400	820
19. South Canara ...	940	500	1,440	1,326	...	...	4	1,330	110	1,360	750	2,100	850	600	1,450	660
20. Malabar	...	...	...	...	...	...	...	...	...	730	3,000	3,730	2,550	450	3,000	730
Total ...	98,890	2,19,050	3,17,940	2,39,660	5,280	1,320	1,980	2,48,240	69,700	32,020	2,32,610	2,64,630	1,23,100	1,17,700	2,40,800	23,830

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Abstract Estimate of Receipts and Charges on account of Special Local Funds in the several Districts of the Madras Presidency during 1877-78—(*Continued*).

Districts.	VILLAGE SERVICE FUND.					ENDOWMENT FUND.					SURPLUS POUND FUND.								
	Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated Charges.	Balance.	Balance at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated Charges.	Balance.	Balance at the beginning of the year.	Receipts during the year.	Total.	Estimated Charges. To Experimental Farms.	Estimated Charges. To Municipalities.	Estimated Charges. To Local Funds.	Estimated Charges. To other Special Funds.	Estimated Charges. Total.	Balance.
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ...	890	430	1,320	180	1,140	...	...	...	...	...	...	1,000	1,000	500	...	500	...	1,000	...
2. Vizagapatam	—	670	670	670	...	...	...	...	...	...	...	2,700	2,700	1,350	60	1,290	...	2,700	...
3. Godavery ...	2,36,220	2,00,100	4,36,320	2,00,200	2,36,120	...	...	...	...	...	...	11,200	11,200	5,700	200	5,300	...	11,200	...
4. Kistna ...	4,280	1,40,000	1,44,280	1,40,000	4,280	...	...	...	...	...	...	8,000	8,000	4,000	150	3,850	...	8,000	...
5. Nellore ...	...	...	...	...	...	...	...	...	...	...	...	18,000	18,000	8,800	200	9,000	...	18,000	...
6. Cuddapah ...	8,140	37,000	45,140	35,000	10,140	...	...	...	...	...	...	3,900	3,900	1,950	...	1,950	...	3,900	...
7. Bellary ...	31,940	6,500	38,440	2,500	35,940	*5,400 †1,140	2,045 2,860	7,445 4,000	1,960 2,300	5,485 1,700	...	10,000	10,000	4,250	250	5,500	...	10,000	...
8. Kurnool ...	— 51,190	3,77,860	3,26,670	3,66,740	— 40,070	‡...	360	360	360	...	...	5,000	5,000	1,400	100	1,500	...	3,000	2,000
9. Chingleput...	4,500	21,000	25,500	22,000	3,500	...	...	...	...	...	...	2,980	2,980	1,490	40	1,450	...	2,980	...
10. North Arcot.	25,440	1,00,000	1,25,440	1,20,000	5,440	...	...	...	...	...	...	5,120	5,120	2,560	110	2,450	...	5,120	...
11. South Arcot.	27,710	2,30,000	2,57,710	2,40,000	17,710	...	...	...	...	...	...	3,000	3,000	1,300	200	1,500	...	3,000	...
12. Tanjore ...	— 15,170	2,76,000	2,60,830	2,76,000	— 15,170	...	...	...	...	...	...	12,600	12,600	3,000	700	5,600	3,300	12,600	...
13. Trichinopoly	77,780	1,79,290	2,57,070	1,71,110	85,960	...	...	...	...	...	...	7,000	7,000	3,500	100	3,400	...	7,000	...
14. Madura ...	1,500	2,000	3,500	2,500	1,000	...	...	...	...	...	...	8,100	8,100	4,050	50	4,000	...	8,100	...
15. Tinnevelly ...	1,51,840	1,69,600	3,21,440	70,000	2,51,440	...	...	...	...	...	...	6,000	6,000	3,000	200	2,800	...	6,000	...
16. Coimbatore...	...	400	400	400	...	...	...	...	...	...	...	4,400	4,400	2,200	200	2,000	...	4,400	...
17. Nilgiris ...	...	160	160	160	...	...	§ 120	120	120	...	...	300	300	150	150	...	...	300	...
18. Salem	1,55,970	2,47,200	4,03,170	4,00,000	3,170	...	...	...	...	...	...	7,350	7,350	3,600	150	3,600	...	7,350	...
19. South Canara.	7,700	34,000	41,700	34,000	7,700	...	...	...	...	...	...	600	600	250	100	250	...	600	...
20. Malabar ...	36,890	90,080	1,26,970	92,000	34,970	...	...	...	...	..	...	450	450	...	50	400	..	450	...
Total ...	6,98,450	22,12,230	29,10,740	22,73,460	6,37,280	6,540	5,385	11,925	4,740	7,185	...	1,17,700	1,17,700	53,050	3,010	56,340	3,300	1,15,700	2,000

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* This refers to Munro's Chuttrum.
† This to the Munro Dispensary at Gooty.
} Ordered to remain under Government management, vide G.O., Financial Department, dated 3rd May 1872, No. 632.
‡ Kurnool Lungerkhana Funds.
§ This refers to the Brahmin Chuttrum at Ootacamund.

Abstract Estimate of Receipts and Charges on account of Special Local Funds in the several Districts of the Madras Presidency during 1877-78—(*Concluded*)

—		Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated Charges.	Balance.
		RS.	RS.	RS.	RS.	RS.
Irrigation Cess Fund ...	Trichinopoly District	11,760	10,100	21,860	13,400	8,460
	Coimbatore do.	4,340	11,050	15,390	14,490	900
	Salem do.	10,990	10,000	20,990	8,000	12,990
	Total ...	27,090	31,150	58,240	35,890	22,350
Canal and Ferry Fund...	Godavery District	74,150	20,120	94,270	20,100	74,170
	Kistna do.	2,450	3,000	5,450	3,150	2,300
	Tanjore do.	17,100	7,150	24,250	8,000	16,250
	Total ...	93,700	30,270	1,23,970	31,250	92,720
Cochrane's and Sadras Canal Fund in the Nellore and Chingleput Districts		595	41,900	42,495	39,430	3,065

No. 301.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 25th January 1877.

THE Board resolve to submit, for the approval of Government, estimates of receipts and charges of the Special Local Funds under their control for the year 1877-78.

2. The following is an abstract of the estimate showing in one view the assets and expenditure of each fund compared with those of the current year:—

Funds.	Balance expected at the beginning of the year.		Estimated Receipts.		Total.		Estimated Charges.		Balance.	
	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Jungle Conservancy Fund	98,890	1,31,955	2,19,050	2,21,540	3,17,940	3,53,495	2,48,240	2,68,564	69,700	84,931
Cattle Pound Fund	32,020	52,267	2,32,610	2,29,410	2,64,630	2,81,677	2,40,800	2,46,760	23,830	34,917
Village Service Fund	6,98,450	7,73,300	22,12,290	21,57,690	29,10,740	29,30,990	22,73,460	21,12,500	6,37,280	8,18,490
Endowment Fund	6,540	7,175	5,385	3,805	11,925	10,980	4,740	4,545	7,185	6,435
Irrigation Cess Fund	27,090	8,937	31,150	21,600	58,240	30,537	35,890	23,900	22,350	6,637
Canal and Ferry Fund	98,700	1,05,452	30,270	31,260	1,28,970	1,36,712	31,250	72,250	92,720	64,462
Cochrane's and Sadras Canal Fund ...	595	13,730	41,900	45,050	42,495	58,780	39,430	54,370	3,065	4,410
Total ...	9,57,285	10,92,816	27,72,655	27,10,355	37,29,940	38,03,171	28,73,810	27,82,889	8,56,130	10,20,282

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No. 301.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 25th January 1877.

THE Board resolve to submit, for the approval of Government, estimates o receipts and charges of the Special Local Funds under their control for the yea 1877-78.

2. The following is an abstract of the estimate showing in one view the assets and expenditure of each fund compared with those of the current year:—

Funds.	Balance expected at the beginning of the year.		Estimated Receipts.		Total.		Estimated Charges.		Balance.	
	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Jungle Conservancy Fund	98,890	1,31,955	2,19,050	2,21,540	3,17,940	3,53,495	2,48,240	2,68,564	69,700	84,931
Cattle Pound Fund	32,020	52,267	2,32,610	2,29,410	2,64,630	2,81,677	2,40,800	2,46,760	3,830	34,917
Village Service Fund	6,98,450	7,73,300	22,12,290	21,57,690	29,10,740	29,30,990	22,73,460	21,12,500	6,37,280	8,18,490
Endowment Fund	6,540	7,175	5,385	3,805	11,925	10,980	4,740	4,545	7,185	6,435
Irrigation Cess Fund	27,090	8,937	31,150	21,600	58,240	30,537	35,890	23,900	22,350	6,637
Canal and Ferry Fund	93,760	1,05,452	30,270	31,260	1,23,970	1,36,712	31,250	72,250	92,720	64,462
Cochrane's and Sadras Canal Fund ...	595	13,730	41,900	45,050	42,495	58,780	39,430	54,370	3,065	4,410
Total ...	9,57,285	10,92,816	27,72,655	27,10,355	37,29,940	38,03,171	28,73,810	27,82,889	8,56,130	10,20,282

2. **JUNGLE CONSERVANCY FUND.**—The receipts of this fund are estimated a Rupees [illegible]9,050 against Rupees 2,21,540, the estimate of the current year.

3. [illegible] the current year, the Collector of Kurnool has repeated the contribution of Rupees 2,000 from the Surplus Pound Fund without any explanation as to the necessity for this aid. The assets of this fund, including the balance but excluding the contribution of Rupees 2,000, amount to Rupees 4,480, and the proposed expenditure is Rupees 4,700 or Rupees 220 more than the assets. The Board have disallowed the contribution and the excess.

4. The Collector of Tanjore has entered Rupees 9,100 as the receipts of the year, inclusive of a contribution of Rupees 6,300 from the Surplus Pound Fund of the district. In their Order (Revenue Department), dated 25th September 1876, No. 1,334, the Government sanctioned a contribution of Rupees 5,800 from the Surplus Pound Fund for the up-keep of extensive plantations of Casuarinas, remarking that the planting operations should be proportioned to the means available. Hence it is clear that the Government did not intend to continue the grant; but as the Collector states that no new plantations are proposed for the year, and that the operations will be confined to the maintenance of the existing ones, the Board think that a contribution of Rupees 3,300 should be allowed for the ensuing year, and accordingly request the sanction of Government to the transfer of the amount.

5. In Cuddapah, a sum of Rupees 13,400 is entered as receipts from the sale of fruits and other produce of jungles and plantations against Rupees 900 in the Budget of the current year, without explaining the circumstances under which such large receipts are expected. The Collector is requested to do so at once. The fund in this district is estimated to close with a balance of Rupees 7,550.

6. The total expected receipts including the balance, according to the current year's Regular Estimate, amount to Rupees 3,17,940, and the proposed expenditure during the year to Rupees 2,48,240, leaving a balance of Rupees 69,700 in favor of the fund at the close of the year.

7. The Collector of Bellary enters Rs. 5,250 as expenditure in Appendix III of the Special Local Fund Budget estimate, but in his detailed Budget of expenditure he provides for Rupees 6,010. The assets of the fund, including the opening balance, being only Rupees 5,210, the Board have restricted the expenditure to that amount.

8. In South Arcot, a provision of Rupees 1,366 is made for the office establishment attached to the Deputy Conservator of Forests. This amount includes Rupees 684 at Rupees 57* a month, the cost of the additional establishment, &c., proposed by the Collector but disallowed in G.O., Revenue Department, dated 19th December 1876, No. 2,090. This amount has therefore been struck out of the Budget.

9. In Tinnevelly, provision is made for Rupees 3,556 for planting five new topes, and for Rupees 180 for a clerk on Rupees 15 a month for the Collector's

	RS.
* 1 Manager	30
Fixed Pony allowance	10
2 Peons at 6 Rupees each	12
Increase to the pay of office Clerk from Rupees 15 to 20	5
	57

	RS.
† As per Collector's Budget.	9,504
Add pay of a Watcher for the Strivigguntum tank bank in the Tenkarei Taluq omitted in the details of the Budget under Item No. 6	36
	9,540

Office. These items are disallowed with reference to Board's Proceedings, dated 22nd November 1876, No. [illegible], in which they remarked that tope planting has proved a failure in the district, and that operations should be confined to conserving and fostering natural growth on lands unfit for cultivation and maintaining the already existing plantations. The proposed expenditure will be reduced to Rupees 5,760 †

	RS.	RS.
Brought forward		9,540
Deduct—		
Difference between Rupees 120 and 75 on account of Controlling Establishment at the Board's Office ...	45	
Pay of a Clerk disallowed...	180	
Planting new topes do. ...	3,556	
		3,781
		5,759 or
in round numbers ...		5,760

10. It will be seen that the balances in all the districts are small except in those noted in the margin.

Godavery.	South Arcot.
Cuddapah.	Tinnevelly.
North Arcot.	Salem.

11. The Collector of North Arcot states that he reserves the balance to meet unexpected demand on the fund, but the amount is too large to be left idle. The balance in South Arcot is partially due to increased collections from large felling in plantations, to be undertaken by Mr. Wooldridge, to bring the receipts of the year up to the proposed expenditure. As observed by the Collector, the necessity for felling on an extensive scale is not clear as there is a balance of Rupees 6,440 expected at the close of the year. It is presumed that felling of unripe trees is not contemplated by Mr. Wooldridge, and that he will take care that felling is not undertaken at all unless it will pay better to fell the trees now than to preserve them for further growth. The Collector of Tinnevelly has lately submitted a scheme for planting the railway stations in his district, which the Board have sanctioned. These proposals, of which the exact cost is not yet ascertained, will greatly reduce the balance of the district. The balance in Salem is being gradually reduced, the expenditure in each year being greater than the receipts. The Collectors of the remaining two districts not having assigned any reason for retaining such large balances are requested to submit proposals for utilizing them after the commencement of the ensuing year.

12. **CATTLE POUND FUND.**—The total assets of the fund including the balance are estimated at Rupees 2,64,630, and the charges at Rupees 2,40,800, leaving a balance of Rupees 23,830.

	RS.
Actual opening balance taken in the regular estimate of the current year.	735
Estimated receipts including debt accounts as per do.	23,740
	24,475
Estimated expenditure including debt accounts as per do.	20,890
	3,585
or in round numbers...	3,590

13. In the Godavery District, no opening balance is shown under this fund, but the balance should be Rupees 3,590 as shown in the margin. The error has been rectified in this office.

14. Under Expenditure nothing is shown against "Collection of Cattle Trespass Fines" in the Ganjam, Cuddapah and Coimbatore Districts. In the last named district, the net receipts only are shown instead of the gross collections. In the other

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two districts commission to Pound-keepers appears to be included under the head "Establishing and Repairing Pounds." This is incorrect. The gross collections should in future be shown under Receipts, and the charges attendant on collections against "Collection of Cattle Trespass Fines" under Expenditure.

15. **Surplus Pound Fund.**—The expected income of the fund during the year is estimated at Rupees 1,17,700, and the charges at Rupees 1,15,700, leaving a balance of Rupees 2,000. The charges are classified as follows :—

		RS.
1. Contribution	to Government Experimental Farms	53,050
2. Do.	to Municipalities	3,010
3. Do.	to Local Funds	56,340
4. Do.	to the Jungle Conservancy Fund of the Tanjore District...	3,300
	Total ...	1,15,700

16. The balance of Rupees 2,000 appertains to Kurnool and is the sum disallowed in paragraph 3 *supra*. This amount has not been distributed between the Experimental Farms and Local and Municipal Funds as it is not possible to estimate what portion thereof belongs to Municipalities. The Collector will distribute this amount also in due proportion when making the actual transfers.

17. Notwithstanding the repeated instructions of the Board that the distribution of the fund between the Experimental Farms and the Local and Municipal Funds should be made in equal proportions, they observe that the inequality exists in the marginally-noted districts. The special attention of the Collectors concerned is drawn to the Circulars and orders of Government on the subject, and they are requested to carry them out when making the actual transfers, and see that no balance is left unappropriated.

Godavery.	Tanjore.
Nellore.	Salem.
Bellary.	South Canara.
South Arcot.	Malabar.

18. **Village Service Fund.**—The estimated receipts of the fund are Rupees 22,12,290, which, added to the balance of Rupees 6,98,450, make a total of Rupees 29,10,740. The charges amount to Rupees 22,73,460, leaving a balance of Rupees 6,37,280 in favor of the fund. The largest of the balances which make up this sum occur in the Godavery and Tinnevelly Districts, and are due to the schemes of the village establishments being held in abeyance pending the receipt of the final orders of Government on a recent correspondence regarding the clubbing of villages.

19. In Vizagapatam Rupees 670 are entered as receipts and expenditure for the first time under Village Service Fund. This amount represents the sum to be credited to this head from the quit-rent to be imposed on the Cutwal Inams of Ankapilly, the enfranchisement of which was sanctioned in G.O., Revenue Department, dated 20th September 1875, No. 1,379. The whole of the receipts are shown as expenditure, it being proposed to re-organize the Cutwal establishment.

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20. The opening balance of the fund in Kurnool is minus Rupees 51,190, against the estimated balance of Rupees 83,019 shown in the current year's Abstract Budget Estimate as will be seen from the following figures :—

—	Budget Estimate for 1876-77.	Regular Estimate for 1876-77.
	RS.	RS.
Opening balance	1,32,159	1,67,180
Receipts	4,00,860	1,65,860
	5,33,019	3,33,040
Charges...	4,50,000	3,84,230
Closing balance ...	83,019	Minus 51,190

The deficit is owing to the receipts as per Regular Estimate being Rupees 2,35,000 less than those shown in the Budget. The decrease is owing to the reduction* of the cess from 1 Anna to 10 Pies in the Rupee and to the distress prevailing in the district, in consequence of which there is very little chance of the original estimated receipts being collected. As the fund opens with a minus balance of Rupees 51,190, and as it is expected, according to the Collector's estimate, to close with a deficit of Rupees 88,980 without taking into account the deficit of Rupees 51,190, the Board have disallowed the proposed contribution of Rupees 12,000 which has been included in the Local Fund Budget now before Government to Local Funds for the maintenance of elementary schools, and Rupees 88,100 for the construction of village chavadies, by which the proposed expenditure of Rupees 4,66,840 has been reduced to Rupees 3,66,740, and the deficit of Rupees 88,980 to Rupees 40,070. The Collector will state whether the expenditure includes the increased rates of salaries to be given to the Nirganties, Vetties, and Taliaries sanctioned in G.O., Revenue Department, dated 29th November 1876, No. 1,852, in 1876-77 and 1877-78. There will probably be a deficit which will have to be met by the sale of some of the securities belonging to the fund.

21. **Endowment Fund.**—The assets of the fund are estimated at Rupees 11,925, the expenditure at Rupees 4,740, leaving a balance of Rupees 7,185.

22. It will be seen that the Brahmin Chuttrum at Ootacamund is added to the list. This institution was placed in charge of the Local Fund Board under a misapprehension, but it is now brought under special funds, Government having in paragraph 6 of their Order, Financial Department, dated 25th September 1871, No. 486, directed its retention under the management of the Commissioner.

23. **Irrigation-cess Fund.**—The total receipts of this fund, including the balance at the beginning of the year, are estimated at Rupees 58,240, the charges at Rupees 35,890, leaving a balance of Rupees 22,350.

24. The increase in the receipts and expenditure of the fund over those of the previous year is due to the Korumboo fees in the Salem District having been shown under this head as already noticed in paragraph 69 of the Board's Proceedings,

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* G.O., R. D., 31st March 1876, No. 453.

dated 26th January 1877, No. 304, reviewing the Special Local Fund Report for 1875-76.

25. CANAL AND FERRY FUND.—This fund opens with a balance of Rupees 93,700, which, added to the receipts Rupees 30,270, amounts to Rupees 1,23,970. The expenditure aggregates Rupees 31,250, leaving a balance of Rupees 92,720.

26. Under expenditure the Collector of the Godavery District enters Rupees 20,000 in his Regular Estimate against Rupees 59,000 in the current year's Budget and Rupees 20,100 for the ensuing year, of which Rupees 5,000 are for building boats, &c., at the different ferries, and Rupees 100 for refunds of collections. He is requested to furnish particulars of the items making up the remaining Rupees 15,000 to be spent by the Public Works Department.

27. The particulars of the proposed expenditure in the remaining two districts are as follows:—

		RS.	RS.
Kistna ...	Construction of boats	3,000	
	Establishment...	100	
	Contingencies...	50	
			3,150
Tanjore ...	Maintenance of the Vadarniem canal including the portion extended in 1875	6,750	
	Minor repairs to ferry boats ...	600	
	Establishment	80	
	Miscellaneous...	570	
			8,000

28. COCHRANE'S AND SADRAS CANAL FUND.—The Board have already submitted to Government with their Proceedings, dated 30th December 1876, No. 3,331, a Budget Estimate of the fund in accordance with G.O., Revenue Department, dated 31st March 1875, No. 600.

29. As directed in clause (*a*) of paragraph 2 of the G.O., Financial Department, dated 2nd June 1875, No. 1,190, the Board beg also to submit an abstract of the Budget Estimate of the Special Local Funds for 1877-78 with its appendices for transfer to the Accountant-General.

(A true Extract.)

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

To the Secretary to Government, Revenue Department,
with two Statements.
" all Collectors, with a Statement.
" the Examiner of Public Works Accounts, with do.
" the Accountant-General, with do.

Exd. W. J. Lewis.

1877.

Board of Revenue,

MADRAS.

PROCEEDINGS, 25TH JANUARY 1877, No. 301.

Encl.

Received

JANUARY.

No. 301.

Special Local Funds—under control of Board of Revenue.—Submitting for approval of Government estimates of receipts and charges of — for 1877-78.

Dinkarany, &c.

Revenue Deptt. 533
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Proceedings of the Board of Revenue

Dated 25th January 1877

The Board resolve to submit for the approval of Government estimates of Receipts & Charges of the Special Local Funds under their Control for the year 1877-78.

2. The following is an abstract of the Estimate shewing in one view the assets & Expenditure of each fund compared with those of the current year.

Funds.	Balance expected at the beginning of the year		Estimated Receipts		Total		Estimated charges		Balance.	
	1877-78	1876-77	1877-78	1876-77	1877-78	1876-77	1877-78	1876-77	1877-78	1876-77
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Jungle Conservancy Fund	98,890	131,955	219,050	221,540	317,940	353,495	248,240	268,564	69,700	84,931
Cattle Road Fd:	32,020	52,267	232,610	229,410	264,630	281,677	2[illegible],800	246,960	28,830	34,917
Village Service " "	698,450	773,300	2212,290	2157,690	2910,740	2930,990	2273,460	2112,500	637,280	818,490
Endowment Fund	6,540	7,175	5385	3,805	11,925	10,980	4,740	4,545	7,185	6,435
Irrigation Cess do	27,090	8,937	31,150	21,600	58,240	30,537	35,890	23,900	22,350	6,637
Canal & Ferry do	93,700	1,05,452	30270	31,260	123,970	136,712	31,250	72,250	92,720	64,462
Cochranes Madras Canal	595	13,730	41,900	45,050	42,495	58,780	39,430	54,370	3,065	4,410
Total	957,285	1,092,816	2772,655	2716,355	3729,940	3803,171	2873,810	2782,889	856,130	1,020,282

Jungle Conservancy Fund 2(a). The receipts of this fund are estimated at Rs 219,050 against Rs 221,540 the estimate of the current year.

3. As in the current year, the Collector of Kurnool

has represented the contribution of Rs 2,000 from the Surplus Pound Fund without any explanation as to the necessity for this aid. The assets of this fund & including the balance but excluding the contribution of Rs 2,000 amount to Rs 4,480 & the proposed expenditure is Rs 4700 or Rs 220, more than the assets. The Board have disallowed the contribution & the excess.

4. The Collector of Tanjore has entered Rs 9,100 as the receipts of the year inclusive of a contribution of Rs 6,300 from the Surplus Pound Fund of the District. In their[†] Orders dated 25th September 1876, No: 1334, the Government sanctioned a contribution of Rs 5,800 from the Surplus Pound Fund for the up-keep of extensive plantations of Casurinas remarking that the planting operations should be proportioned to the means available. Hence it is clear that the Government did not intend to

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continue the grant; but as the Collector states that no new plantations are proposed for the year & that the operations will be confined to the maintenance of the existing ones, the Board think that a contribution of Rs 3,300 should be allowed for the ensuing year & accordingly request the sanction of Government to the transfer of the amount.

5. In Cuddapah, a sum of Rs 13,400 is entered as receipts from the sale of fruits & other produce of jungles & Plantations against Rs 900 in the budget of the current year without explaining the circumstances under which such large receipts are expected. The Collector is requested to do so at once. The fund in this district is estimated to close with a balance of Rs 7550.

6. The total expected receipts including the balance according to the current year's Regular Estimate amount to Rs 317,940 & the proportioned expenditure

undertaken at all unless it will pay better to fell the trees now than to preserve them for further growth. The Collector of Tinnevelly has lately submitted a scheme for planting the Railway Stations in his District which the Board have sanctioned. These proposals, of which the extent is not yet ascertained, will greatly reduce the balance of the District. The balance in Salem is being gradually reduced, the expenditure in each year being greater than the receipts. The Collectors of the remaining two districts not having assigned any reason for retaining such large balances are requested to submit proposals for utilizing them after the commencement of the ensuing year.

Cattle fund.

12. The total assets of the fund including the balance are estimated at Rs 264,630 & the charges at Rs 240,800 leaving a balance of Rs 23,830.

13. In the Godavery District no opening balance is shewn under this fund, but the balance should be Rs 3590, as shewn in the margin.

	Rs
Actual opening balance taken in the Regular Estimate of the current year	735.
Estimated receipts including Debt accounts as per Do	23740
	24,475
Estimated Expenditure including Debt accounts as per Do	20,890
	3585 or
in round no:	3590.

The error has been rectified in this Office.

14. Under expenditure nothing is shown against "Collection of Cattle Trespass Fines" in the Ganjam, Cuddapah, and Coimbatore Districts. In the last named District, the net receipts only are shewn instead of the gross Collections. In the other two Districts Commission to Pound Keepers appears to be included under the head "Establishing and Repairing Pounds". This is incorrect. The gross collections should in future be shewn under receipts and the charges attendant on Collections against "Collection of Cattle Trespass fines" under expenditure.

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during the year to Rs 248,240 leaving a balance of Rs 69,700 in favor of the fund at the close of the year.

7. The Collector of Bellary enters Rs 5250 as expenditure in appendix III of the Special L. F. Budget Estimates, but in his detailed budget of expenditure, he provides for Rs 6010. The assets of the fund including the opening balance being only Rs 5210, the Board have restricted the expenditure to that amount.

8. In South Arcot, a provision of Rs 1,366 is made for the Office establishment attached to the Dy Conservator of Forests. This amount includes Rs 684 at Rs 57 a month, the cost of the additional establishment as proposed by the Collector but disallowed in G.O. R.D. of 19th December 1876 No: 2090. This amount has, therefore, been struck out of the budget.

	Rs
Manager	30.
Fixed Pony allowance	10.
2 Peons at 6 Rs each	12
Increase to the pay of Office Clerk from Rs 15 to Rs 20	5
	57.

9. In Tinnevelly, provision is made for

Rs 3,556 for planting 5 new topes & for Rs 180 for a clerk on Rs 15 a month for the Collector's office. These items are disallowed with reference to Bd's Pro: of 22 Novr, 1876, No: 2924, in which they remarked that tope planting has proved a failure in the District & that operations should be confined to conserving & fostering natural growth on land unfit for cultivation & maintaining the already existing plantations. The proposed expenditure will be reduced to Rs 5760.*

* As per Collectors' Budget		9504
Add pay of a watcher for the Sravigunturn tank bank in the Thakarai Taluq omitted in the details of the budget under Item No: 6		36
		9540.
Deduct, Difference between Rs 120 & 75 on acct of Contri: Establt at the Bd's: office	Rs 45	
Pay of a clerk disallowed	180	
Planting new topes	3556	
	3781	3781
		* 5759 or in round no: 5760.

10. It will be seen that the balances in all the Districts are small except those noted in the margin*

* Godavery, Cuddapah, N. Arcot, S. Arcot, Tinnevelly, Salem ...

11. The Collector of North Arcot ~~has~~ states that he reserves the balance to meet unexpected demand on the fund but the amount is too large to be left idle. The balance in South Arcot is partially due to increased collections from large felling in plantations to be undertaken by Mr. Wooldridge to bring the receipts of the year up to the proposed expenditure. As observed by the Collector, the necessity for felling on an extensive scale is not clear as there is a balance of Rs 6440 expected at the close of the year. It is presumed that felling of unripe trees is not contemplated by Mr. Wooldridge & that he will take care that felling is not

Surplus Pound Fund.

15. The expected income of the fund during the year is estimated at Rupees 1,17,700 and the charges at Rupees 1,15,700 leaving a balance of Rupees 2,000. The charges are classified as follows:—

	Rs.
1. Contribution to Government Experimental Farms	53,050
2 — do — to Municipalities	3,010
3 — do — to Local Funds	56,340
4 — do — to the Jungle Conservancy fund of the Tanjore District	3,300
	1,15,700

16. The balance of Rupees 2,000 appertains to Kurnool and is the sum disallowed in para. 3 supra. This amount has not been distributed between the Experimental Farms and Local and Municipal funds as it is not possible to estimate what portion thereof belongs to Municipalities. The Collector will distribute this amount also in due proportion when making the actual transfers.

17. Notwithstanding the repeated instructions of the Board that the distribution of the fund between the experimental farms and the Local and Municipal Funds should be made in equal proportions, they observe that the inequality exists in the marginally noted Districts. The special attention of the Collectors concerned is drawn to the Circulars and orders

Godavery
Nellore.
Bellary
N. Arcot
Tanjore.
Salem.
S. Canara
Malabar.

of Government on the subject and they are requested to carry them out when making the actual transfers and see that no balance is left unappropriated.

18. The estimated receipts of the fund are Rupees 22,12,290 which added to the balance of Rupees 6,98,450 make a total of Rupees 29,10,740. The charges amount to Rupees 22,73,460 leaving a balance of Rupees 6,37,280 in favor of the fund. The largest of the balances which make up this sum occur in the Godavery and Tinnevelly Districts and are due to the schemes of the village establishments being held in abeyance pending the receipt

Village Service Fund

receipt of the final orders of Government on a recent correspondence regarding the clubbing of villages.

19. In Vizagapatam Rupees 670 are entered as receipts and expenditure for the first time under village Service fund. This amount represents the sum to be credited to this head from the Quit rent to be imposed on the Kutwal Inams of Anakapilly, the enfranchisement of which was sanctioned in G. O. Revenue Department dated 20th September 1875 No 1379. The whole of the receipts are shown as expenditure it being proposed to reorganize the Kutwal Establishment. The

now before Government to Local Funds for the maintenance of Elementary Schools and Rupees. 88,100 for the construction of Village chavadies, by which the proposed expenditure of Rupees. 4,66,840 has been reduced to Rupees 3,66,740 and the deficit of Rupees. 88,980 to Rupees. 40,070. The Collector will state whether the expenditure includes the increased rates of salaries to be given to the Nirganties, Vettis and Talaiaries sanctioned in G. O. Revenue Department dated 29 November 1876 No. 1852 in 1876-77 and 1877-78. There will probably

be a deficit which will have to be met by the sale of some of the securities belonging to the funds.

{Endowment funds}

21. The assets of the fund are estimated at Rupees. 11,925 the expenditure at Rupees. 4740 leaving a balance of Rupees. 7,185.

22. It will be seen that the Brahmin Chattram at Ootacamund is added to the list. This institution was placed in charge of the Local Fund Board under a misapprehension but it is now brought under Special funds, Government having, in para 6 of their order Financial Department dated 25 September 1871 No. 486 directed it

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20 The opening balance of the fund in General is minus Rupees 51,190 against the estimated balance of Rupees 83,019 shown in the Current year's Abstract Budget Estimate as will be seen from the following figures:—

	Budget Estimate for 1876-77 Rupees	Regular Estimate for 1876-77 Rupees
Opening balance	1,32,159	1,67,180
Receipts	4,00,860	1,65,860
	5,33,019	3,33,040
Charges	4,50,000	3,84,230
Closing balance	83,019	minus 51,190

The deficit is owing to the receipts as per Regular Estimate being Rupees 2,35,000 less than those shown in the Budget. The decrease is owing to the reduction+ of the cesses from one anna and 10 pies in the Rupee and to the distress prevailing in the district in consequence of which there is very little chance of the original estimated receipts being Collected. As the fund opens with a minus balance of Rupees 51,190 and as it is expected according to the Collector's estimate to close with a deficit of Rupees 88,980 without taking into account the deficit of Rupees 51,190, the Board have disallowed the proposed contribution of Rupees 12,000 which has been included in the Local Fund Budget

+ G. O. R. D. 31st March 1876 No 453.

now

to furnish particulars of the items making up the remaining Rupees 15,000 to be spent by the Public Works Department.

27. The particulars of the proposed expenditure in the remaining two Districts are as follows:—

		Rs.	Rs.
Kistna.	Construction of boats	3,000	
	Establishment	100	
	Contingencies	50	3,150
Tanjore.	Maintenance of the Vedaraniem Canal including the portion extended in 1875	6,750	
	Minor repairs to Ferry Boats	600	
	Establishment	80	
	Miscellaneous	570	8,000

The

Cochrane & Sadras Canal Fund.

28. The Board have already submitted to Government with their Proceedings dated 30th December 1876 No. *, a Budget Estimate of the fund in accordance with G.O. R.D. dated 31st March 1875 No. 600.

* G.O. 23 Jany 77 No. 295

29. As directed in clause (a) of para. 2 of the G.O. F.D. dated 2nd June 1875 No. 1190, the Board beg also to submit an Abstract of the Budget Estimate of the Special Local Funds for 1877-78 with its appendices for transfer to the Accountant General

(True Extract)

Ag. Secretary

To

The Secretary to
Government R.D.
with 2 Statements.

A

Fund 25 September /71 — 97 – 102
Do – 31 March /75 — No 600 Rev
Fund 2 June /75 — — 15 – 16
Do 26 September — — 157 – 158
Do 31 March /76 — — 316 – 317
Do 25 September — — 862/65
Do 29 November — — 871/72
Do 14 October — — 432/33
Do 23 January /77 — — 650/57
B Procgs 22 Novr /76 No 2924 –

14/11/841

Rev: 1877 Dept

No 891
Proceedings of the
Board of Revenue

Dated 25th Jany 1877

Despd 25 — do
Recd 25 —
cw 2

GO 5th February /77 No 533

Submitting for
approval Special
Local Funds
Budget for 1877-78.

C. 3/2/77 Rec'd 5/3/77

...idency during 1877-78.

Fund		Endowment Fund							Surplus		Pound Fund. Estimated charges				
Estimated charge	Balance.	Balance at the beginning of the year.	Receipts estimated to be realized during the year.	Total	Estimated charge	Balance	Balance at the beginning of the year	Receipts during the year	Total	Experimental farms	Municipalities	Local Funds	Special Funds		
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
180	1140	"	"	"	"	"	"								
670	"	"	"	"	"	"	"								
300,200	230,130	"	"	"	"	"	"	1000	1000	500		500			
148,000	4280	"	"	"	"	"	"	2700	2700	1350	60	1290			
"	"	"	"	"	"	"	"	11200	11,200	5700	200	5300			
35000	10140	"	"	"	"	"	"	8000	8000	4000	150	3850			
2500	35940	5400	2045	7445	1960	5485	"	18000	18000	[illegible]	[illegible]	[illegible]			
366740	-40070	1140	2860	4000	2200	1760	"	3600	3600	[illegible]					
22,000	3500	"	360	360	360		"	1000							
120,000	5440	"													
240,000	17710														
276,000	-15170														
71,100	8040														
2500	[illegible]														

Enclosure in Pro:
of the Bd of Revenue
to the Secretary to
Government R.D
dated 23d Jany 1877.

Rev: 891/77

Abstract Estimate
of Receipts & charges
of Special Local funds
in the Several Districts
of the Madras Presi-
-dency during 1877-78-

Fuel 25 September/71 – 97 – 102
Do – 31 March/75 – No 600 Rev
Fuel 2 June/75 —— 15-16
Do 26 September —— 157-158
Do 31 March/76 —— 316-317
Do 25 September —— [illegible]/65
Do 29 November —— 871/72
Do 14 December —— 432/33
Do 23 January/77 —— 656/57
B Procs 22 Novr/76 No 2924.

14/11/5411

Rev: 1877 Dept.
No 891
Proceedings of the
Board of Revenue

Dated 25th Jany 1877.

Despd 25 do
Recd 25 —
en 2

GO 5th February/77 No 533

Submitting for
approval Special
Local Funds
Budget for 1877-78.

C. 3/2/77 Recd 5/3/77.

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sidency during 1877-78.

Fund		Endowment Fund					Surplus			Pound Fund.					
										Estimated charges					
Estimated Charge	Balance.	Balance at the beginning of the year.	Receipts estimated to be realized during the year	Total	Estimated charge	Balance	Balance at the beginning of the year	Receipts during the year	Total	To Experimental Farms.	To Municipalities	To Local Funds	To other Special Funds	Total	Balance
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
180	1140	"	"	"	"	"	"	1000	1000	500	"	500	"	1000	"
670	"	"	"	"	"	"	"	2700	2700	1350	60	1290	"	2700	"
300,200	230,130	"	"	"	"	"	"	11200	11,200	5700	200	5300	"	11200	"
140,000	4280	"	"	"	"	"	"	8000	8000	4000	150	3,850	"	8000	"
"	"	"	"	"	"	"	"	18000	18000	8800	200	9000	"	18000	"
35000	10,140	"	"	"	"	"	"	3900	3900	1950	"	1950	"	3900	"
2500	35940	×5400 ×1140	2045 2800	7445 4000	1960 2300	5485 1700	"	10000	10000	4250	250	5500	"	10000	"
366740	-40070✓	"	360	360	360	"	"	5000	5000	1400	100	1500	"	3000	2000
22,000	3500	"	"	"	"	"	"	2680	2980	1490	40	1450	"	2980	"
120,000	5440	"	"	"	"	"	"	5120	5120	2560	110	2450	"	5120	"
240,000	17710	"	"	"	"	"	"	3000	3000	1300	200	1500	"	3000	"
276,000	-15170	"	"	"	"	"	"	12600	12600	3000	700	5600	3300	12600	"
171,110	85960	"	"	"	"	"	"	7000	7000	3500	100	3400	"	7000	"
2,500	1000	"	"	"	"	"	"	8100	8100	4050	50	4000	"	8100	"
79,000	251440	"	"	"	"	"	"	6000	6000	3000	200	2800	"	6000	"
400	"	"	"	"	"	"	"	4400	4400	2200	200	2000	"	4400	"
160	"	"	120	120	120	"	"	300	300	150	150	"	"	300	"

Revenue Department.

533/29

No. 533

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 5th February 1877.

READ the following Proceedings of the Board of Revenue

Submitting for approval Special Local Fund Budget for 1877-78. } H. E. 25th January 1877

4/2

3/2

1. With these Proceedings, the Board of Revenue submit the Estimates of Receipts and Charges of the Special Local Funds under their control for the year 1877-78.

The

up to the proposed expenditure; but the necessity for the felling proposed is not clearly explained and the Board's instructions in regard to the preservation of unripe trees should be conformed to. The balance in Tinnevelly will be in a great measure utilized by the proposed scheme for planting the Railway stations in the District, and that in Salem is being gradually reduced.

The

Cattle Pound Fund.

6. The total receipts of the fund including the balance amount to Rs. 264,630 and the expenditure to Rs. 240,800; the balance being Rs. 23,830. Of the proposed expenditure of Rs. 240,800, Rs. 123,100 are to be spent on Pound establishments and Rs. 117,700 to be transferred to Local Funds &c.

7. Compared with the current year's estimate the receipts shew an increase of Rs. 3,200 and the charges (Pound establishments) a

	Receipts.	Expendre.
1876-77	229,410	125,020
1877-78	232,610	123,100
Inc	3,200	Dec 1,920

granted.

4. The total receipts including the [illegible]ing balance amount to Rs 3,17,940. The expenditure, the component items of which have been carefully scrutinized by the Board, amounts to Rs 2,48,240, and is thus distributed -

	Rs
To be incurred by Revl Dept. —	2,39,660
— Do — by P.W. — do —	5,280
Cost of Pub. Works supervision —	1,320
— Do — of Controlling Estabt in the Board's Office —	1,980
	2,48,240

There thus remains a total balance of Rs 69,700 in favor of the fund at the close of the year.

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Godavery
Cuddapah
North Arcot
South Arcot
Tinnevelly
Salem

5. The balances in the districts are small, except in the six marginally noted. The Board have called for proposals for the utilization of the balances in the Godavery, Cuddapah, and North Arcot districts. The balance in South Arcot is stated to be partly due to increased collections from large fellings in plantations to be undertaken by Mr Woolridge to bring the receipts of the year up

I think that the expenditure of this Fund is open to much discussion; but it will come up when the Forest act is under discussion and this need not now interfere with existing practice –

This is not consistency – Should apparently not take place for the object

2. The following is an bstract of the estimates or the current and nsuing years

	Receipts exclusive of opening Balance		Charges	
	1876-77.	1877-78.	1876-77.	1877-78.
ungle Conservancy Fund	221,540	219,050	268,564	248,240
attle Pound — " —	229,410	232,610	246,760	240,800
illage Service — " —	2157,690	2212,290	2112,500	2273,460
ndowment — " —	3,805	5,385	4,545	4,740
rrigation Cess — " —	21,600	31,150	23,900	35,890
anal and Ferry — " —	31,260	30,270	72,250	31,250
ochrane's and adras Canal — " —	45,050	41,900	54,370	39,430
Total	2710,355	2772,655	2782,889	2873,810

Jungle Conservancy Fund.

The receipts of this Fund 1877-78 are estimated Rs. 219,050 against Rs. 21,540 for 1876-77. The Board

Board have disallowed the pro[illegible]sion made in Ru[illegible] for a contribution of Rs. 2,000 from the Surplus Pound Fund as no necessity was shewn for it. In Tanjore the Collector provided a contribution from the same source of Rs. 6,300 but for reasons stated in para 4 of their Proceedings, the Board consider that aid to the amount of Rs. 3,300 would be sufficient for the ensuing year and ask sanction for the transfer of the amount.

This sanction is accordingly granted

a decrease of Rs. 1,920.

8. The Surplus Pound Fund, adverted to in paras 15 to 17 of the Boards Proceedings, and which consists solely of the sum of Rs. 1,17,700 referred to in para 6 supra calls for no special notice. The proposed transfer of Rs. 3,300 out of the above mentioned sum, to the Jungle Conservancy Fund of the Tanjore district has been sanctioned

in

in para 8 of these Proceedings.

Village Service Fund

9. The receipts of the year are given as Rs. 22,12,290 against Rs. 21,57,690 for the current year. The total receipts with the opening balance amount to Rs. 29,10,740 and the charges to Rs. 22,73,460; the balance being Rs. 6,37,280.

10. In Kurnool, the opening balance is minus Rs. 51190 against the estimated plus balance of Rs. 83,019; the deficit being due to the receipts

being

being considerably less than those shown in the current year's budget. This is attributed to the recent reduction of the Cess from one anna to 10 pies in the Rupee and to the distress prevailing in the districts. Irrespective of this minus balance of Rs. 57,190 the Collector estimated to close with a deficit of Rs. 88,980. The Board have rightly reduced the proposed expenditure from Rs. 4,66,840 to

G. O. 31st March 1876
No. 453.

to Rs. 3,66,740 and the deficit is consequently reduced to Rs. 40,070. But this deficit will have to be met from the sale proceeds of the Government securities ordered to be sold in G. O. of 23rd Decr./76 No. 2152 of the further enquiry made by the Board shows that the measure is necessary.

11. Of the balances, the largest occur in the Godavari and Tinnevelly districts and are attributed to the village establishment schemes being held in abeyance pending

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pending the settlement of the question as to the clubbing of villages.

Orders have been passed & for the utilization of this Fund on the completion of the settlement?

Endowment Fund

12. The receipts advances & charges of this fund shew an increase over those in the current year. It is observed that the Brahmin Chuttrum at Oracamund is to be added, with reference to the Order of Govt. marginally noted, to the list of Institutions supported by the Fund.

	1876-77	1877-78
Receipts with opening balance	10980	11925
Charges	4,545	4,740
Bal	6435	7185

× G. O. 25 Sept. 77 No. 486 para 6 Fin. Dept.

Irrigation Cess Fund

13. In this Fund also there is an increase in the Receipts & expenditure due to the Korumboo fees in the Salem district having been shewn under this head.

	1876-77	1877-78
Receipts with opening balance	30,537	58,240
Charges	23900	35,890
	6637	22,350

Note. The current year's Receipts [illegible] only [illegible] the present [illegible] have added [illegible] and they remark that the Korumboo fees in that district have been shown under [illegible] head. Please see para [illegible] In this para the [illegible] refer to a [illegible] there as bearing on the subject [illegible] the date & No. of these [illegible]

[illegible] for the date & No. of the Proc[illegible]

The

Canal & Ferry Fund.

14. The receipts of the year (Rs. 30270) added to the opening balance (Rs. 93700) amount to Rs. 1,23,970. Of the charges aggregating Rs. 31,250, Rs. 16,250 are to be laid out in constructing & repairing boats and maintaining the Vedaraniem Canal &c. and for the remainder Rs. 15,000 particulars of expenditure have been called for from the Collector of the Godavery district. The

The balance at the close of the year amounts to Rs. 92,720.

15. The Budget relating to this Fund has been separately submitted by the Board and approved in G. O. 23rd January 1877 No. 295 Revenue Department.

Cochrane's and Sadras Canal Fund

16. With these remarks the estimates will be forwarded to the Finl. Dept.

To Board of Reve
Finl Departt
PW Department

6/7o

Exd:

G. O.

Special Local
Fund Budget
for 1877-78.

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8/3/44 Pts 5/2/44.