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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

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GOVERNMENT OF MADRAS.

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REVENUE DEPARTMENT.

7th August 1878, No. 1,262.

d the following paper :—

Proceedings of the Board of Revenue, dated 19th March 1878, No. 747.

Read the following reports :—

n the Collector of Ganjam,		dated	18th June	1877, No.	699.
,, ,,	of Vizagapatam,	,,	22nd May	,, ,,	511.
, ,,	of Godavery District,	,,	12th July	,, ,,	189.
,, ,,	of Kistna District,	,,	29th June	,, ,,	1,384.
,, ,,	of Nellore,	,,	25th ,,	,, ,,	3,194.
,, ,,	of Cuddapah,	,,	6th July	,, ,,	1,034.
,,	of Bellary,	,,	6th June	,, ,,	454.
,,	of Kurnool,	,,	27th ,,	,, ,,	601.
,,	of Chingleput,	,,	30th ,,	,, ,,	484.
,,	of North Arcot,	,,	19th July	,, ,,	456.
,,	of South Arcot,	,,	14th ,,	,, ,,	311.
,,	of Tanjore,	,,	3rd ,,	,, ,,	2,237.
,,	of Trichinopoly,	,,	6th ,,	,, ,,	238.
,,	of Madura,	,,	1st ,,	,, ,,	A.
,,	of ,,	,,	23rd ,,	,, ,,	477.
,,	of Tinnevelly,	,,	25th June	,, ,,	417.
,,	of Coimbatore,	,,	14th July	,, ,,	255.
Commr.	of Nilgiris,	,,	28th May	,, ,,	50.
Collector	of Salem,	,,	11th June	,, ,,	329.
,,	of South Canara,	,,	22nd ,,	,, ,,	1,067.
,,	of Malabar,	,,	26th May	,, ,,	133.

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e Conservancy Fund.
Grass Fund.
e Pound Fund.
ue Bungalow Fund.
owment Fund.
ge Service Fund.
l and Ferry Fund.
tion Cess Fund.
rane's and Sadras Canal Fund.

THE Board resolve to submit to Government a report on the operations of the several Special Local Funds under their control as per margin for the year 1876-77.

2. The following abstract statement shows the receipts and charges of the several funds :—

Funds.	Balance at the beginning of the year.	Receipts during the year.	Total.	Expenditure.	Balance.
	RS.	RS.	RS.	RS.	RS.
nservancy Fund	1,61,241	1,74,008	3,35,249	2,24,399	1,10,850
s Fund ...	1,489	328	1,817	1,873	— 56
d Fund ...	68,898	2,22,469	2,91,367	2,59,638	31,729
alow Fund	1,555	58	1,613	40	1,573
ent Fund ...	6,514	5,947	12,461	7,747	4,714
Service Fund ...	9,72,638	19,49,879	29,22,517	21,02,895	8,19,622
l Ferry Fund...	1,00,027	34,481	1,34,508	23,053	1,11,455
n Cess Fund ...	25,115	32,829	57,944	35,502	22,442
and Sadras Canal Fund	3,962	36,362	40,324	33,880	6,444
Total ...	13,41,439	24,56,361	37,97,800	26,89,027	11,08,773

3. The figures given above are those furnished by Collectors in accordance with G.O., dated 10th April 1877, No. 1,380, which dispenses with the absolute agreement of these figures with those of the Accountant-General, on the conditions specified* in the case of Local Funds that the differences in the figures will be stated as a prescript in the report of the ensuing year.

* G.O., Financial Department, dated 13th July 1876, No. 1,238.

4. The total receipts from all the funds, including the balance on the 1st April 1876, amounted to Rupees 37,97,800 and the charges to Rupees 26,89,027, leaving a balance of Rupees 11,08,773 at the close of the year under report. These figures, it will be seen, do not include the transactions of the Surplus Pound Fund as the receipts and charges of this fund form a portion of the General Cattle Pound Fund and is consequently omitted from the general abstract agreeably to paragraph 3 of G.O., Revenue Department, dated 24th August 1876, No. 1,159.

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

6. *Jungle Conservancy Fund.*—The following abstract statement shows the Districtwar particulars of the receipts and charges of the fund as compared with those of the preceding year:—

Districts.	Receipts in 1875-76. Balance at the beginning of the year.	Receipts during the year.	Total including Balance.	Charges. By Forest Department.	By P.W.D.	By R.D.	Total.	Total Charges in 1875-76.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	642	140	692	..	..	190	190	194	492
2. Vizagapatam	1,065	844	1,909	..	..	207	207	198	1,702
3. Godavery	10,013	7,577	18,290	..	..	1,776	1,776	2,343	16,514
4. Kistna	5,332	11,783	17,620	..	2,398	10,672	13,070	11,437	4,550
5. Nellore	43,479	46,310	89,789	..	..	77,756	77,756	96,732	11,633
6. Cuddapah	1,924	3,462	5,386	..	..	4,940	4,940	4,144	946
7. Bellary	5,185	2,352	7,537	..	2,078	2,443	4,521	4,933	309
8. Kurnool	2,229	2,589	4,818	..	..	5,597	5,597	3,396	1,421
9. Chingleput	2,403	7,763	10,166	..	..	7,814	7,814	7,537	2,352
10. North Arcot	28,133	19,190	47,323	4,023	..	10,884	14,907	13,389	33,359
11. South Arcot	6,247	10,776	16,023	11,000	..	90	11,090	10,895	4,824
12. Tanjore	6,386	9,632	15,807	..	..	10,234	10,234	10,616	5,573
13. Trichinopoly	4,881	7,906	12,487	..	2,405	4,561	6,966	6,906	5,501
14. Madura	6,301	6,376	12,677	151	..	4,097	4,248	5,783	3,439
15. Tinnevelly	6,776	8,875	15,651	..	..	6,080	6,080	5,409	9,571
16. Coimbatore	1,458	12,274	13,732	..	..	10,501	10,501	10,906	2,769
17. Nilgiris	246	..	246	..	..	..	..	98	148
18. Salem	31,155	16,758	47,913	..	..	35,773	35,773	28,076	19,140
19. South Canara	1,230	130	1,360	..	..	235	235	353	1,125
Total ..	1,61,241	1,74,008	3,35,249	15,174	6,941	2,01,484	2,24,399	2,30,589	1,10,860

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7. The balance at the beginning of the year was Rupees 1,61,241 and the receipts during the year aggregated Rupees 1,74,008, making a total of Rupees 3,35,249. The total expenditure amounted to Rupees 2,24,399, leaving a balance of Rupees 1,10,850. These figures include the deficit balance of Rupees 246 appertaining to the Nilgiris at the end of last year which should be made good* from Imperial Funds. The Conservator of Forests has lately informed the Board that he has arranged for the necessary adjustment in the current year. The actual receipts of the year were less than those of the previous year by Rupees 77,569. This resulted from a gross decrease of Rupees 87,815 in fourteen districts against a gross increase of Rupees 10,246 in five districts. The decreases are large in the Nellore, North Arcot, South Arcot, Coimbatore, and Salem Districts, and are attributable to the causes mentioned below:—

* *Vide* G.O., Revenue Department, dated 8th March 1877, No. 983, paragraph 4.

In Nellore, chiefly to the decrease in the sale proceeds of Nareduwood from the Striharikotta jungles owing to all the mature wood having been cut and sold in the previous year. But for the want of water in the East Coast Canal this would probably have been counterbalanced by the larger receipts from the sales of firewood which showed a tendency to increase.

In North Arcot, to the absence of active demand for firewood for the manufacture of jaggery which was unusually large in the previous year owing to the extensive cultivation of sugar-cane during the favorable season of 1874-75, to the small demand for building materials on account of famine, and to the decrease in the receipts from the sale of confiscated timber which resulted from the check given to smuggling by the strict conservancy of the jungles by the Forest officers.

In South Arcot, to the decrease under "Tax on fuel, firewood, and bamboos" and "sale of wood in plantations," the unfavorable character of the season having led the ryots to fell and sell the firewood procurable on their estates, employing their carts and bullocks freely for the transport of the wood as they had no cultivation work.

In Coimbatore, (1) to the demand of rent on palmyrah trees not having been fully collected in consequence of the unfavorable character of the season, (2) to the diminution in the produce of topes owing to the drought, and (3) to there having been no recoveries in consequence of no advances having been made during the year under report.

In Salem, to a considerable falling off in the collections of the rents from palmyrah trees owing to the unusually unfavorable character of the season.

8. The subjoined statement shows the particulars of the receipts from the various sources under the Jungle Conservancy Fund.

Districts.	Rent of Jungles, &c.		Sale of Trees.		Sale of Fruits and other produce of Jungles, Topes, Trees, &c.	Fees from Charcoal-burners.	Sales of confiscated Timber.	Miscellaneous Receipts.	Recoveries of Advances and Unadjusted Charges.	Contribution from the Surplus Found Fund.	Total.
	Jungles, Topes, Trees, &c.	Palmyrah.	Palmyrah.	Other Trees.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	10			86							140
2. Vizagapatam				71							854
3. Godavery				171							7,377
4. Kistna				135							11,688
5. Nellore				1,807							46,210
6. Cuddapah	16			866							8,462
7. Bellary	242			1,534							2,483
8. Kurnool				808						1,000	2,969
9. Chingleput	2,501			1,676							7,763
10. North Arcot	54			4,619							19,185
11. South Arcot	248			6,552							10,773
12. Tanjore	105			2,483						3,258	9,423
13. Trichinopoly	500			4,469							7,900
14. Madura	87			4,696							6,476
15. Tinnevelly	195			1,471							8,875
16. Coimbatore		9,880		1,222							12,274
17. Nilgiris		13,305									16,768
18. Salem	379			2,065				115	478		130
19. South Canara				16					8		
Total	4,236	23,185	4,134	40,996	7,890	2,333	432	5,794	4,037	4,258	1,74,008

Districts.	Tax on Fuel, Firewood and Bamboos.	Tax on Trees.	Sales of Fuel, Firewood and Bamboos.
	Rs.	Rs.	Rs.
1. Ganjam	45		
2. Vizagapatam	73	769	
3. Godavery	5,713		
4. Kistna	5,002	423	38,661
5. Nellore	2,043	906	
6. Cuddapah	361		
7. Bellary	329	274	
8. Kurnool	50		
9. Chingleput	247	769	
10. North Arcot	12,669		566
11. South Arcot	3,374		
12. Tanjore	705		
13. Trichinopoly	2,698		
14. Madura	421		
15. Tinnevelly			
16. Coimbatore			
17. Nilgiris			
18. Salem			39
19. South Canara			
Total	34,229	3,140	39,266

9. It will be seen that the classification observed in the previous year's report as regards the several sources of income to the fund has been adopted in this report also pending the orders of Government regarding the form for exhibiting the receipts and expenditure suggested in Board's Proceedings, 1st December 1877, No. 5,135.

10. The tax on fuel, firewood, and bamboos yielded Rupees 34,220 or Rupees 6,361 less than in the previous year. The decrease is chiefly in the North Arcot and South Arcot Districts and is due to the causes mentioned in paragraph 7 *supra*.

11. Regarding the system of taxation on fuel, firewood, and bamboos pursued in each district, the following information can be gathered from the portions of the Collectors' reports bearing on the subject.

GANJAM.—A tax is levied at the rate of one Rupee for each yearly license for the felling of fuel, &c., in jungles.

VIZAGAPATAM.—Seigniorage on wood is collected at one Rupee per bandy-load except in the cases of certain timbers on which the seigniorage varies from Rupees 2 to Rupees 4 a bandy-load as detailed in paragraph 11 of the Collector's report.

KISTNA.—The seigniorage on fuel and firewood cut for sale is charged at different rates according to weight as detailed in the Collector's report ranging from 4 Pies for a man's load of 50 lbs. to Rupees 3-8-0 for every ten tons carried by boat.

On charcoal made for sale the seigniorage is one Rupee for 1,000 lbs.

On timber cut for sale it is levied at different rates for different kinds which vary from 1 to 5 Rupees for 1,000 lbs.

NELLORE.—A seigniorage of six Annas is levied on a cart-load of firewood by the village authorities who issue tickets to applicants authorizing them to cut the quantity they pay for. The Wood Department passes the quantity specified in the ticket, and confiscates any excess. On wood other than fuel the prescribed fee is paid to the taluq treasury, and on receipt of particulars from the taluq as to the wood required, the Wood Overseer grants licenses and way-permits according to which the wood felled is passed.

KURNOOL.—Licenses to cut firewood are given at 4 Annas a bandy-load. For jungle-wood the charge is one Rupee. To the agricultural classes free passes for firewood are given with reference to the extent of the ryots' holdings.

CHINGLEPUT.—A tax on fuel, firewood, &c., is levied at one Rupee for each bandy-load of 1,000 lbs.

NORTH ARCOT.—The following rates of seigniorage are charged :—

—	Cart-load.			Bullock-load.			Ass-load.			Head-load.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Unreserved wood	1	0	0	0	4	0	0	3	0	0	2	0
Firewood	0	6	0	0	1	6	0	1	0	0	0	3
Charcoal	1	8	0	0	6	0	0	4	0	0	1	0
Bamboos	1	0	0	0	3	0	0	1	6	0	1	0

All Firkadars are supplied from the Deputy Conservator's Office with printed tickets made up into books of 100 each, numbered and signed by that officer, and any person requiring fuel, &c., goes to the nearest Firka, pays for the quantity of fuel, &c., he wishes to bring out of the jungles at the rates given above, and receives from the Firkadar a ticket authorizing him to fell and bring out that quantity within a given time and by a given route. The Firkadars are allowed a commission of 10 per cent. on the amount collected by them.

In all cases squared or worked timber is charged double rate, bamboos cut into lengths and tied into bundles for rafters double rate, and split bamboos for making baskets, &c., treble rate.

Reserved trees can only be felled on license issued by the Forest Department which must be obtained prior to entering the forests, and the seigniorage levied thereon varies from Rupees 3 to 6 per bandy-load according to the description of the tree felled.

SOUTH ARCOT.—Seigniorage on fuel and firewood cut for sale in Government jungles (open or reserved) is levied as under :—

	RS.	A.	P.
Per cart-load	0	6	0
„ bullock-load	0	1	0
„ head-load	0	0	3

For charcoal, the rate is Rupees 1-8-0 per cart-load. The supply required by villagers for their own use is allowed to be taken free of payment on passes issued by Tahsildars on the reports of the Village Munsifs.

MADURA.—Seigniorage on firewood and bamboos is levied at the following rates :—

			RS.	A.	P.
Firewood	Bandy-load		0	6	0
	Head-load		0	0	4
Bamboos	Bandy-load ...	Full	1	0	0
		Split	1	8	0
	Head-load ...	Full	0	1	0
		Split	0	1	6
Charcoal	Bandy-load		1	0	0
	Head-load		0	1	0

Nottamgars of villages in the vicinity of which jungles lie are authorized to issue tickets to persons for firewood on payment of the proper seigniorage. These tickest are checked and recovered from the parties by the Nottamgars on their return from the jungles with the firewood.

SOUTH CANARA.—No particular system has yet been devised for the district so far as the Jungle Conservancy Fund is concerned as the necessity for it has not yet arisen.

12. The Collectors of the remaining districts have not noticed the point, though they have been directed to do so in Board's Proceedings, dated 3rd March 1877, No. 1,001. The information given from Cuddapah is so general in its terms as to be practically valueless.

Godavery.	Tinnevelly.
Bellary.	Coimbatore.
Tanjore.	Nilgiris.
Trichinopoly.	Salem.

13. The sale of fuel, firewood, and bamboos yielded Rupees 39,256 against Rupees 97,110 in the previous year. This large falling off is due, as explained above, to the decrease in the receipts from the Striharikota Forests in the Nellore District.

14. The sum realized by the sale of trees was Rupees 40,996 or Rupees 1,631 less than the actuals of last year. The decrease was chiefly in Kurnool, North Arcot, South Arcot, and Tinnevelly, and was owing to the low demand resulting from famine.

15. The rent of the palmyrah jungles which is collected to any extent only in Coimbatore and Salem shows a decrease of Rupees 10,380 in comparison with the last year's receipts. It is explained that the falling off is owing to the unfavorable season. The amount realized from the rent of the other jungles, topes, trees, &c., also shows a decrease of Rupees 2,612, which chiefly occurs in Chingleput. It is explained that it is owing to the difficulty found in the collection of the rent due on the jungles of the twenty-three villages in the Trivellore Taluq which had been leased out in previous years. The Collector promises to furnish the report called for by Government on the renting of the jungles in these villages.

16. The income from the sale of fruits and other produce of jungles, &c., amounted to Rupees 7,890 against Rupees 5,787 in the previous year. The item being a fluctuating one the increase admits of no explanation.

17. It will be seen from the statement appended to paragraph 8 *supra* that a sum of Rupees 4,256 was credited to the Jungle Conservancy Fund from the Surplus Pound Fund as per margin. In the Special Fund Budget of Kurnool for 1876-77 a contribution of Rupees 2,000 was allowed* from the Surplus Pound Fund to provide for the wants of the Jungle Conservancy Fund, but owing to the decrease in the receipts of the Pound Fund it was not possible to transfer more than Rupees 1,000. In their order, Revenue Department, dated 25th September 1876, No. 1,334, Government sanctioned the transfer of Rupees 5,800 (moiety of the Surplus Pound Fund which should be credited to Government Farms) to the Jungle Conservancy Fund of the Tanjore District, but only Rupees 3,256 were transferred no more being available.

	Rs.
Kurnool	1,000
Tanjore	3,256
Total ...	4,256

* *Vide* paragraph 2 of the G.O., Financial Department, 25th January 1876, No. 104.

18. In paragraph 4 of their order† on the Board's Special Local Fund Report for 1874-75 the Government directed that the financial effect of G.O., Revenue Department, dated 23rd June 1876, No. 844, requiring certain items of revenue to be credited to the Jungle Conservancy Fund, should be noticed in future reports. The Board accordingly called on the Collectors to furnish the information in their reports for the year under review, but the call has been responded to by only a few of them. The information supplied is given below.

† Revenue Department, dated 24th August 1876, No. 1,159.

GANJAM.—The receipts show an increase of Rupees 73, due chiefly to the effect of the order.

KISTNA.—The order effected no change as the revenue derived from scattered trees in waste lands has always been credited to the Jungle Conservancy Fund.

CUDDAPAH.—Several tracts of jungles were transferred to the Jungle Conservancy Fund and the receipts under the head "Tax on fuel" would have been considerable had it not been for the great falling off in the demand on account of famine.

KURNOOL.—The items directed to be transferred have always been credited to the Jungle Conservancy Fund, and hence there was no change.

NORTH ARCOT.—The transfer of the items referred to was not carried out before the close of the year in consequence of the particulars called for to that end not having been received from certain talugs.

SOUTH ARCOT.—There was an increase of Rupees 2,500 under "Sale of trees" in consequence of the amount realised by the sale of trees on Poramboke lands having been credited to the Jungle Conservancy Fund instead of to "Land Revenue, Miscellaneous," as heretofore.

TANJORE.—The Government Order has not affected the receipts of the Jungle Conservancy Fund as the sale proceeds of trees on channel banks had been credited to the fund prior to the receipt of the order.

MADURA.—The effect of the order was a loss of Rupees 51, being the rent of mango trees, &c., within the jurisdiction of the Forest Department.

TINNEVELLY.—There was no change, there being no items such as those directed to be transferred by the order.

COIMBATORE.—The rent of fruit trees, the tax on trees on unassessed lands were for the first time credited to the Jungle Conservancy Fund. The receipts, however, were abnormally low in the year under review.

SALEM.—The rents realised from palmyra trees standing either on putta or unoccupied lands continue to be credited to the Jungle Conservancy Fund under G.O., Revenue Department, dated 31st July 1874, No. 958, though the rents of trees on occupied lands should be credited to "Land Revenue, Miscellaneous."

SOUTH CANARA.—The amount of revenue available for transfer from Land Revenue to Jungle Conservancy Fund is so insignificant that there is no appreciable change.

19. The total expenditure from the Jungle Conservancy Fund shows a net decrease of Rupees 6,470 in comparison with that of the previous year, the result of a gross decrease of Rupees 24,109 in eight districts against a gross increase of Rupees 17,639 in eleven. The largest decrease occurs in Nellore under the two items noted in the margin. The small expenditure under the first item is in consequence of the numerous works proposed in the budget not having been undertaken owing to the scarcity of water and the rigour of the season. The large decrease of Rupees 22,500 observed under the second item is due to the causes enumerated in paragraph 7 *supra*.

1. Village topes and sinking wells.
2. Striharicotah cutting operations.

20. The expenditure may be classified as follows :—

Items.	Charges. By Public Works Department.	Charges. By Revenue Department.	Charges. By Forest Department.	Charges. Total.	Total Expenditure of 1875-76.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Formation of fresh plantations and topes	..	22,901	3,750	26,651	23,080	3,571	..
2. Improvement and maintenance of existing topes	5,968	93,193	8,822	1,07,983	1,00,852	7,131	..
3. Commission for collection	..	3,563	..	3,563	3,298	265	..
4. Establishment	..	43,470	2,209	45,679	36,428	9,251	..
5. Cost of Public Works Department supervision	973	..	..	973	1,634	..	661
6. Miscellaneous charges	..	31,665	680	32,285	56,498	..	24,213
7. Advances	..	5,459	..	5,459	7,339	..	1,889
8. Controlling Establishment in the Board's Office	..	1,815	..	1,815	1,740	75	..
Total	6,941	2,01,997	15,461	2,24,399	2,30,869	20,293	26,763
Net Decrease	..	..	..	..	..	6,470	

21. The proportion which each description of charge bore to the total is shown below in comparison with the corresponding figures for the previous year :—

Items.	Percentage. 1876-77.	Percentage. 1875-76.
1. Formation of fresh plantations and topes	11·88	10·
2. Improvement and maintenance of existing topes.	48·13	43·68
3. Commission for collection	1·59	1·43
4. Establishment	20·35	15·78
5. Cost of Public Works supervision	·43	·71
6. Miscellaneous charges	14·39	24·47
7. Advances	2·43	3·18
8. Controlling Establishment in the Board's Office.	·80	·75

22. The percentage of expenditure under the first item is nearly the same as in the previous year. The second item shows a higher percentage of expenditure than in 1875-76 in consequence of an increase of expenditure in the districts noted in the margin. The increase in Kistna is due to the trees newly planted last year having come under maintenance during the year under report. In Kurnool it is due to the large expenditure of Rupees 2,078 incurred by the Public Works Department in digging a well at Ipanaguntlah village in connection with the tope

Kistna, Kurnool, South Arcot, and Salem.

there. It is explained that the increased expenditure in Salem was owing to the grant of extra batta to gardeners and tope maistries in consideration of the high prices ruling in the district.

23. The increase under the third item is very slight, but the percentage of expenditure under the fourth is higher than in the last year in consequence of the increased cost of establishment in Nellore. It is not explained to what cause the increase is due. The Collector is requested to report on this point.

24. The total expenditure from the Jungle Conservancy Fund by the Public Works Department was Rupees 5,968, and the cost of supervision thereon charged in the accounts is only Rupees 973, which is Rupees 519 less than the correct amount. It is observed that there was an expenditure of Rupees 2,078 incurred by the Public Works Department in Kurnool, but that the cost of supervision thereon is not debited in the accounts. The Collector will explain the cause of the omission.

25. The proportion of expenditure under "Miscellaneous Charges" was 14·39 against 24·47 in the previous year. This low percentage was the result of short expenditure on cutting operations in the Striharicotah jungles as explained above.

26. The balance remaining unexpended at the close of the year under report amounted to Rupees 1,10,850 or Rupees 50,391 less than that for 1875-76, the decrease being principally due to the very large decrease in current collections. In twelve districts the closing balance is less than the opening balance, and in the remaining seven it is more.

27. The following statement shows the Districtwar particulars of the extent of old and new plantations and the number of trees planted up to the close of 1875-76 and during 1876-77.

Districts.	Fuel Reserves.				Plantations on Channel Banks.				Avenues.			
	Old.		New.		Old.		New.		Old.		New.	
	Up to 1875-76.		In 1876-77.		Up to 1875-76.		In 1876-77.		Up to 1875-76.		In 1876-77.	
	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.
	7	8	9	10	11	12	13	14	15	16	17	18
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..
3. Godavery	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	429,360 —21,583 407,767	150	129,642	Miles 242	6,670 +1,273 5,397	41,639	4,665	..	..	..	..	..
5. Nellore	Not given.	1,000	..	..	..	249	..	..	..	..	..	..
6. Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..
7. Bellary	38,786	..	..	751	9,390	..	..	..	..	..	..	..
8. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..
9. Chingleput	Natural wood. 59,469	46	18,214	..	..	..	..	..	..	..	..	..
10. North Arcot	..	219	..	..	..	..	..	..	..	..	..	..
11. South Arcot	138,821 615,854 *—50,659 565,195	32,771	42,606	..	..	..	..	..	..	..	..	..
12. Tanjore	..	..	11,089	9	4,825	..	1,240	..	..	..	..	..

† Sold to private individuals.

Districts.	Judges.								Tanks.			
	Old.		New.		Old.		New.		Old.		New.	
	Up to 1875-76.		In 1876-77.		Up to 1875-76.		In 1876-77.		Up to 1875-76.		In 1876-77.	
	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.
	1	2	3	4	5	6	7	8	9	10	11	12
1. Ganjam	..	..	..	..	..	..	..	..	..	..	..	..
2. Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..
3. Godavery	..	..	..	..	..	..	..	..	..	..	..	..
4. Kistna	378,630	Not given.	55	..	..	..	..	..	69,000	..	..	..
5. Nellore	103,894 899 — 2 897	Not given. 107,876 *— 60 107,826	..	..	..	..	..	..	199,970	..	..	..
6. Cuddapah	36,111	137,365	..	..	..	..	..	..	65,000	..	..	..
7. Bellary	..	..	..	..	..	..	..	..	..	..	..	..
8. Kurnool	..	..	..	..	..	..	..	..	..	..	..	..
9. Chingleput	6,304	Natural wood.	..	..	..	..	..	..	23,800 20,000	..	..	..
10. North Arcot	42,000	102,679	..	..	..	..	..	..	..	..	..	..
11. South Arcot	..	..	..	..	..	..	..	..	14,000	..	..	..
12. Tanjore	5,941	171,381 *— 7,480 163,901	..	1,000	..	..	..	..	5,100	..	..	..

* Perished, destroyed or cut down.

Districts.	Village Topes.				Nurseries.				Total.			
	Old.		New.		Old.		New.		Old.		New.	
	Up to 1875-76.		In 1876-77.		Up to 1875-76.		In 1876-77.		Up to 1875-76.		In 1876-77.	
	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.
	14	15	16	17	18	19	20	21	22	23	24	25
1. Ganjam	39	2,360 * — 102 2,258	6	131	..	..	..	..	39	2,360 — 102 2,258	6	131
2. Vizagapatam	115	14,127 * — 1,160 12,967	..	2,242	..	..	..	..	115	14,127 — 1,160 12,967	..	2,242
3. Godavery	..	..	..	..	..	..	..	..	..	6,670 — 1,273 5,397	..	4,665
4. Kistna	23	46,605	..	..	19	77,981 * — 3,383 74,598	..	15,200	Miles 242 580,368	505,575 — 34,966 570,609	205	144,842
5. Nellore	2,268	2,105,333	..	..	1	3,000	..	..	306.133	2,108,582	1,000	..
6. Cuddapah	24,852 — 62 24,790	115,182 * — 9,456 105,726	15	1,345	19,992 * — 52 19,940	46,608 * — 185 46,423	..	..	45,743 — 116 45,627	269,616 — 9,641 259,975	15	1,345
7. Bellary	403	31,950	9	2,619	20	20,833	..	..	37,871	233,354	9	2,619
8. Kurnool	201·7	13,247	..	49	·5	636	..	..	202·2	13,883	..	49
9. Chingleput	99	9,689	..	1,481	·2	About 2,000	..	..	33,302·2	67,158	46	19,695
10. North Arcot	758	134,702 * — 14,513 † — 9,450 110,739	270	5,583	..	..	..	..	42,758	237,381 — 23,963 213,418	489	5,583
11. South Arcot	491	50,536	..	1,380	..	163,300	..	334,000	14,530	352,667	32,771	377,986
12. Tanjore	158	17,207 * — 561·7 11,590	..	353	1	10,000	..	..	11,295	819,267 — 63,756 755,511	..	13,682

* Perished, destroyed or cut down. † Shown in excess of the actual number.

Districts.	Jungles.				Fuel Reserves.				Plantations on Channel Banks.			
	Old.		New.		Old.		New.		Old.		New.	
	Up to 1875-76.		In 1876-77.		Up to 1875-76.		In 1876-77.		Up to 1875-76.		In 1876-77.	
	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.
1	2	3	4	5	6	7	8	9	10	11	12	13
13. Trichinopoly	..	..	..	..	..	..	..	..	Miles 67·6	52,428 — 30 52,398	..	270
14. Madura	8,500	Not given.	304	2,000	1,259	55,074	4	1,986	..	..	..	..
15. Tinnevelly	2,489	194,370	2,978	46,088	357	84,993 * — 84,993 ..	..	..	1,642	147,306	613	28,505
16. Coimbatore	..	..	..	..	..	..	..	..	..	72,007	..	30,000
17. Salem	1,123	106,745	26½	6,984	552	25,878	13	866	..	663	..	8,339
18. South Canara	..	..	..	..	536 — 5 531	37,242 — 2,771 34,471	..	420 — 200 220	..	..	..	..
Total	786,891 — 2 786,889	820,446 — 7,530 812,916	3,363·5	56,072	250,280 — 5 250,275	1,476,467 — 160,006 1,316,461	34,203	204,823 — 200 204,623	Miles 309·5 2,402	335,177 — 1,303 333,874	513	73,019

* Transferred to the Forest Department.

Districts.	Villages Topes.	Total.															
		Old.				New.				Old.				New.			
		Up to 1875-76.				In 1876-77.				Up to 1875-76.				In 1876-77.			
		Extent in Acres.	Number of Trees.			Extent in Acres.	Number of Trees.			Extent in Acres.	Number of Trees.			Extent in Acres.	Number of Trees.		
		14	15			20	21			22	23			24	25		
13. Trichinopoly	..	57	{ 7,775 — 380 } 7,395			..	154			Miles 676 Acres 57	{ 60,205 — 410 } 59,795			..	424		
14. Madura	.. ..	190	34,096			..	1,046			9,949	89,170			318	5,032		
15. Tinnevelly	.. ..	208	35,415			4	1,656			4,758	692,328 — 84,993 = 607,335			3,504	77,915		
16. Coimbatore	.. ..	799	318,144			..	..			799	{ 178,896 292,234 — 98,564 } 198,370			308	78,391		
		* ..	2,183			..	..			..	172,989 — 10,770 = 162,219			45·06	17,331		
17. Salem	.. ..	1,166	37,274			2	952			2,843	161,610			420	420		
18. South Canara	.. ..	20	{ 399 — 4 } 395			..	..			556 — 5 = 551	37,041 — 2,775 = 34,266			..	200		
															220		
Total	..	{ 31,847·7 — 62 } 31,785·7	2,870,177 — 40,632 = 2,825,545			{ 20,067·7 — 62 } 20,015·7	67,382			630·5	{ 5,974,399 — 215,039 = 5,759,360			38,714·06	{ 762,352 — 209 } 752,162		
											{ 4,001,4884 — 131 = 4,001,3674						
											5,318,487						

* Trees along streets. † Transferred to the Forest Department. ‡ Perished, destroyed or cut down.

28. It will be seen that the information regarding the extent of the jungles and the number of trees contained in them has not been furnished for some of the districts though the attention of the Collectors has been often specially called to this important matter.*

*Board's Circular Memorandum, 20th July 1876, No. 1,158.
Board's Proceedings, 3rd March 1877, No. 1,001.
Board's Memorandum, 28th April 1877, No. 723.

29. The Collector of Vizagapatam states that the information about the extent of the jungles, &c., is not yet available, and that it will take some time before it can be obtained.

30. The Collector of the Godavery District mentions that it would not be impossible to obtain information regarding the extent of jungles, though to measure each jungle correctly would be a work of time and labor, and would be attended with considerable difficulties. As for the number of trees in the jungles, he states that no attempt has been made to count them, nor does he think it would be possible to do so from their size, position, and other circumstances.

31. The Collector of Kurnool states that the jungles yielding revenue to the fund are those of the Yerramalas; that they are neither under the management of the Forest Department nor is there any special establishment to look after them; that their extent is not known; and that the trees in them have not been counted.

32. The Collector of Chingleput reports that no exact information can be given as to the number of trees in the jungles or fuel reserves, as they extend over a large area of hilly tracts.

33. The Collector of North Arcot states that he concurs in the opinion of the Deputy Conservator of Forests that the extent of the jungles conserved cannot be given until they are surveyed, and that therefore he has no alternative but to furnish approximate figures as given in previous reports.

34. From the above it will be seen that the statistics regarding the extent of the jungles and natural fuel reserves is not reliable besides being incomplete. In submitting the next budget Collectors will consider the practicability of engaging a small survey establishment to ascertain the extent of each jungle and fuel reserve by actual survey, and to define the boundaries.

35. *Nanal Grass Fund.*—The subjoined statement shows the transactions of this fund:—

Districts.	Balance at the beginning of the year.	Receipts during the year.	Total including Balance.	Charges.	Balance.
	RS.	RS.	RS.	RS.	RS.
1. Nellore	144	...	144	144	...
2. Tanjore	947	...	947	947	...
3. Trichinopoly	477	328	805	782	23
4. Salem	— 79	...	— 79	...	— 79
Total	1,489	328	1,817	1,873	— 56

36. In paragraph 28 of their review of the Special Fund reports for 1875-76, the Board directed that the balance of the fund existing in the districts noted in the margin should be transferred to "Irrigation Revenue." The balance in Nellore and Tanjore has accordingly been adjusted during the year under report; but in Trichinopoly the transfer seems to have taken place during the current year. There is a deficit of Rupees 79 in Salem, which is continued from the report for 1875-76. The Collector omits altogether the transactions of the fund in his accounts for the year under report, and does not even make any mention of the transfer of the fund to the "Irrigation Revenue." But it is observed from the statement of receipts and charges of Special Local Funds for 1876-77 furnished by the Accountant-General that the necessary transfer has been effected.

Nellore, Tanjore, Trichinopoly, and Salem.

37. *Cattle Pound Fund.*—The following statement shows the receipts and charges of this fund:—

Districts.	Balance at the beginning of the year.	Receipts during the year.	Total including Balance.	Charges.			Total Charges of 1875-76.	Balance.
				Establishments, &c.	Constructing and Repairing Pounds.	Amount transferred to Surplus Pound Fund.	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	1,129	2,150	3,279	1,550	129	1,000	2,683	1,226
2. Vizagapatam	780	3,349	4,129	240	432	2,766	3,438	711
3. Godavery	785	22,318	23,103	9,812	597	11,072	21,611	1,542
4. Kistna	2,479	26,599	29,078	17,004	871	9,501	27,376	1,448
5. Nellore	25,313	14,722	40,035	7,466	156	30,000	37,622	2,413
6. Cuddapah	682	6,937	7,619	3,047	992	3,100	7,139	480
7. Bellary	1,756	13,967	15,723	7,185	263	7,095	14,543	1,180
8. Kurnool	1,734	6,418	8,152	2,201	91	6,063	8,355	598
9. Chingleput	1,382	7,283	8,665	3,451	622	3,750	7,763	902
10. North Arcot	3,027	8,268	11,295	3,681	618	3,069	7,368	3,927
11. South Arcot	6,821	14,491	21,312	8,159	585	2,155	10,899	10,413
12. Tanjore	1,609	26,851	28,460	10,906	1,758	12,486	26,150	2,310
13. Trichinopoly	1,311	11,173	12,484	6,886	488	2,100	10,029	2,455
14. Madura	10,116	13,140	23,256	8,074	671	23,200	32,145	111
15. Tinnevelly	2,574	13,667	16,241	7,204	340	7,000	14,550	1,691
16. Coimbatore	6,821	5,894	12,715	1,644	371	9,730	11,745	970
17. Nilgiris	438	995	1,433	667	...	331	918	515
18. Salem	672	13,023	13,695	6,673	319	5,790	12,782	913
19. South Canara	1,559	657	2,216	43	180	153	376	1,840
20. Malabar	833	2,198	3,031	1,010	717	705	3,032	693
Total ..	63,888	2,22,469	2,91,367	1,06,883	9,942	1,43,813	2,60,638	31,729

38. The total receipts including the balance at the close of 1875-76 aggregated Rupees 2,91,367, and the expenditure Rupees 2,59,638, leaving a balance of Rupees 31,729. The actual receipts of the year have fallen short of those of the previous year by Rupees 2,910, which is due to a decrease of Rupees 14,473 in eight districts against an increase of Rupees 11,563 in twelve. The decreases are large in the districts of Nellore, Bellary, Kurnool, Madura and Coimbatore, and are attributable (1) to the character of the season, (2) to the small extent of cultivation, and (3) to the loss of cattle caused by the prevailing distress.

39. The only increases worth noticing occur in the Godavery, South Arcot and Tanjore Districts, and are due, in the last two districts, to the facilities afforded for impounding cattle by the construction of additional pounds. In the Godavery District the increase is owing to a portion of the receipts for 1875-76 having been, through misconception, credited to the account of the Public Works Department, while in the year under report they were transferred to the proper head of account.

40. The following information regarding the administration of the Pound Fund is furnished with reference to paragraph 7 of the G.O., Revenue Department, dated 24th August 1876, No. 1,159.

41. The income of this fund consists chiefly of fines levied on impounded cattle and the sale proceeds of stray and forfeited cattle, and the first charge upon it is the payment of pound establishments and the construction and repair of pounds. The net balance of the fund is transferred to the Surplus Pound Fund for distribution, in equal proportions, between the Government Experimental Farms at Sydapet and the Local Fund Boards and Municipalities. The question of abolishing the Surplus Pound Fund and generally simplifying the account transactions in connection with the distribution of the balance is now under consideration on a reference from the Accountant-General.

42. The establishments entertained for the purposes of the fund are poundkeepers, and, where necessary, taluq gumastahs and watchmen. The heads of villages are by law the ex-officio keepers of village pounds, and the remuneration allowed to them was reduced to a uniform scale under the Order of Government, dated 13th August 1875, No. 1,229. The Collector of Vizagapatam states that poundkeepers are paid a commission of 10 per cent. on the receipts, and that at the town of Vizagapatam there is a sweeper on Rupees 3 per mensem, subject to the condition that his salary does not exceed the receipts. The Collector will state why the authorized scale of commission has not been adopted, and why the pay of the sweeper is allowed to exceed the sanctioned maximum. In Tanjore, there are four pound curnams on salaries exceeding Rupees 7. This seems to be opposed to paragraph 6 of the Board's Proceedings, recorded in the Government Order above referred to.

43. Poundkeepers generally are allowed to pay themselves out of the collections of the month, and to remit the balance only to the treasuries, showing their commission as a deduction in the remittance list. But the receipts are credited in full in the district accounts, and payments on account of establishments debited under Expenditure, except in Coimbatore where a faulty system has prevailed of bringing only the net receipts to account. This must be rectified. In North Arcot, the commission due for each month is deducted in the remittance for the subsequent month, and where the collections for any month fall short of the remuneration due for the preceding month, the deficiency is met from the receipts of the following month. The Collector of South Canara states that no uniform system has been observed in his district regarding the remittance of Pound Fund collections to the treasury; that in the Mangalore Taluk, the gross collections are remitted, leaving the commission to be drawn on the submission of regular bills; and that the commission is due in arrears for the last three years. The Board are of opinion that the practice observed in other districts of paying the poundkeepers out of the collections of the month for which the commission is due, can, with advantage, be followed in the above two districts also; but the practice of showing the transactions in full in the district accounts must be continued.

44. It will thus be seen that the variations in the amount of the receipts in different districts commented on by Government cannot (except in the case of Coimbatore) be attributed to any want of uniformity in the financial administration

of the funds, and the Board believe them to be chiefly due to local causes. From South Canara for instance, the Collector reports: "The fact seems to be that except in towns and villages with a tolerably large population, the system of cattle pounds is not appreciated in this district. The ryots' holdings over a large portion of this district being surrounded by scrub and other jungle affording shelter to wild beasts, cattle are not allowed to stray as in other districts." The largest receipts are in the irrigation districts of Tanjore, Kistna, and the Godavery, where trespassing cattle might be expected to do most damage.

45. The total expenditure shows a net increase of Rupees 31,348 over that of the previous year, resulting from an increase of Rupees 41,101 in eleven districts against a decrease of Rupees 9,753 in nine. The increases are large in the Godavery, Nellore, South Arcot, Madura, and Coimbatore Districts, and are attributable—

(1.) In the Godavery and South Arcot Districts, to the enhanced rate of commission to poundkeepers sanctioned in G.O., Revenue Department, dated 13th August 1875, No. 1,229, having been paid during the whole year instead of only for a portion as in the preceding year; and in the former district also to the arrears of salaries of the preceding year having been paid during the year under report.

(2.) In Nellore, Madura, and Coimbatore, to the large sums transferred to the Surplus Pound Fund.

46. The only considerable decreases occur in Bellary, Kurnool, and Tanjore, and are due to the smaller amounts transferred to the Surplus Pound Fund.

47. The charges may be classified as follows:—

Items.	1875-76.	1876-77.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Establishment and miscellaneous charges ...	89,494	1,05,883	16,389	...
Construction and repair of Pounds	14,541	9,942	...	4,599
Amount transferred to Surplus Pound Fund ...	1,24,255	1,43,813	19,558	...
Total ...	2,28,290	2,59,638	35,947	4,599

48. The total balance at the beginning of the year was reduced by Rupees 37,169 at the end of the year. But the balance in South Arcot is still large, and the latest accounts received in this office do not show any decrease. The Collector will at once credit it to the Surplus Pound Fund, if it is not required for the other purposes of the Pound Fund.

49. The subjoined statement shows the number of pounds maintained in each district as compared with those in the preceding year:—

Districts.	Number of Pounds in 1875-76.	Number of Pounds in 1876-77.	Districts.	Number of Pounds in 1875-76.	Number of Pounds in 1876-77.
1. Ganjam	134	134	12. Tanjore	135	147
2. Vizagapatam ...	99	99	13. Trichinopoly ...	131	145
3. Godavery	289	292	14. Madura	571	586
4. Kistna	875	881	15. Tinnevelly	623	624
5. Nellore	352	352	16. Coimbatore ...	499	531
6. Cuddapah	306	313	17. Nilgiris	6	6
7. Bellary	290	290	18. Salem	135	135
8. Kurnool	250	251	19. South Canara ...	27	27
9. Chingleput ...	124	121	20. Malabar	197	202
10. North Arcot ...	171	173	Total...	5,561	5,669
11. South Arcot ...	347	360			

* Besides these there are 240 private pounds.

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50. The total number of pounds shown above as maintained in 1875-76 differs from that entered in the report for that year by sixteen as shown in the margin. The Collectors of Ganjam and Malabar admit that the entries in their previous reports were incorrect, but the Collector of Bellary has not noticed the difference. He is now requested to explain.

	As per Report for 1875-76.	As per or Report f. 1876-77	Difference.
Ganjam	133	134	+ 1
Bellary	286	290	+ 4
Malabar	218	197	— 21
Net ..	..	..	16

51. The subjoined statement shows the distribution of the amounts credited to the Surplus Pound Fund:—

Districts.	Balance at the beginning of the year.	Surplus Amount transferred from Pound Fund.	Total including Balance.	Distribution.					Balance.
				Amount transferred to Government Farms.	Amount transferred to Local Funds.	Amount transferred to Municipalities.	Amount transferred to other Special Funds.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	1,000	1,000	500	500	..	..	1,000	..
2. Vizagapatam ..	..	2,756	2,756	1,378	1,341	37	..	2,756	..
3. Godavery	..	11,072	11,072	5,538	5,406	128	..	11,072	..
4. Kistna	..	9,364	9,364	4,682	4,595	87	..	9,364	..
5. Nellore	..	30,000	30,000	15,000	15,000	..	..	30,000	..
6. Cuddapah	..	3,100	3,100	1,550	1,550	..	..	3,100	..
7. Bellary	..	7,095	7,095	3,547	3,250	298	..	7,095	..
8. Kurnool	..	5,062	5,062	2,031	1,950	81	1,000	5,062	..
9. Chingleput	..	3,750	3,750	1,875	1,831	44	..	3,750	..
10. North Arcot ..	..	3,959	3,959	1,980	1,887	92	..	3,959	..
11. South Arcot ..	..	2,155	2,155	1,078	1,000	77	..	2,155	..
12. Tanjore	..	12,486	12,486	2,987	5,513	730	3,256	12,486	..
13. Trichinopoly ..	..	5,105	5,105	2,555	2,433	117	..	5,105	..
14. Madura	8,072	23,200	31,272	15,636	15,463	173	..	31,272	..
15. Tinnevelly	..	7,000	7,000	3,500	3,275	225	..	7,000	..
16. Coimbatore	..	9,730	9,730	4,865	4,672	193	..	9,730	..
17. Nilgiris	..	331	331	165	..	166	..	331	..
18. Salem	..	5,790	5,790	2,895	2,775	120	..	5,790	..
19. South Canara ..	..	153	153	77	..	76	..	153	..
20. Malabar	..	1,900	1,900	1,547	335	18	..	1,900	..
Total ..	8,072	1,45,008	1,53,080	73,386	72,776	2,662	4,256	1,53,080	..

52. The year opened with a balance of Rupees 8,072, and the fund received credits from the Pound Fund to the extent of Rupees 1,45,008, making a total of Rupees 1,53,080. The difference of Rupees 1,195 between the amounts shown as transferred to the Surplus Pound Fund in the statements for the Cattle Pound and Surplus Pound Funds is the total of the two sums mentioned by the Collector of Malabar as having been transferred to the Government Experimental Farms directly from the Pound Fund without the intermediate process of crediting and debiting it to the Surplus Pound Fund and adjusted in the accounts of the year under report.

	RS.
In 1874-75	1,135
„ 1875-76	60
Total ...	1,195

53. The amount transferred during the year to the Government Farms corresponded with the sums made over to Local Funds and Municipalities in all the districts with the exception of two cases in which, however, the difference did not exceed Rupees 5, and probably resulted from rounding figures.

54. As explained in paragraph 41 *supra*, it is in contemplation to expunge the Surplus Pound Fund from the accounts and record the transactions under the Cattle Pound Fund only.

55. In accordance with G.O., Revenue Department, dated 16th June 1877, No. 2,002, the Board beg to subjoin a statement showing the receipts and disbursements appertaining to Municipal Pounds:—

Districts.	Balance at the beginning of the year.	Receipts during the year.	Total including Balance.	Charges.				Balance.
				Establishment, &c.	Amount credited to Government Farm.	Amount credited to Municipal Funds.	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	..	153	153	42	55	56	153	..
2. Vizagapatam	..	78	78	72	..	..	72	6
3. Godavery	36	558	594	153	133	128	414	180
4. Kistna	..	483	483	326	..	..	326	157
5. Nellore	..	316	316	54	..	..	54	262
6. Cuddapah	..	384	384	325	..	59	384	..
7. Bellary	..	953	953	391	..	..	391	562
8. Kurnool	..	144	144	108	..	..	108	36
9. Chingleput	..	242	242	111	44	44	199	43
10. North Arcot	..	323	323	138	93	92	323	..
11. South Arcot	..	406	406	251	78	77	406	..
12. Tanjore	..	2,724	2,724	1,265	729	730	2,724	..
13. Trichinopoly	..	489	489	195	..	117	312	177
14. Madura	..	606	606	587	..	..	587	19
15. Tinnevelly	..	606	606	155	226	225	606	..
16. Coimbatore	..	330	330	..	66	160	226	104
17. Nilgiris	..	476	476	246	165	166	577	— 101
18. Salem	..	555	555	315	120	120	556	..
19. South Canara	..	163	163	48	..	..	48	115
20. Malabar	..	485	485	295	..	..	295	190
Total..	36	10,474	10,510	5,077	1,709	1,974	8,760	1,750

56. It is observed that in some cases the Municipal Pound Fund Balance in each district has not been distributed in equal proportions to the Municipalities and to the Government Experimental Farms, as directed in G.O., Financial Department, dated 9th May 1873, No. 614. Moreover, the amounts shown as credited to Municipal Funds amount to Rupees 1,974, whereas Rupees 2,662 are shown in the Surplus Pound Fund, being a difference of Rupees 688. The statement now furnished is the first of the kind. The Collectors concerned will explain the differences between the two sets of figures and the cause of the unequal distributions noticed above.

57. *Public Bungalow Fund.*—As remarked in the report for 1875-76, this fund embraces the transactions of the bungalows at Pondicherry in South Arcot, and Pothanore and Bhowany in Coimbatore. The following statement shows the receipts and charges of the fund:—

Districts.	Balance at the beginning of the year.	Receipts.			Total including Balance.	Expenditure.				Balance.
		Fees, &c.	Rent of Bungalows.	Total.		Establishment.	Construction and repair of Bungalows.	Purchase and repair of Furniture.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. South Arcot	— 101	...	...	...	— 101	...	...	...	40	— 101
2. Coimbatore	1,656	38	20	58	1,714	40	...	...		1,674
Total ...	1,555	38	20	58	1,613	40	...	...	40	1,573

58. The deficit of Rupees 101 shown against South Arcot has been brought forward from the report of 1875-76 and relates to the bungalow at Pondicherry which has been made over to the heirs of the founder under G.O., Financial Department, dated 25th March 1875, No. 655. It is reported that the deficit has been adjusted during the current year from Provincial Funds. The balance of Rupees 1,674 in Coimbatore relates to the bungalows at Pothanore and Bhowany. The former was made over to the Local Fund Board and the latter to the head "Civil Buildings," in accordance with Government Orders noted in the margin. The Collector of Coimbatore has informed the Board in a separate communication that he has transferred to the credit of Local Funds the balance that appeared in his accounts.

G.O., F.D., dated 15th January 1876, No. 93.
„ R.D., „ 18th May „ „ 640.

59. *Endowment Fund.*—This fund embraces the transactions of ten chuttrums, one lungerkhana and a charitable tank, as particularized below:—

Districts.	Number of Chuttrums.	Number of Lungerkhanas.	Number of Charitable Tanks.
Kistna	...	...	1
Bellary	1	...	...
Kurnool	...	1	...
Tanjore	6	...	...
Tinnevelly	2	...	...
Nilgiris	1	...	...
Total ...	10	1	1

60. The subjoined statement shows the receipts and expenditure of the fund:—

Districts.	Balance at the beginning of the year.	Receipts.			Total including Balance.	Expenditure.	Balance.
		Fixed Allowance granted by Government.	Miscellaneous Receipts.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Kistna	— 19	...	19	19	...	...	...
2. Bellary { Munro's Chuttrum Fund	5,812	2,050	...	2,050	7,862	3,968	3,894
2. Bellary { Munro's Dispensary Fund	706	...	2,845	2,845	3,551	2,447	1,104
	...	360	...	360	360	360	...
3. Kurnool	188	647	...	647	835	675	160
4. Tanjore	447	...	26	26	473	177	296
5. Tinnevelly	— 120	...	...	...	— 120	120	— 240
6. Nilgiris							
Total ...	6,514	3,057	2,890	5,947	12,461	7,747	4,714

61. The charitable tank at Muthialampad in the Kistna District having been transferred to the Guntoor Local Fund Board the deficit of Rupees 19 that stood at the beginning of the year has been made good from Local Funds. The income of the Munro Chuttrum at Gooty is the usual fixed allowance of Rupees 2,050 granted by Government. The expenditure of the chuttrum was Rupees 1,032 more than in the previous year, and the increase is attributable to the adjustment of certain charges, amounting to Rupees 1,953, incurred by the Public Works Department. The expenditure includes the usual contribution of Rupees 860 to the dispensary and the annual instalment of Rupees 600 credited to Government in repayment of the loan obtained for the construction of the dispensary building.

62. The receipts and charges of the dispensary attached to the Gooty Munro's Chuttrum are given below:—

Receipts.		Charges.	
	RS.		RS.
Balance on the 1st April 1876 ...	706	Establishment	1,800
Amount transferred from Chuttrum Funds	860	Servants' wages	280
Local subscriptions	134	Miscellaneous Charges, including adjustments, &c.	367
Contributions from Local Funds ...			
Do. from the Gooty Municipality	1,465 386		
Total ...	3,551	Total ...	2,447

63. The following information has been extracted from the report of the Medical Officer in charge of the Dispensary:—

—	In-patients.	Out-patients.
	NO.	NO.
Remained	2	47
Admitted	146	1,610
Total ...	148	1,657
Discharged cured	85	1,563
Do. relieved	7	46
Do. absent	...	2
Died	40	7
Remaining	16	39
	148	1,657
Average daily sick ...	6·25	35·42

64. The transactions in Tanjore refer to six chuttrums under private management but receiving grants from Government. The number of chuttrums in the district shown in the last year's report was seven, of which the one at Sandalai was transferred to the Tanjore Local Fund Board during 1875-76, and the remaining six will be made over to the respective Local Fund Boards in the current year under G.O., Financial Department, dated 8th February 1878, No. 247.

65. The Endowment Fund in Tinnevelly embraces the transactions of only two* institutions, of which the water-pandal, with the balance appertaining to it, has been made over to the Shermadevi Local Fund Board during the year under report.

* Kurumbuli Uttu Chuttrum.
Mukkapa Moodeliar's water-pandal.

66. The fund in the Nilgiris began with a deficit of Rupees 120, which was doubled at the close of the year. It is observed that the annual Government grant of Rupees 120 for the only chuttrum in the district has not been brought to account in this as well as in last year. The Commissioner should credit in his current year's accounts the grants due for the past two years.

67. *Village Service Fund.*—The subjoined statement shows the transactions of this fund:—

Districts.	Receipts.								Expenditure including Investments.			Balance.
	Balance at the beginning of the year.	Marahs and deductions from the Land Revenue for payment of Village Establishment.	Fee Cess. under Act IV of 1864.	Quit-rent on Enfranchised Inams.	Miscellaneous.	Total.	Total, including Balance.	Expenditure.	Investments.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	691	404	..	..	..	404	1,096	179	..	179	916
2. Godavery	2,90,079	..	2,02,398	1,42,401	186	3,44,985	5,75,064	2,87,475	..	2,87,475	2,87,589
3. Kistna	8,887	1,17,278	47,470	2	124	1,64,874	1,73,211	1,59,086	..	1,59,086	14,125
4. Cuddapah	2,470	957	..	29,204	5,671	35,832	37,902	36,570	..	36,570	1,332
5. Bellary	28,238	2,732	..	..	92	2,824	31,062	2,003	..	2,003	29,059
6. Kurnool	1,67,181	..	71,421	85,442	26,549	1,83,182	3,50,663	4,02,249	..	4,02,249	— 51,585
7. Chingleput	2,032	10,148	3,212	..	..	13,360	15,392	10,569	..	10,569	4,823
8. North Arcot	45,476	69,101	..	9,137	133	78,371	1,23,847	93,673	..	93,673	30,174
9. South Arcot	27,714	2,13,799	1,403	..	..	2,15,202	2,42,916	1,93,917	..	1,93,917	48,999
10. Tanjore	— 15,367	2,67,609	..	..	198	2,67,707	2,52,340	2,73,507	..	2,73,507	— 21,167
11. Trichinopoly	72,406	63,790	94,189	528	53	1,58,560	2,30,966	1,58,868	..	1,58,868	72,098
12. Madura	1,495	1,724	..	1,204	2,928	4,856	4,423	2,297	..	2,297	2,126
13. Tinnevelly	1,06,040	1,06,040	1,07,999	..	224	2,14,263	3,19,903	80,676	..	80,676	2,39,228
14. Coimbatore	..	..	..	..	366	366	366	..	..	..	366
15. Nilgiris	..	..	..	..	..	..	..	..	..	..	..
16. Salem	2,53,005	67,463	63,591	..	13,918	1,35,372	3,88,377	84,755	2,00,000	2,84,755	1,03,492
17. South Canara	7,721	34,198	..	..	..	34,198	41,919	30,415	..	30,415	11,004
18. Malabar	84,620	98,405	..	..	184	98,589	1,33,109	86,569	..	86,569	46,540
Total ...	9,73,538	10,42,810	5,92,953	2,67,918	47,598	19,49,879	29,23,417	19,02,895	2,00,000	21,02,895	8,19,022

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68. The balance at the beginning of the year was Rupees 9,72,638 and the actual collections during the year amounted to Rupees 19,49,879, making a total of Rupees 29,22,517. The expenditure amounted to Rupees 21,02,895, leaving a balance of Rupees 8,19,622.

69. Besides the districts noted in the margin of paragraph 58 of the Board's Proceedings reviewing the Special Local Fund Report for 1875-76, the Village Service Cess Act was brought into force, with reference to G.O., Revenue Department, dated 28th February 1876, No. 294, in the sixty-nine villages of the Sydapet Taluq where the new settlement was introduced. The cess was also collected in twenty-two villages in South Arcot which were transferred from the Trichinopoly District in 1865. The collections of the cess in these twenty-two villages was, through mistake, not hitherto shown in the accounts of the district under the head "Village Service Cess." The Collector of the Kistna District enters Rupees 47,470 as fee cess collected under Act IV of 1864, and in connection with the entry, the Board beg to refer Government to their Proceedings, dated 1st September 1877, No. 4,050, from which it will be seen that the Act was never formally introduced into the district by any notification of Government; but the Settlement Department having included the cess in the new settled rates, it is being collected and expended in the Masulipatam portion of the district.

Recorded in G.O., Revenue Department, dated 29th October 1877, No. 3,172.

70. The actual collections during the year amounted to Rupees 19,49,879, or Rupees 3,19,675 less than those of the previous year. This net decrease was the result of a gross decrease of Rs. 4,88,413 in eleven districts, against a gross increase of Rs. 1,68,738 in seven. The decreases are large in the districts noted in the margin, and the cause thereof is stated to be the unfavorable season which affected the Land Revenue collections and consequently the cess also. The large decrease of Rupees 2,27,162 in Kurnool is also partly due to the reduction of village cess from one anna to ten pies in the rupee.

	Decrease. Rs.		Decrease. Rs.
Kistna ...	24,784	Tanjore	27,723
Kurnool ...	2,27,162	Trichinopoly	35,375
North Arcot.	57,140	Salem ...	70,564
South Arcot.	39,155		

71. The receipts in Salem include Rupees 13,908, the interest which has accrued on Rupees 4,30,900 invested in Government Securities up to the close of the year. There is a similar investment of money in Kurnool, and the Collector should have noticed in his report the interest that accrued thereon.

	Decrease. Rs.		Decrease. Rs.
Godavery ...	22,864	South Arcot.	57,481
Kistna ...	17,111	Trichinopoly.	11,269
Kurnool ...	6,10,602	Salem... ...	35,325
North Arcot.	35,812		

72. The expenditure from the Village Service Fund shows a decrease of Rupees 7,45,294 in comparison with the outlay in the previous year. There are large decreases in the districts noted in the margin due to the following causes:—

(1.) In the Godavery District, to the arrears of salaries of the village officers which remained unpaid on the 31st March 1877, owing to the non-attendance of the parties to receive them.

(2.) In Kurnool, to the fact that the expenditure of 1875-76 included an investment of Rupees 6,67,978 in Government Promissory Notes.

(3.) In North Arcot, to the fact that the payment to village officers fell off in proportion to the decrease in receipts.

(4.) In South Arcot, to the non-payment of allowances to absent village officers and those placed under stoppage for neglect of duty.

(5.) In Trichinopoly, to the amount due to some of the village establishments not having been disbursed within the year.

(6.) In Salem, to the fact that in the year under report Rupees 2,00,000 were invested in Government Securities against Rupees 2,30,900 in the previous year.

73. The closing balances on the whole diminished by Rupees 1,53,016, but nevertheless they are large in the Godavery, South Arcot, Trichinopoly, Tinnevelly, Salem, and Malabar Districts.

74. The large balance in the Godavery District will be greatly diminished by the repayment of the unadjusted portion of the advance sanctioned from General Funds in G.O., Revenue Department, dated 6th February 1872, No. 249. The cause assigned for short outlay in South Arcot and Trichinopoly accounts also for the large balances. The unspent balance in Tinnevelly which is also large will be reduced hereafter, the village establishments of the five settled taluqs having been recently revised and the collection of the cess suspended till the existing accumulations are absorbed. The balance in Salem including the investments amounts to Rupees 5,34,392, but this will diminish hereafter, revised establishments for all the settled villages in the district having been sanctioned* and the collection of the cess suspended till the surplus disappears.

G.O., Revenue Department, dated 5th December 1877, No. 3,355.

* G.O., Revenue Department, dated 28th April 1877, No. 1,584.

75. There is a deficit balance of Rupees 51,583 in Kurnool which would be made good by the sale of Government Securities to the value of two lakhs of Rupees sanctioned in G.O., Revenue Department, dated 9th June 1877, No. 1,931.

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

Districts.	Balance.	Receipts during the year.	Total Including Balance.	1875-76. Balance.	1875-76. Receipts.	1875-76. Total.	Expenditure in 1875-76.	Balance.	Expenditure. Construction and Repairs of Boats.	Expenditure. Cost of Public Works Supervision.	Expenditure. Miscellaneous Charges.	Expenditure. Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Godavery	74,943	24,420	99,363	59,207	19,767	78,974	4,931	73,980	15,183	..	..	15,183
2. Kistna	7,885	3,777	11,662	7,439	4,672	12,111	4,126	7,985	303	..	23	326
3. Tanjore	17,959	6,284	24,243	22,041	7,251	29,292	11,293	17,999	880	1,463	161	2,504
Total ..	1,00,027	34,481	1,34,508	88,687	31,690	1,20,377	20,350	1,11,455	16,366	1,463	184	18,013

Districts.	Balance.	Receipts.	Total.	Receipts of 1875-76. Balance.	Receipts of 1875-76. Receipts.	Receipts of 1875-76. Total.	Expenditure	Expenditure of 1875-76.	Balance.	Construction and Repairs of Boats.	Cost of Public Works Supervision.	Miscellaneous Charges.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Trichinopoly	10,991	14,214	25,115	18,547	16,086	28,633	19,775	17,732	14,340	..	..	..	..
2. Madura	40	..	40	332	7	339	40	299	..	..	..	..	..
3 Coimbatore	4,782	9,758	14,540	4,454	10,881	15,335	16,447	10,853	— 1,907	..	..	..	..
4. Salem	9,392	8,857	18,249	..	14,135	14,135	8,240	4,743	10,009	..	..	..	..
Total ..	25,115	32,829	57,944	18,833	40,109	58,442	35,502	33,627	22,442	43	43	..	43

77. The receipts including the balance at the beginning of the year amounted to Rupees 1,34,508 and the expenditure to Rupees 23,053, leaving a balance of Rupees 1,11,455. The actual receipts amounted to Rupees 34,481 against Rupees 31,690 and the expenditure to Rupees 23,053 against Rupees 20,350 in the previous year.

78. The expenditure in the Godavery District shows an increase of Rupees 10,252 over that of 1875-76. This increase is chiefly due to the construction of about 42 boats for some of the 219 crossings to which it was proposed by the Collector to extend Act I of 1870, but the Government in their Order, dated 29th September 1876, No. 1,379, refused to apply the Act to these crossings, and in accordance with G.O., Revenue Department, dated 17th July 1877, No. 2,323, Rupees 9,941 spent on the 42 boats has to be refunded to the Canal and Ferry Fund. The decrease of expenditure noticed in the Kistna District is because that the last year's outlay included an adjustment of Rupees 2,921.

79. *Irrigation Cess Fund.*—The following statement gives the receipts and charges of the Irrigation Cess Fund :—

Districts.	Balance.	Receipts.	Total.	Receipts of 1875-76. Balance.	Receipts of 1875-76. Receipts.	Receipts of 1875-76. Total.	Expenditure	Expenditure of 1875-76.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Trichinopoly	10,991	14,214	25,115	18,547	16,086	28,633	19,775	17,732	14,340
2. Madura	40	..	40	332	7	339	40	299	..
3 Coimbatore	4,782	9,758	14,540	4,454	10,881	15,335	16,447	10,853	— 1,907
4. Salem	9,392	8,857	18,249	..	14,135	14,135	8,240	4,743	10,009
Total ..	25,115	32,829	57,944	18,833	40,109	58,442	35,502	33,627	22,442

80. The actual receipts amounted to Rupees 32,829, or Rupees 7,280 less than those of the previous year. The decrease chiefly occurs in Salem owing to the fact that the accumulated net balance of the Corumboo fees collected since 1872-73, but kept in deposit, was credited to the Irrigation Cess Fund in 1875-76. The ryots in Madura having refused to pay the cess as stated in the previous years' reports and the balance of Rupees 40 that stood at the beginning of the year having been disbursed towards the arrears of wages due, the fund has ceased to exist in the district.

81. The expenditure shows an increase of Rupees 2,175 over that of the previous year owing to more works of improvement having been carried out from the fund in Coimbatore.

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

RECEIPTS.

	Rs.	Rs.
Balance on the 1st April 1876	...	3,962
Tolls and License Fees collected from Boats navigating the Canal	36,323	
Miscellaneous Receipts...	39	
		36,362
		40,324

CHARGES.

Chingleput District.

1. Deepening the Southern Canal from Adyar to Sadras ..	7,220	
2. Maintenance of the Northern Canal from Cooum river at Madras to the Pulicat lake	3,908	
3. Maintenance of the Southern Canal from Adyar to the Palar river	3,083	
4. Repairing the Lock huts at Shadayamkooppam	91	
5. Do. Government Budgerow	117	
		14,419

Nellore District.	Rs.	
1. Deepening the East Coast Canal from the 47th to the 61st milestone	4,951	
2. Maintenance of the Northern Canal from the Pulicat lake to Kundalairy near Kistnapatam	5,105	
Both Districts.		
Establishment	9,282	
Miscellaneous Charges	123	
		19,461
Total ...		33,880
Balance ...		6,444

83. The receipts and charges of the fund were less than those of 1875-76 by Rupees 17,336 and Rupees 17,506, respectively. The decrease under the receipts was due to the unnavigable state of the canal caused by the unfavorable season and the consequent decline in traffic, and that under the expenditure was the result of the curtailment made in the Budget allotments in view to keep the expenditure within the available assets.

84. The Collector of Chingleput remarks that the small expenditure incurred out of the fund and the utter failure of the monsoons both tended to make the canal impassable for some months in the year, impeding the transport of salt to the Madras Cotaurs from the Northern pans.

85. The Board regret the delay in the submission of this report. Although the last of the Collector's reports was received on the 21st July 1877, it was not possible to complete the General report until now, as numerous references had to be made to certain Collectors for information on different points, which, notwithstanding the repeated instructions issued to them, they omitted to furnish in their reports. The majority of the replies were received in October, and the last in December 1877, the period during which the Local Fund Budgets had to be reviewed.

(A true Extract.)

(Signed) J. STURROCK,
Acting Sub-Secretary.

No. 107. ORDER THEREON, 7th August 1878, No. 1,262.

Miscellaneous.

THE Board submit, with their remarks, the reports of Collectors on Special Local Funds for 1876-77. The year opened with a balance of Rs. 13,41,439 and closed with one of Rs. 11,08,773, the aggregate income and expenditure amounting to Rs. 24,56,361 and Rs. 26,89,027, respectively. The decrease in the balance occurs chiefly under the Jungle Conservancy, Cattle Pound, and Village Service Funds, the Canal and Ferry Fund and the Cochrane's and Sadras Canal Fund alone showing a slight increase.

2. These figures are exclusive of the transactions of the Surplus Pound Fund, which the Board have omitted in accordance with paragraph 3, G.O., 24th August 1876, No. 1,159, Revenue Department, and have been furnished by Collectors agreeably to G.O., 10th April 1877, No. 1,380, R.D.

3. *Jungle Conservancy Fund.*—The year commenced with a balance of Rs. 1,61,241 against Rs. 1,40,533 in the preceding year. The amount available for expenditure fell short of that in 1875-76 owing to smaller receipts in Nellore, North Arcot, South Arcot, Coimbatore, and Salem, as explained in paragraph 7. There was a small increase in five districts including Tanjore. Here, as explained

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by the Collector, part of the moiety of the Special Pound Fund formerly credited to the Sydapet Farm Fund was recovered. The information required by paragraph 2, G.O., 8th March 1877, No. 983, Revenue Department, as regards the renting of the twenty-three villages in Chingleput has not been furnished. The Collector promises to submit it as soon as possible.

G.O., 25th September 1876, No. 1,334, R.D.

4. The various sources of receipt under Jungle Conservancy are particularized in paragraph 8, but the present faulty system of classifying receipts and charges remarked upon in the last year's review has not, the Board observe, been remedied, pending the orders of Government on Board's Proceedings, dated 1st December 1877, No. 5,135, paragraph 12. The recent order of Government on this subject (G.O., 19th June 1878, No. 927) will regulate future reports on this fund.

5. As regards the system of taxation on fuel, firewood and bamboos pursued throughout the Presidency, the Board have, in paragraph 11, given information for ten districts, the Collectors of the remaining districts not having noticed the point. The methods followed in different districts have little similarity. The Board have expressed no opinion as to the possibility or advantage of assimilating the rates at least in adjacent localities. They will endeavor to submit fuller information for all districts in the next report. There was a large falling off in sales under this head, chiefly in the Nellore District, for the reasons given by the Board in paragraphs 13 and 7.

Paragraph 4, G.O., 24th August 1876, No. 1,159, R.D.

Rs. 57,854.

6. The Board have also remarked, so far as information was available, on the financial effect of G.O., 23rd June 1876, No. 844, Revenue Department, requiring certain items of revenue to be credited to the Jungle Conservancy Fund. The Government observe with satisfaction that the fund has not suffered on the whole. The next report will if possibly supply more complete information on this point.

7. The classification and proportionate distribution of expenditure under different heads are given in paragraphs 20 and 21. The charges incurred by the Forest Department are separately exhibited as required by paragraph 3, G.O., 8th March 1877, No. 983, Revenue Department. They amount to Rs. 15,461, while those incurred by the Revenue and Public Works Departments aggregate respectively Rs. 2,01,997 and Rs. 6,941. The Board have carefully noticed the variations in expenditure under each head as compared with that of the previous year and no further remark is needed. It is noted that explanation has been called for from Nellore as to the increased expenditure there on account of establishments.

8. Seven hundred and fifty-two thousand and one hundred and fifty-two trees are returned as having been planted on 38,714 acres, of which 32,771 acres are stated to be in South Arcot District alone. For some districts acreage is given without trees, and for others trees are given without acreage. The statement is not only incomplete as observed by the Board, but seems altogether unreliable. The Board's instructions in paragraph 34 are approved, and may result, it is hoped, in more accurate statistics.

9. *Nanal Grass Fund.*—The year commenced with a balance of Rs. 1,489, and closed with a deficit of Rs. 56. The fund having been transferred to "Irrigation Revenue" it will disappear from the list of Special Local Funds in future reports.

10. *Cattle Pound Fund.*—The receipts of the year fell short of those of the previous year by Rs. 2,910, and the total available assets including the opening balance amounted to 2,91,367 against 2,97,118 in 1875-76. The expenditure aggregated Rs. 2,59,638 against Rs. 2,28,290, leaving a balance of Rs. 31,729. The net decrease in the receipts and the increase in the expenditure are satisfactorily accounted for. The cost of establishment during the year reached Rs. 1,05,883,

against Rs. 89,494 in 1875-76 and Rs. 82,037 in 1874-75. This increase is attributed to the enhanced rate of commission to Pound-keepers sanctioned by G.O., 13th August 1875, No. 1,229, Revenue Department, and also to the payment during the year under report of certain arrears of salaries.

11. With reference to paragraph 7, G.O., 24th August 1876, No. 1,159, Revenue Department, commenting on the differences of administration in regard to this fund, the Board, after reviewing the systems pursued in the several districts, state that the variations referred to in the order "cannot (except in the case of Coimbatore) be attributed to any want of uniformity in the financial administration of the funds," and that they believe them "to be chiefly due to local causes." The explanation is accepted. The Government observe that the Board have taken (paragraphs 42 and 43) due notice of the differences in practice existing in some districts. The total number of pounds during the year was 5,669 against 5,561 in the previous year.

12. The surplus fund was distributed as follows:—

	Rs.
Government Farms	73,386
Local Funds	72,776
Municipalities	2,662
Transferred to other Special Funds	4,256
	1,53,080

13. As desired in G.O., 16th June 1877, No. 2,002, Revenue Department, the Board have given a statement showing the receipts and disbursements appertaining to Municipal Pounds. It is evident from this that the surplus pound collections have not been always distributed between the Municipalities and the Government Experimental Farms as should have been the case. The figures returned by some of the Collectors are also otherwise inaccurate, and the Board have called upon them for an explanation.

14. *Public Bungalow Fund.*—The transactions shown in paragraph 57 appertain to the bungalows at Pondicherry, and at Pothanore and Bhowany in Coimbatore. Under orders* already issued, the bungalow at Pondicherry has been handed over to the heirs of the founder, and those at Pothanore and Bhowany have been made over respectively to the Local Fund Board and to the head "Civil Buildings." The balances have been adjusted since the close of the year under review so that mention of this fund will not occur in future reports.

* G.O., 25th Mar. 1875, No. 655, F.D.
" 15th Jan. 1876, " 98, F.D.
" 18th May " " 640, R.D.

15. *Endowment Fund.*—This fund appertains to ten chuttrums including a dispensary, one lungarkhana and one tank; of these the tank in Kistna and seven* chuttrums have been or will be made over to the Local Fund Boards concerned. The receipts, including balance, aggregated Rs. 12,461, and the expenditure Rs. 7,747, leaving a balance of Rs. 4,714.

* Six in Tanjore.
One in Tinnevelly.

16. *Village Service Fund.*—The actual collections during the year amounted to Rs. 19,49,879 or Rs. 3,19,675 less than in 1875-76. The income fell off considerably in Kistna, Kurnool, North Arcot, and South Arcot owing to the prevailing distress. The large decrease in Kurnool is also partly attributed to the reduction in the rate of cess from 1 Anna to 10 Pies in the Rupee. The total available assets of the year amounted to Rs. 29,22,517, and the expenditure to Rs. 21,02,895, leaving a balance of Rs. 8,19,622. There is a decrease of Rs. 7,45,294 in the expenditure compared with that of the previous year, and the causes of this are carefully enumerated in paragraph 72 of the Board's Proceedings. There are still large balances in the Godavery, Tinnevelly and Salem Districts; but these, in circumstances noticed in paragraph 74, will be greatly reduced hereafter. The balance in

Malabar is gradually† increasing, and the Board will take steps to limit the receipts to the requirements.

	Rs.
†1873-74	27,987
1874-75	32,437
1875-76	34,520
1876-77	46,540

17. *Canal and Ferry Fund.*—The year opened with a balance of Rs. 1,00,027 and closed with one of Rs. 1,11,455, the receipts and expenditure being, respectively, Rs. 34,481 and 23,053. The transactions under this fund call for no particular remark.

18. *Irrigation Cess Fund.*—The receipts fell short of those of the previous year by Rs. 7,280, the decrease being chiefly in Salem where the income was large in 1875-76 owing to an adjustment of previous accumulations. The fund has ceased to exist in Madura, the ryots having refused to pay the cess.

19. *Cochrane's and Sadras Canal Fund.*—The opening and closing balances of the fund were, respectively, Rs. 3,962 and 6,444. The receipts and consequently the charges decreased considerably during the year in comparison with those of the previous year. The canal was unnavigable for some months in the year owing chiefly to insufficiency of water.

(True Extract.)

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

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

Exd. W. H. French.

Revenue Depts.

No 1282

Proceedings of the Madras Government
Under date the 7th August 1878

Read the following Proceedings of the Board of Revenue
dated 19th March 1878 No. 747.

The Board submit, with their remarks, the reports of Collectors on Special Local Funds for 1876-77. The year opened with a balance of Rupees 13,41,439 and closed with one of Rupees 11,08,773 the aggregate income and expenditure amounting to Rs 24,56,361 and Rs 26,89,027 respectively. The decrease in the balance occurs chiefly under the Jungle Conservancy, Cattle Pound and Village Service Funds, the Canal

and Jury Fund and the Cochranes and Sadras Canal Fund alone showing a slight increase.

2. These figures are exclusive of the transactions of the Surplus Pound Fund, which the Board have omitted in accordance with paragraph 3 G.O. 24 "August 1876 No. 1159 R.D. and have been furnished by Collectors agreeably to G.O. 10th April 1877 No. 1380 R.D.

3. Jungle Conservancy Fund.

The year commenced with a balance of Rupees 1,01,241 against Rupees 1,40,533 in the preceding year. The amount available for expenditure fell short of that in 1875-76 owing to smaller receipts in Nellore, North Arcot, South Arcot, Coimbatore and

G.O. 25 Sept. 1876 No 1334 R.D.

1876/18

and Salem as explained in paragraph 7. There was a small increase in five Districts, including Tanjore. Here as explained by the Collector, part of the scarcity of the Special Pound Fund formerly credited to the by-gone Famine Fund was recovered. The information required by paragraph 2 G.O. "March 1877 No. 983 R.D. as regards the working of the 23 Act regards the working of the 23 Act has not been in Operation but has not been specified. The Collectors promises to submit it as soon as possible.

4. The various sources of receipt under Jungle Conservancy are particularized in paragraph 8, but the present faulty system of classifying receipts and charges remarked upon in the last year's review has not, the Board observe, been remedied pending the orders of

of Govt. on Boards Proceedings
ana dated 1st December 1877 No. 5135
Co paragraph 12. The recent order
Jun of Govt. on this subject (G.O. 19th
June 1878 No 927) will regulate
inc future reports on this fund.
2. 5. As regards the system
ch of taxation on fuel, jerinoard, and
the bamboo pursued throughout
the Presidency, the Board have
a in paragraph 11 given information
b for 10 Districts, the Collectors of
the remaining Districts not having
a noticed the point. The methods
followed in different Districts
have little similarity. The Board
have expressed no opinion as
to the possibility or advantage
of assimilating the rates at
least in adjacent localities.
They will endeavour to submit
fuller information for all Dis-
tricts in the next report. There
was a large falling off in sales (Rs 57854)
a norm over, on under
and

Para 4 G.O. 24th August 1876
No 1159 R&A.

under this head chiefly in the Bellary District for the reasons given by the Board in paragraphs 13 and 7. 1282/19

6. The Board have also remarked, so far as information was available, on the financial effect of G.O. 23rd June 1876 No 924 Rev. Dept. requiring certain items of Revenue to be credited to the Jungle Conservancy Fund. The Govt. observe with satisfaction that the fund has not suffered on the whole. The next report will if possible supply more complete information on this point.

7. The classification and proportionate distribution of expenditure under different heads are given in paragraphs 20 and 21. The charges incurred by the Forest Department are separately exhibited as required by

by paragraph 360 8th March 1877 Rs 983 R.D. They amount to Rs 15,461 while those incurred by the Revenue and Public Works Departments aggregate respectively Rs 201,997 and Rs 6941. The Board have carefully noticed the variations in expenditure under each head as compared with that of the previous year and ~~these call for~~ no further remarks, ~~is needed~~. It is noted that explanation has been called for from below as to the increased expenditure there on account of establishments.

8. 752,152 trees are returned as having been planted on 38714 acres of which 3277 acres are stated to be in South Arcot District alone. For some Districts acreage is given without trees and for others trees

1869/70

are given without acreage. The statement is not only incomplete as observed by the Board but seems altogether unreliable. The Boards instructions in paragraph 34 are approved, and may result it is hoped, in more accurate statistics.

9 Naval Brass Fund.

The year commenced with a balance of Rs 1459 and closed with a deficit of Rs 56. The fund having been transfered to "Irrigation Revenue" it will disappear from the list of Special Local Funds in future reports.

10 Cattle Pound Fund.

The receipts of the year fell short of those of the previous year by Rs 2910 and the total available assets including the opening balance amounted to 2,91,367 against 2,97,118 in 1875-76. The expenditure aggregated Rs 2,79,638

against

against Rs 228290 having a balance of Rs 31729. The net decrease in the receipts and the increase in the expenditure are satisfactorily accounted for. The cost of Establishment during the year reached Rs 105883 against Rs 89494 in 1875/76 and Rs 82037 in 1874/75. This increase is attributed to the enhanced rates of Commission to Pound Keepers sanctioned by G.O 13th August 1875 No 1229 Revenue Department and also to the payment during the year under report of certain arrears of salaries.

11. With reference to paragraph 7 G.O 24th August 1876 No 1159 Rev. Deptt. commenting on the differences of administration

1062
(2)

in regard to the pound, the Board, after reviewing the systems pursued in the several Districts, state that the variations referred to in the order "cannot (except in the case of Coimbatore) be attributed to any want of uniformity in the financial administration of the pounds" and that they believe them "to be chiefly due to local causes" The explanation is accepted. The Govt. observe that the Board have taken (paragraphs 42 & 43) due notice of the differences in practice existing in some Districts. The total number of pounds during the year was 5669 against 5561 in the previous year.

12. The surplus pound

was

was distributed as follows:-

	Rs.
Government Farms	73,386.
Local Funds	72,776.
Municipalities	2662.
Transferred to other Special Funds	4256.
	153,080.

13. As desired in G.O. 16 June 1877 No. 2002 Rev. Dept. the Board have given a statement showing the receipts and disbursements appertaining to Municipal Funds. It is evident from this that the Municipal Fund Collectors have not been always distributed between the Municipalities and the Govt. experimental farms as should have been the case. The figures returned by some of the Collectors are also otherwise inaccurate and the Board have called upon them for an explanation.

14. Public Bungalow Fund.

The transactions shown in para-

57

* G.O. 25 March 1875 No 655 Fd.
" 15 January 1876 " -93 Fd.
" 18 May " " -640 Rd.

* 6 in Tanjore
1 in Tinnevelly.

57 appertain to the Bungalows at Pondicherry and at Pottanore and Bhowany in Coimbatore. Under orders already issued, the Bungalow at Pondicherry has been handed over to the heirs of the founder, and those at Pottanore and Bhowany have been made over respectively to the Local Fund Board and to the Head "Civil Buildings". The balances have been adjusted since the close of the year under review so that mention of this fund will not occur in future reports.

15. Endowment Fund.

This fund appertains to 10 Choultrums including a Dispensary, 1 Kingarkhana and 1 Sattu, of these, the Sattu in Madura and 7 Choultrums have been

or

or will be made over to the Local Fund Boards concerned. The receipts including balance aggregated Rs 12461 and the expenditure Rs 7747 leaving a balance of Rs 4714-16. Village Service Fund. The actual collections during the year amounted to Rs 19,49,879 or Rupees 319675 less than in 1875-76. The income fell off considerably in Kistna, Kurnool, North Arcot and South Arcot owing to the prevailing distress. The large decrease in Kurnool is also partly attributed to the reduction in the rate of cess from 1 anna to 10 pies in the Rupee. The total available assets of the year amounted to Rs 29,22,517 and the expenditure to Rs 21,02,895, leaving a balance of Rs 8,19,622. There is a decrease

of Rs 7,45,296 in the expenditure, compared with that of the previous year, and the causes of this are carefully enumerated in paragraph 72 of the Board's Proceedings. There are still large balances in the Godavery, Kistnah and Salem Districts, but there are circumstances noticed in paragraph 74, will be greatly reduced hereafter. The balance in Malabar is gradually increasing, and the Board will take steps to limit the receipts to the expenditure.

17 Canal and Ferry Fund. The year opened with a balance of Rs 100,027 and closed with one of Rs 110455, the receipts and expenditure being respectively Rs 34481 and 23,952. The transactions under this fund call for no particular remark.

	Rs
1873-74	27,987
1874-75	32,437
1875-76	34,520
1876-77	46,540

irrigation

18. Irrigation Cess fund. The receipts fell short of those of the previous year by Rs 7,280 the decrease being chiefly in Salem where the income was large in 1875-76 owing to an adjustment of previous accumulations. The fund has ceased to exist in Madura, the ryots having refused to pay the cess.

19. Cochrane's and Sadras Canal Fund. The opening and closing balances of the fund were respectively Rs 3962 and 6484. The receipts and consequently the charges decreased considerably during the year, in comparison with those of the previous year. The Canal was unnavigable for some months in the year owing chiefly to insufficiency of water.

14 Fisheries Board of Rev per abstract
6 Miscellaneous Services
15 Municipal Dept
21 Public Works Dept

1262
9H

No. 747.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 19th March 1878.

Read the following reports:—

From the Collector of Ganjam, dated 18th June 1877, No. 699.
" " of Vizagapatam, " 22nd May " " 511.
" " of Godavery District, " 12th July " " 189.
" " of Kistna District, " 29th June " " 1,384.
" " of Nellore, " 25th " " " 3,194.
" " of Cuddapah, " 6th July " " 1,034.
" " of Bellary, " 6th June " " 454.
" " of Kurnool, " 27th " " " 601.
" " of Chingleput, " 30th " " " 484.
" " of North Arcot, " 19th July " " 456.
" " of South Arcot, " 14th " " " 311.
" " of Tanjore, " 3rd " " " 2,237.
" " of Trichinopoly, " 6th " " " 238.
" " of Madura, " 1st " " " A.
" " of " " 23rd " " " 477.
" " of Tinnevelly, " 25th June " " 417.
" " of Coimbatore, " 14th July " " 255.
" Commr. of Nilgiris, " 28th May " " 50.
" Collector of Salem, " 11th June " " 329.
" " of South Canara, " 22nd " " " 1,067.
" " of Malabar, " 26th May " " 153.

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

THE Board resolve to submit to Government a report on the operations of the several Special Local Funds under their control as per margin for the year 1876-77.

2. The following abstract statement shows the receipts and charges of the several funds:—

Funds.	Balance at the beginning of the year.	Receipts during the year.	Total.	Expenditure.	Balance.
	RS.	RS.	RS.	RS.	RS.
1. Jungle Conservancy Fund	1,61,241	1,74,008	3,35,249	2,24,399	1,10,850
2. Nanal Grass Fund ...	1,489	[illegible]	[illegible]	1,873	— 56
3. Cattle Pound Fund ...	68,898	2,22,469	2,91,367	2,59,638	31,729
4. Public Bungalow Fund	1,555	58	1,613	40	1,573
5. Endowment Fund ...	6,514	5,947	12,461	7,747	4,714
6. Village Service Fund ...	9,72,638	19,49,879	29,22,517	21,02,895	8,19,622
7. Canal and Ferry Fund...	1,00,027	34,481	1,34,508	23,058	1,11,455
8. Irrigation Cess Fund ...	25,115	32,829	57,944	35,502	22,442
9. Cochrane's and Sadras Canal Fund	3,962	36,362	40,324	33,880	6,444
Total ...	13,41,439	24,56,361	37,97,800	26,89,027	11,08,773

ve are those furnished by Collectors in accordance 1877, No. 1,380, which dispenses with the absolute s with those of the Accountant-General, on the conditions specified* in the case of Local Funds that the differences in the figures will be stated as a prescript in the report of the ensuing year.

epartment, dated 13th July
,238.

4. The total receipts from all the funds, including the balance on the 1st April 1876, amounted to Rupees 37,97,800 and the charges to Rupees 26,89,027, leaving a balance of Rupees 11,08,773 at the close of the year under report. These figures, it will be seen, do not include the transactions of the Surplus Pound Funds, as the receipts and charges of this fund form a portion of the General Cattle Pound Fund and is consequently omitted from the general abstract agreeably to paragraph 3 of G.O., Revenue Department, dated 24th August 1876, No. 1,159.

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

6. *Jungle Conservancy Fund.*—The following abstract statement shows the Districtwar particulars of the receipts and charges of the fund as compared with those of the preceding year:—

Districts.	Balance at the beginning of the year.	Receipts during the year.	Total including Balance.	Charges.			Total Charges in 1875-76.	Balance.
				By R. D.	By P. W. D.	By Forest Department.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	542	140	682	190	...	...	184	492
2. Vizagapatam	1,066	844	1,909	207	...	...	199	1,702
3. Godavery	6,913	7,377	14,290	1,776	...	...	2,343	16,614
4. Kistna	5,932	11,688	17,620	10,672	2,388	...	11,437	4,559
5. Nellore	3,179	46,210	89,389	77,756	...	...	16,782	11,633
6. Cuddapah	1,624	3,462	5,086	4,840	...	...	4,144	446
7. Bellary	2,185	2,452	4,637	4,428	...	...	4,033	209
8. Kurnool	2,229	2,269	4,498	3,716	...	...	2,960	1,217
9. Chingleput	2,403	7,763	10,166	7,814	2,073	...	7,437	2,352
10. North Arcot	25,182	19,186	47,569	15,807	...	...	12,389	30,561
11. South Arcot	5,247	10,776	16,023	11,699	...	...	10,895	4,324
12. Tanjore	6,385	9,422	15,807	10,234	...	4,223	10,616	5,573
13. Trichinopoly	6,581	7,906	12,487	7,026	...	...	5,995	6,461
14. Madura	6,201	6,476	13,677	4,343	2,465	...	5,783	8,429
15. Tinnevelly	6,776	8,875	15,651	4,037	...	151	3,400	9,671
16. Coimbatore	1,458	12,274	13,732	6,080	...	...	15,906	2,709
17. Nilgiris	246	...	246	16,501	...	...	98	246
18. Salem	11,155	16,758	47,913	39,773	...	...	28,076	12,440
19. South Canara	1,230	180	1,560	285	...	...	363	1,125
Total	14,1,241	1,74,008	3,35,249	2,01,484	6,941	15,074	2,30,869	1,10,380

1742/26

7. The balance at the beginning of the year was Rupees 1,61,241 and the receipts during the year aggregated Rupees 1,74,008, making a total of Rupees 3,35,249. The total expenditure amounted to Rupees 2,24,399, leaving a balance of Rupees 1,10,850. These figures include the deficit balance of Rupees 246 appertaining to the Nilgiris at the end of last year

* *Vide* G.O., Revenue Department, dated 8th March 187 , No. 985, paragraph 4. which should be made good* from Imperial Funds. The Conservator of Forests has lately informed the Board that he has arranged for the necessary adjustment in the current year. The actual receipts of the year were less than those of the previous year by Rupees 77,569. This resulted from a gross decrease of Rupees 87,815 in fourteen districts against a gross increase of Rupees 10,246 in five districts. The decreases are large in the Nellore, North Arcot, South Arcot, Coimbatore, and Salem Districts, and are attributable to the causes mentioned below :—

In Nellore, chiefly to the decrease in the sale proceeds of Nareluwood from the Sriharikotta jungles owing to all the mature wood having been cut and sold in the previous year. But for the want of water in the East Coast Canal this would probably have been counterbalanced by the larger receipts from the sales of firewood which showed a tendency to increase.

In North Arcot, to the absence of active demand for firewood for the manufacture of jaggery which was unusually large in the previous year owing to the extensive cultivation of sugar-cane during the favorable season of 1874-75, to the small demand for building materials on account of famine, and to the decrease in the receipts from the sale of confiscated timber which resulted from the check given to smuggling by the strict conservancy of the jungles by the Forest officers.

In South Arcot, to the decrease under "Tax on fuel, firewood, and bamboos" and "sale of wood in plantations," the unfavorable character of the season having led the ryots to fell and sell the firewood procurable on their estates, employing their carts and bullocks freely for the transport of the wood as they had no cultivation work.

In Coimbatore, (1) to the demand of rent on palmyrah trees not having been fully collected in consequence of the unfavorable character of the season, (2) to the diminution in the produce of topes owing to the drought, and (3) to there having been no recoveries in consequence of no advances having been made during the year under report.

In Salem, to a considerable falling off in the collections of the rents from palmyrah trees owing to the unusually unfavorable character of the season.

8. The subjoined statement shows the particulars of the receipts from the various sources under the Jungle Conservancy Fund.

Districts.	Tax on Fuel, Firewood, and Bamboos.	Tax on Trees.	Sales of Fuel, Firewood, and Bamboos.	Sale of Trees.		Rent of Jungle, &c.		Sale of Fruits and other produce of Jungles, Topes, Trees, &c.	Fees from Charcoal-burners.	Sales of Confiscated Timber.	Miscellaneous Receipts.	Recoveries of Advances and Unadjusted Charges.	Contributions from the Surplus Found Fund.	Total.
				Palmyrah.	Other Trees.	Palmyrah.	Jungles, Topes, Trees, &c.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	45	...	...	...	85	...	10	...	...	...	...	...	...	140
2. Vizagapatam...	73	769	...	...	1	...	...	...	1	...	...	...	...	344
3. Godavery	5,713	...	...	...	471	...	...	...	90	...	1,002	101	...	7,377
4. Kistna	5,002	...	...	2,580	135	...	...	3,747	96	54	42	32	...	11,688
5. Nellore	2,643	423	88,651	...	1,807	...	...	863	54	265	51	1,453	...	46210
6. Cuddapah	361	905	...	255	886	...	16	1,011	3	25	...	...	...	3462
7. Bellary	329	...	...	...	1,534	...	242	...	286	...	61	...	...	2,453
8. Kurnool	50	274	...	...	808	...	...	...	8	89	90	...	1,000	2,269
9. Chingleput	247	...	...	1,299	1,676	...	2,501	12	4	...	4	2,020	...	7,763
10. North Arcot...	12,669	769	...	...	4,619	...	...	379	697	49	4	...	...	19,186
11. South Arcot...	3,374	...	566	...	6,552	...	54	167	27	...	35	...	...	10,776
12. Tanjore	700	...	...	...	2,483	...	246	190	53	...	2,495	...	3,256	9,422
13. Trichinopoly...	2,593	...	...	...	4,469	...	105	64	675	...	...	...	...	7,906
14. Madura...	421	...	...	...	4,696	...	500	7	340	...	512	...	...	6,476
15. Tinnevelly	...	...	...	...	7,471	...	37	287	...	...	1,080	...	...	8,875
16. Coimbatore	...	...	...	...	1,222	9,882	195	673	...	...	302	...	...	12,274
17. Nilgiris	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Salem	...	...	...	...	2,065	13,303	379	418	...	...	115	478	...	16,758
19. South Canara	...	...	39	...	16	...	...	72	...	...	...	3	...	130
Total ...	34,220	3,140	89,256	4,134	40,996	23,185	1,285	7,890	2,333	432	5,794	4,087	4,256	1,74,008

9. It will be seen that the classification observed in the previous year's report as regards the several sources of income to the fund has been adopted in this report, also pending the orders of Government regarding the form for exhibiting the receipts and expenditure suggested in Board's Proceedings, 1st December 1877, No. 5,135.

10. The tax on fuel, firewood, and bamboos yielded Rupees 34,220 or Rupees 6,361 less than in the previous year. The decrease is chiefly in the North Arcot and South Arcot Districts and is due to the causes mentioned in paragraph 7 *supra*.

11. Regarding the system of taxation on fuel, firewood, and bamboos pursued in each district, the following information can be gathered from the portions of the Collectors' reports bearing on the subject.

GANJAM.—A tax is levied at the rate of one Rupee for each yearly license for the felling of fuel, &c., in jungles.

VIZAGAPATAM.—Seigniorage on wood is collected at one Rupee per bandy-load except in the cases of certain timbers on which the seigniorage varies from Rupees 2 to Rupees 4 a bandy-load as detailed in paragraph 11 of the Collector's report.

KISTNA.—The seigniorage on fuel and firewood cut for sale is charged at different rates according to weight as detailed in the Collector's report ranging from 4 Pies for a man's load of 50 lbs. to Rupees 3-8-0 for every ten tons carried by boat.

On charcoal made for sale the seigniorage is one Rupee for 1,000 lbs.

On timber cut for sale it is levied at different rates for different kinds which vary from 1 to 5 Rupees for 1,000 lbs.

NELLORE.—A seigniorage of six Annas is levied on a cart-load of firewood by the village authorities who issue tickets to applicants authorizing them to cut the quantity they pay for. The Wood Department passes the quantity specified in the ticket, and confiscates any excess. On wood other than fuel the prescribed fee is paid to the taluq treasury, and on receipt of particulars from the taluq as to the wood required, the Wood Overseer grants licenses and way-permits according to which the wood felled is passed.

KURNOOL.—Licenses to cut firewood are given at 4 Annas a bandy-load. For jungle-wood the charge is one Rupee. To the agricultural classes free passes for firewood are given with reference to the extent of the ryots' holdings.

CHINGLEPUT.—A tax on fuel, firewood, &c., is levied at one Rupee for each bandy-load of 1,000 lbs.

NORTH ARCOT.—The following rates of seigniorage are charged :—

	Cart-load.			Bullock-load.			Ass-load.			Head-load.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Unreserved wood	1	0	0	0	4	0	0	3	0	0	2	0
Firewood	0	6	0	0	1	6	0	1	0	0	0	8
Charcoal	1	8	0	0	6	0	0	4	0	0	1	0
Bamboos	1	0	0	0	3	0	0	1	6	0	1	0

All Firkadars are supplied from the Deputy Conservator's Office with printed tickets made up into books of 100 each, numbered and signed by that officer, and any person requiring fuel, &c., goes to the nearest Firka, pays for the quantity of fuel, &c., he wishes to bring out of the jungles at the rates given above, and receives from the Firkadar a ticket authorizing him to fell and bring out that quantity within a given time and by a given route. The Firkadars are allowed a commission of 10 per cent. on the amount collected by them.

In all cases squared or worked timber is charged double rate, bamboos cut into lengths and tied into bundles for rafters double rate, and split bamboos for making baskets, &c., treble rate.

Reserved trees can only be felled on license issued by the Forest Department which must be obtained prior to entering the forests, and the seigniorage levied thereon varies from Rupees 3 to 6 per bandy-load according to the description of the tree felled.

SOUTH ARCOT.—Seigniorage on fuel and firewood cut for sale in Government jungles (open or reserved) is levied as under :—

	RS.	A.	P.
Per cart-load	0	6	0
„ bullock-load	0	1	0
„ head-load	0	0	3

For charcoal, the rate is Rupees 1-8-0 per cart-load. The supply required by villagers for their own use is allowed to be taken free of payment on passes issued by Tahsildars on the reports of the Village Munsifs.

MADURA.—Seigniorage on firewood and bamboos is levied at the following rates :—

			RS.	A.	P.
Firewood	Bandy-load		0	6	0
	Head-load		0	0	4
Bamboos	Bandy-load ...	Full	1	0	0
		Split	1	8	0
	Head-load ...	Full	0	1	0
		Split	0	1	6
Charcoal	Bandy-load		1	0	0
	Head-load		0	1	0

Nottamgars of villages in the vicinity of which jungles lie are authorized to issue tickets to persons for firewood on payment of the proper seigniorage. These tickets are checked and recovered from the parties by the Nottamgars on their return from the jungles with the firewood.

SOUTH CANARA.—No particular system has yet been devised for the district so far as the Jungle Conservancy Fund is concerned as the necessity for it has not yet arisen.

12. The Collectors of the remaining districts have not noticed the point, though they have been directed to do so in Board's Proceedings, dated 3rd March 1877, No. 1,001. The information given from Cuddapah is so general in its terms as to be practically valueless.

Godavery.	Tinnevelly.
Bellary.	Coimbatore.
Tanjore.	Nilgiris.
Trichinopoly.	Salem.

13. The sale of fuel, firewood, and bamboos yielded Rupees 39,256 against Rupees 97,110 in the previous year. This large falling off is due, as explained above, to the decrease in the receipts from the Striharikota Forests in the Nellore District.

14. The sum realized by the sale of trees was Rupees 40,996 or Rupees 1,631 less than the actuals of last year. The decrease was chiefly in Kurnool, North Arcot, South Arcot, and Tinnevelly, and was owing to the low demand resulting from famine.

15. The rent of the palmyrah jungles which is collected to any extent only in Coimbatore and Salem shows a decrease of Rupees 10,380 in comparison with the last year's receipts. It is explained that the falling off is owing to the unfavorable season. The amount realized from the rent of the other jungles, topes, trees, &c., also shows a decrease of Rupees 2,612, which chiefly occurs in Chingleput. It is explained that it is owing to the difficulty found in the collection of the rent due on the jungles of the twenty-three villages in the Trivellore Taluq which had been leased out in previous years. The Collector promises to furnish the report called for by Government on the renting of the jungles in these villages.

16. The income from the sale of fruits and other produce of jungles, &c., amounted to Rupees 7,890 against Rupees 5,787 in the previous year. The item being a fluctuating one the increase admits of no explanation.

17. It will be seen from the statement appended to paragraph 8 *supra* that a sum of Rupees 4,256 was credited to the Jungle Conservancy Fund from the Surplus Pound Fund as per margin. In the Special Fund Budget of Kurnool for 1876-77 a contribution of Rupees 2,000 was allowed* from the Surplus Pound Fund to provide for the wants of the Jungle Conservancy Fund, but owing to the decrease in the receipts of the Pound Fund it was not possible to transfer more than Rupees 1,000. In their order, Revenue Department, dated 25th September 1876, No. 1,334, Government sanctioned the transfer of Rupees 5,800 (moiety of the Surplus Pound Fund which should be credited to Government Farms) to the Jungle Conservancy Fund of the Tanjore District, but only Rupees 3,256 were transferred no more being available.

	Rs.
Kurnool	1,000
Tanjore	3,256
Total ...	4,256

Vide paragraph 2 of the G.O., Financial Department, 25th January 1876, No. 104.

18. In paragraph 4 of their order† on the Board's Special Local Fund Report for 1874-75 the Government directed that the financial effect of G.O., Revenue Department, dated 23rd June 1876, No. 844, requiring certain items of revenue to be credited to the Jungle Conservancy Fund, should be noticed in future reports. The Board accordingly called on the Collectors to furnish the information in their reports for the year under review, but the call has been responded to by only a few of them. The information supplied is given below.

† Revenue Department, dated 24th August 1876, No. 1,159.

Ganjam.—The receipts show an increase of Rupees 73, due chiefly to the effect of the order.

Kistna.—The order effected no change as the revenue derived from scattered trees in waste lands has always been credited to the Jungle Conservancy Fund.

Cuddapah.—Several tracts of jungles were transferred to the Jungle Conservancy Fund and the receipts under the head "Tax on fuel" would have been considerable had it not been for the great falling off in the demand on account of famine.

Kurnool.—The items directed to be transferred have always been credited to the Jungle Conservancy Fund, and hence there was no change.

North Arcot.—The transfer of the items referred to was not carried out before the close of the year in consequence of the particulars called for to that end not having been received from certain taluqs.

South Arcot.—There was an increase of Rupees 2,500 under "Sale of trees" in consequence of the amount realised by the sale of trees on Poramboke lands having been credited to the Jungle Conservancy Fund instead of to "Land Revenue, Miscellaneous," as heretofore.

Tanjore.—The Government Order has not affected the receipts of the Jungle Conservancy Fund as the sale proceeds of trees on channel banks had been credited to the fund prior to the receipt of the order.

Madura.—The effect of the order was a loss of Rupees 51, being the rent of mango trees, &c., within the jurisdiction of the Forest Department.

Tinnevelly.—There was no change, there being no items such as those directed to be transferred by the order.

Coimbatore.—The rent of fruit trees, the tax on trees on unassessed lands were for the first time credited to the Jungle Conservancy Fund. The receipts, however, were abnormally low in the year under review.

Salem.—The rents realised from palmyra trees standing either on putta or unoccupied lands continue to be credited to the Jungle Conservancy Fund under G.O., Revenue Department, dated 31st July 1874, No. 958, though the rents of trees on occupied lands should be credited to "Land Revenue, Miscellaneous."

South Canara.—The amount of revenue available for transfer from Land Revenue to Jungle Conservancy Fund is so insignificant that there is no appreciable change.

19. The total expenditure from the Jungle Conservancy Fund shows a net decrease of Rupees 6,470 in comparison with that of the previous year, the result of a gross decrease of Rupees 24,109 in eight districts against a gross increase of Rupees 17,639 in eleven. The largest decrease occurs in Nellore under the two items noted in the margin. The small expenditure under the first item is in consequence of the numerous works proposed in the budget not having been undertaken owing to the scarcity of water and the rigour of the season. The large decrease of Rupees 22,500 observed under the second item is due to the causes enumerated in paragraph 7 *supra*.

1. Village topes and sinking wells.
2. Striharicotah cutting operations.

20. The expenditure may be classified as follows:—

Items.	Charges. By Public Works Department.	Charges. By Revenue Department.	Charges. By Forest Department.	Charges. Total.	Total Expenditure of 1875-76.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Formation of fresh plantations and topes	...	22,901	3,750	26,651	23,080	3,571	...
2. Improvement and maintenance of existing topes	5,968	93,193	8,822	1,07,983	1,00,852	7,131	...
3. Commission for collection	...	3,563	...	3,563	3,298	265	...
4. Establishment	...	43,470	2,209	45,679	36,428	9,251	...
5. Cost of Public Works Department supervision	973	...	...	973	1,634	...	661
6. Miscellaneous charges	...	31,605	680	32,285	56,498	...	24,213
7. Advances	...	5,450	...	5,450	7,339	...	1,889
8. Controlling Establishment in the Board's Office	...	1,815	...	1,815	1,740	75	...
Total	6,941	2,01,997	15,461	...	...	...	...
Net Decrease	...	...	...	...	...	6,470	...

21. The proportion which each description of charge bore to the total is shown below in comparison with the corresponding figures for the previous year:—

Items.	Percentage. 1876-77.	Percentage. 1875-76.
1. Formation of fresh plantations and topes	11·88	10·
2. Improvement and maintenance of existing topes	48·13	43·68
3. Commission for collection	1·59	1·43
4. Establishment	20·35	15·78
5. Cost of Public Works supervision	·43	·71
6. Miscellaneous charges	14·39	24·47
7. Advances	2·43	3·18
8. Controlling Establishment in the Board's Office	·80	·75

22. The percentage of expenditure under the first item is nearly the same as in the previous year. The second item shows a higher percentage of expenditure than in 1875-76 in consequence of an increase of expenditure in the districts noted in the margin. The increase in Kistna is due to the trees newly planted last year having come under maintenance during the year under report. In Kurnool it is due to the large expenditure of Rupees 2,078 incurred by the Public Works Department in digging a well at Ipanaguntlah village in connection with the tope

Kistna, Kurnool, South Arcot, and Salem.

there. It is explained that the increased expenditure in Salem was owing to the grant of extra batta to gardeners and tope maistries in consideration of the high prices ruling in the district.

23. The increase under the third item is very slight, but the percentage of expenditure under the fourth is higher than in the last year in consequence of the increased cost of establishment in Nellore. It is not explained to what cause the increase is due. The Collector is requested to report on this point.

24. The total expenditure from the Jungle Conservancy Fund by the Public Works Department was Rupees 5,968, and the cost of supervision thereon charged in the accounts is only Rupees 973, which is Rupees 519 less than the correct amount. It is observed that there was an expenditure of Rupees 2,078 incurred by the Public Works Department in Kurnool, but that the cost of supervision thereon is not debited in the accounts. The Collector will explain the cause of the omission.

25. The proportion of expenditure under "Miscellaneous Charges" was 14·39 against 24·47 in the previous year. This low percentage was the result of short expenditure on cutting operations in the Strihariçotah jungles as explained above.

26. The balance remaining unexpended at the close of the year under report amounted to Rupees 1,10,850 or Rupees 50,391 less than that for 1875-76, the decrease being principally due to the very large decrease in current collections. In twelve districts the closing balance is less than the opening balance, and in the remaining seven it is more.

27. The following statement shows the Districtwar particulars of the extent of old and new plantations and the number of trees planted up to the close of 1875-76 and during 1876-77.

Districts.	Fuel Reserves: Old. Up to 1875-76. Extent in Acres.	Number of Trees	New. In 1876-77. Extent in Acres.	Number of Trees.	Planters on Channel Banks. Old. Up to 1875-76. Extent in Acres.	Number of Trees.	New. In 1876-77. Extent in Acres.	Number of Trees.	Avenues: Old. Up to 1875-76. Extent in Acres.	Number of Trees.	New. In 1876-77. Extent in Acres.	Number of Trees.
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Ganjam												
2. Vizagapatam												
3. Godavery												
4. Kistna												
5. Nellore												
6. Cuddapah												
7. Bellary												
8. Kurnool												
9. Chingleput												
10. North Arcot												
11. South Arcot												
12. Tanjore												

* Perished, destroyed, or cut down.

† Sold to private individuals.

Districts.	Village Topes.				Nurseries.				Total.			
	Old.		New.		Old.		New.		Old.		New.	
	Up to 1875-76.		In 1876-77.		Up to 1875-76.		In 1876-77.		Up to 1875-76.		In 1876-77.	
	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.
1	14	15	16	17	18	19	20	21	22	23	24	25
1. Ganjam	39	2,360 — 102 2,258	6	131	..	..	..	..	39	2,360 — 102 2,258	6	131
2. Vizagapatam	115	14,127 * — 1,160 12,967	..	2,242	..	..	..	..	115	14,127 — 1,160 12,967	..	2,242
3. Godavery	..	..	..	..	..	..	..	..	..	6,670 — 1,273 5,397	..	4,665
4. Kistna	23	46,605	..	..	19	77,981 * — 3,383 74,598	..	15,200	Miles 242 580,368	525,575 — 24,966 570,609	205	144,842
5. Nellore	2,268	2,105,383	..	..	1	3,000	..	..	306,133	1,108,582	1,000	..
6. Cuddapah	24,852 — 62	115,132 * — 9,406 105,726	15	1,345	19,992 * — 52 19,940	46,608 * — 185 46,423	..	..	45,743 — 116 45,627	269,616 — 9,641 259,975	15	1,345
7. Bellary	24,790	31,950	..	49	20	20,833	..	..	37,871	233,354	9	2,619
8. Kurnool	403	13,247	..	1,481	5	636	..	..	202·2	13,883	..	49
9. Chingleput	201·7	9,689	9	2,619	2	About 2,000	..	..	33,502·2	67,158	46	19,695
10. North Arcot	99	134,702 * — 14,513 † — 9,450 110,739	..	5,583	..	..	..	..	42,758	237,381 — 23,963 213,418	489	5,683
11. South Arcot	758	50,536	270	..	..	..	..	..	14,530	352,657	32,771	377,986
12. Tanjore	491	17,207 * — 661·7 11,590	..	1,380	..	165,300	..	334,000	11,295	819,267 — 63,756 755,511	..	13,682
	158		..	653	1	10,000	..	..				

* Perished, destroyed, or c... shown in excess of the actual number.

Districts.	Junoles.				Fuel Reserves.				Plantations on Channel Banks.			
	Old.		New.		Old.		New.		Old.		New.	
	Up to 1875-76.		In 1876-77.		Up to 1875-76.		In 1876-77.		Up to 1875-76.		In 1876-77.	
	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.
1	2	3	4	5	6	7	8	9	10	11	12	13
13. Trichinopoly	..	..	..	..	..	..	..	..	Miles 67·5	52,428 — 30 52,398	..	270
14. Madura	8,500	Not given.	304	2,000	1,259	55,074	4	1,986	..	..	..	..
15. Tinnevelly	2,489	194,370	2,978	46,088	357	84,993 * — 84,993 ..	..	..	1,642	147,306	513	28,506
16. Coimbatore	..	..	..	..	..	..	..	..	..	72,007	..	30,000
17. Salem	1,123	106,745	26½	6,984	552	25,878	13	866	..	663	..	8,336
18. South Canara	..	..	..	..	536 — 5 531	37,242 — 2,771 34,471	..	420 — 200 220	..	..	..	..
Total	786,891 — 2 786,889	820,446 — 7,539 812,916	3,363·5	56,972	250,280 — 5 250,275	1,476,467 — 160,006 1,316,461	34,203	204,823 — 200 204,623	Miles 309·5 2,402	335,177 — 1,303 333,874	513	73,019

* Transferred to the Forest Department.

13

Districts.	Village Topes.				Total.			
	Old.		New.		Old.		New.	
	Up to 1875-76.		In 1876-77.		Up to 1875-76.		In 1876-77.	
	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.	Extent in Acres.	Number of Trees.
	14	15	16	17	18	19	20	21
13. Trichinopoly	67	7,775 — 380 7,395	...	134	...	60,206 — 410 59,796	...	424
14. Madura	190	34,096	3	1,046	316	81,170 602,235	316	5,032
15. Tinnevelly	208	35,415	9	1,634	3,504	— 84,093 + 338,289	3,504	77,915
16. Coimbatore	730	218,144 2,153	308	48,201 100	308	178,866 202,384 — 93,964	308	78,391
17. Salem	1,166	37,274	64	912	45·06	195,370 172,380 + 10,770	45·06	17,531
18. South Canara	20	392 — 4 388	...	...	2,848	161,610 37,041 — 3,776	...	420 — 200 220
Total ...	31,367·7 — 63 31,736·7	2,876,177 — 40,032 2,835,546	030·5	67,382	558* — 5 553	34,866	...	...
					Miles 309·5 1,001,488·4 121	5,274,699 — 213,039 — 443,123	38,714·06	752,952 — 200 752,152
					1,001,367·4	5,318,437		

* Trees along streets.

† Transferred to the Forest Department.

‡ Perished, destroyed, or cut down.

28. It will be seen that the information regarding the extent of the jungles and the number of trees contained in them has not been furnished for some of the districts though the attention of the Collectors has been often specially called to this important matter.*

*Board's Circular Memorandum, 20th July 1876, No. 1,158.
Board's Proceedings, 3rd March 1877, No. 1,001.
Board's Memorandum, 28th April 1877, No. 723.

29. The Collector of Vizagapatam states that the information about the extent of the jungles, &c., is not yet available, and that it will take some time before it can be obtained.

30. The Collector of the Godavery District mentions that it would not be impossible to obtain information regarding the extent of jungles, though to measure each jungle correctly would be a work of time and labor, and would be attended with considerable difficulties. As for the number of trees in the jungles, he states that no attempt has been made to count them, nor does he think it would be possible to do so from their size, position, and other circumstances.

31. The Collector of Kurnool states that the jungles yielding revenue to the fund are those of the Yerramalas; that they are neither under the management of the Forest Department nor is there any special establishment to look after them; that their extent is not known; and that the trees in them have not been counted.

32. The Collector of Chingleput reports that no exact information can be given as to the number of trees in the jungles or fuel reserves, as they extend over a large area of hilly tracts.

33. The Collector of North Arcot states that he concurs in the opinion of the Deputy Conservator of Forests that the extent of the jungles conserved cannot be given until they are surveyed, and that therefore he has no alternative but to furnish approximate figures as given in previous reports.

34. From the above it will be seen that the statistics regarding the extent of the jungles and natural fuel reserves is not reliable besides being incomplete. In submitting the next budget Collectors will consider the practicability of engaging a small survey establishment to ascertain the extent of each jungle and fuel reserve by actual survey, and to define the boundaries.

35. *Nanal Grass Fund.*—The subjoined statement shows the transactions of this fund:—

Districts.	Balance at the beginning of the year.	Receipts during the year.	Total including Balance.	Charges.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Nellore	144	...	144	144	...
2. Tanjore	947	328	947	782	23
3. Trichinopoly	477	...	805	...	— 79
4. Salem	— 79	...	— 79	...	...
Total	1,489	328	1,817	1,873	— 56

36. In paragraph 28 of their review of the Special Fund reports for 1875-76, the Board directed that the balance of the fund existing in the districts noted in the margin should be transferred to "Irriga-

Nellore, Tanjore, Trichinopoly, and Salem.

tion Revenue." The balance in Nellore and Tanjore has accordingly been adjusted during the year under report; but in Trichinopoly the transfer seems to have taken place during the current year. There is a deficit of Rupees 79 in Salem, which is continued from the report for 1875-76. The Collector omits altogether the transactions of the fund in his accounts for the year under report, and does not even make any mention of the transfer of the fund to the "Irrigation Revenue." But it is observed from the statement of receipts and charges of Special Local Funds for 1876-77 furnished by the Accountant-General that the necessary transfer has been effected.

37. *Cattle Pound Fund.*—The following statement shows the receipts and charges of this fund:—

Districts.	Balance at the beginning of the year.	Receipts during the year.	Total including Balance.	1875-76. Balance.	1875-76. Receipts.	1875-76. Total.	Charges. Establishments, &c.	Charges. Constructing and repairing Pounds.	Charges. Amount transferred to Surplus Pound Fund.	Charges. Total.	Total Charges of 1875-76.	Balance.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	1,129	2,750	3,879	871	2,992	3,863	1,530	123	1,000	2,653	2,734	1,226
2. Vizagapatam	700	3,349	4,139	707	2,796	3,503	240	432	2,756	3,428	2,712	711
3. Godavery	735	22,318	23,053	338	18,506	18,844	9,842	597	11,072	21,511	18,109	1,542
4. Kistna	2,178	26,509	28,687	2,788	27,024	29,812	17,004	871	9,864	27,939	27,634	1,448
5. Nellore	25,318	14,722	40,040	26,214	19,696	45,910	7,466	158	30,000	37,624	20,593	2,416
6. Cuddapah	982	6,897	7,879	959	6,744	7,703	3,347	942	3,100	7,389	6,721	490
7. Bellary	1,156	14,967	16,123	2,650	16,521	19,171	7,185	253	7,095	14,533	18,015	1,590
8. Kurnool	1,534	6,418	7,952	2,295	8,885	11,180	2,201	91	5,062	7,354	9,646	598
9. Chingleput	1,382	7,283	8,665	2,589	6,852	9,441	3,491	522	3,750	7,763	8,059	902
10. North Arcot	...	8,268	8,268	...	8,208	8,208	3,691	618	3,959	8,268	8,208	...
11. South Arcot	3,527	14,491	18,018	1,156	11,325	12,481	8,159	535	2,155	10,849	8,954	7,169
12. Tanjore	1,609	26,831	28,440	2,500	25,770	28,270	10,906	1,758	12,486	25,150	26,661	3,290
13. Trichinopoly	1,311	11,173	12,484	2,091	10,525	12,620	5,086	438	5,105	10,629	11,309	1,855
14. Madura	15,146	18,140	33,286	12,564	20,175	32,739	8,574	671	23,200	32,445	17,593	841
15. Tinnevelly	2,374	13,667	16,041	4,720	12,589	17,709	7,204	346	7,000	14,550	15,335	1,491
16. Coimbatore	6,631	6,834	13,465	6,731	9,087	15,818	1,044	371	9,730	11,145	9,187	2,320
17. Nilgiris	423	995	1,418	135	879	1,014	587	...	331	918	591	500
18. Salem	572	13,022	13,594	870	12,444	13,314	6,673	319	5,790	12,782	12,742	812
19. South Canara	1,569	637	2,206	924	870	1,794	43	180	153	376	225	1,830
20. Malabar	532	3,198	3,730	907	2,888	3,795	1,610	717	705	3,032	3,263	698
Total ...	68,898	2,22,469	2,91,367	71,809	2,25,379	2,97,188	1,05,883	9,942	1,43,813	2,59,638	2,28,290	31,729

38. The total receipts including the balance at the close of 1875-76 aggregated Rupees 2,91,367, and the expenditure Rupees 2,59,638, leaving a balance of Rupees 31,729. The actual receipts of the year have fallen short of those of the previous year by Rupees 2,910, which is due to a decrease of Rupees 14,473 in eight districts against an increase of Rupees 11,563 in twelve. The decreases are large in the districts of Nellore, Bellary, Kurnool, Madura and Coimbatore, and are attributable (1) to the character of the season, (2) to the small extent of cultivation, and (3) to the loss of cattle caused by the prevailing distress.

39. The only increases worth noticing occur in the Godavery, South Arcot and Tanjore Districts, and are due, in the last two districts, to the facilities afforded for impounding cattle by the construction of additional pounds. In the Godavery District the increase is owing to a portion of the receipts for 1875-76 having been, through misconception, credited to the account of the Public Works Department, while in the year under report they were transferred to the proper head of account.

40. The following information regarding the administration of the Pound Fund is furnished with reference to paragraph 7 of the G.O., Revenue Department, dated 24th August 1876, No. 1,159.

41. The income of this fund consists chiefly of fines levied on impounded cattle and the sale proceeds of stray and forfeited cattle, and the first charge upon it is the payment of pound establishments and the construction and repair of pounds. The net balance of the fund is transferred to the Surplus Pound Fund for distribution, in equal proportions, between the Government Experimental Farms at Sydapet and the Local Fund Boards and Municipalities. The question of abolishing the Surplus Pound Fund and generally simplifying the account transactions in connection with the distribution of the balance is now under consideration on a reference from the Accountant-General.

42. The establishments entertained for the purposes of the fund are poundkeepers, and, where necessary, taluq gumastahs and watchmen. The heads of villages are by law the ex-officio keepers of village pounds, and the remuneration allowed to them was reduced to a uniform scale under the Order of Government, dated 13th August 1875, No. 1,229. The Collector of Vizagapatam states that poundkeepers are paid a commission of 10 per cent. on the receipts, and that at the town of Vizagapatam there is a sweeper on Rupees 3 per mensem, subject to the condition that his salary does not exceed the receipts. The Collector will state why the authorized scale of commission has not been adopted, and why the pay of the sweeper is allowed to exceed the sanctioned maximum. In Tanjore, there are four pound curnams on salaries exceeding Rupees 7. This seems to be opposed to paragraph 6 of the Board's Proceedings, recorded in the Government Order above referred to.

43. Poundkeepers generally are allowed to pay themselves out of the collections of the month, and to remit the balance only to the treasuries, showing their commission as a deduction in the remittance list. But the receipts are credited in full in the district accounts, and payments on account of establishments debited under Expenditure, except in Coimbatore where a faulty system has prevailed of bringing only the net receipts to account. This must be rectified. In North Arcot, the commission due for each month is deducted in the remittance for the subsequent month, and where the collections for any month fall short of the remuneration due for the preceding month, the deficiency is met from the receipts of the following month. The Collector of South Canara states that no uniform system has been observed in his district regarding the remittance of Pound Fund collections to the treasury; that in the Mangalore Taluq, the gross collections are remitted, leaving the commission to be drawn on the submission of regular bills; and that the commission is due in arrears for the last three years. The Board are of opinion that the practice observed in other districts of paying the poundkeepers out of the collections of the month for which the commission is due, can, with advantage, be followed in the above two districts also; but the practice of showing the transactions in full in the district accounts must be continued.

44. It will thus be seen that the variations in the amount of the receipts in different districts commented on by Government cannot (except in the case of Coimbatore) be attributed to any want of uniformity in the financial administration

of the funds, and the Board believe them to be chiefly due to local causes. From South Canara for instance, the Collector reports :" The fact seems to be that except in towns and villages with a tolerably large population, the system of cattle pounds is not appreciated in this district. The ryots' holdings over a large portion of this district being surrounded by scrub and other jungle affording shelter to wild beasts, cattle are not allowed to stray as in other districts." The largest receipts are in the irrigation districts of Tanjore, Kistna, and the Godavery, where trespassing cattle might be expected to do most damage.

45. The total expenditure shows a net increase of Rupees 31,348 over that of the previous year, resulting from an increase of Rupees 41,101 in eleven districts against a decrease of Rupees 9,753 in nine. The increases are large in the Godavery, Nellore, South Arcot, Madura, and Coimbatore Districts, and are attributable—

(1.) In the Godavery and South Arcot Districts, to the enhanced rate of commission to poundkeepers sanctioned in G.O., Revenue Department, dated 13th August 1875, No. 1,229, having been paid during the whole year instead of only for a portion as in the preceding year; and in the former district also to the arrears of salaries of the preceding year having been paid during the year under report.

(2.) In Nellore, Madura, and Coimbatore, to the large sums transferred to the Surplus Pound Fund.

46. The only considerable decreases occur in Bellary, Kurnool, and Tanjore, and are due to the smaller amounts transferred to the Surplus Pound Fund.

47. The charges may be classified as follows :—

Items.	1875-76.	1876-77.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Establishment and miscellaneous charges ...	89,494	1,05,883	16,389	...
Construction and repair of Pounds	14,541	9,942	...	4,599
Amount transferred to Surplus Pound Fund ...	1,24,255	1,43,813	19,558	...
Total ...	2,28,290	2,59,638	35,947	4,599

48. The total balance at the beginning of the year was reduced by Rupees 37,169 at the end of the year. But the balance in South Arcot is still large, and the latest accounts received in this office do not show any decrease. The Collector will at once credit it to the Surplus Pound Fund, if it is not required for the other purposes of the Pound Fund.

49. The subjoined statement shows the number of pounds maintained in each district as compared with those in the preceding year :—

Districts.	Number of Pounds in 1875-76.	Number of Pounds in 1876-77.	Districts.	Number of Pounds in 1875-76.	Number of Pounds in 1876-77.
1. Ganjam	134	134	12. Tanjore	135	147
2. Vizagapatam ...	99	99	13. Trichinopoly ...	431	586
3. Godavery	289	292	14. Madura	571	624
4. Kistna	875	881	15. Tinnevelly	623	531
5. Nellore	352	352	16. Coimbatore ...	499	6
6. Cuddapah	306	313	17. Nilgiris	6	135
7. Bellary	290	290	18. Salem	135	* 27
8. Kurnool	250	251	19. South Canara ...	27	202
9. Chingleput ...	124	121	20. Malabar	197	
10. North Arcot ...	171	173			
11. South Arcot ...	347	360	Total ...	5,561	5,669

* Besides these there are 940 private pounds.

50. The total number of pounds shown above as maintained in 1875-76 differs from that entered in the report for that year by sixteen as shown in the margin. The Collectors of Ganjam and Malabar admit that the entries in their previous reports were incorrect, but the Collector of Bellary has not noticed the difference. He is now requested to explain.

	As per Report for 1875-76.	As per Report for 1876-77.	Difference.
Ganjam	133	134	+ 1
Bellary	286	290	+ 4
Malabar	218	197	— 21
Net ...	...	...	16

51. The subjoined statement shows the distribution of the amounts credited to the Surplus Pound Fund :—

Districts.	Balance at the beginning of the year.	Surplus Amount transferred from Pound Fund.	Total including Balance.	Distribution.					Balance.
				Amount transferred to Government Farms.	Amount transferred to Local Funds.	Amount transferred to Municipalities.	Amount transferred to other Special Funds.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	...	1,000	1,000	500	500	...	...	1,000	...
2. Vizagapatam ...	...	2,756	2,756	1,378	1,341	37	...	2,756	...
3. Godavery	...	11,072	11,072	5,588	5,406	128	...	11,072	...
4. Kistna	...	9,364	9,364	4,682	4,595	87	...	9,364	...
5. Nellore	...	30,000	30,000	15,000	15,000	...	...	30,000	...
6. Cuddapah	...	3,100	3,100	1,550	1,550	...	...	3,100	...
7. Bellary	...	7,095	7,095	3,547	3,250	298	...	7,095	...
8. Kurnool	...	5,062	5,062	2,031	1,950	81	1,000	5,062	...
9. Chingleput ...	...	3,750	3,750	1,875	1,831	44	...	3,750	...
10. North Arcot ...	...	3,959	3,959	1,980	1,887	92	...	3,959	...
11. South Arcot ...	...	2,155	2,155	1,078	1,000	77	...	2,155	...
12. Tanjore	...	12,486	12,486	2,957	5,513	730	3,256	12,486	...
13. Trichinopoly ...	...	5,105	5,105	2,555	2,433	117	...	5,105	...
14. Madura	8,072	23,369	31,272	15,636	15,483	173	...	31,272	...
15. Tinnevelly	...	7,000	7,000	3,500	3,275	225	...	7,000	...
16. Coimbatore ...	...	9,730	9,730	4,865	4,672	186	...	9,730	...
17. Nilgiris	...	331	331	165	...	166	...	331	...
18. Salem	...	5,790	5,790	2,895	2,775	120	...	5,790	...
19. South Canara ...	...	153	153	77	...	76	...	153	...
20. Malabar	...	1,900	1,900	1,547	335	18	...	1,900	...
Total ...	8,072	1,45,008	1,53,080	73,386	72,776	2,662	4,256	1,53,080	...

52. The year opened with a balance of Rupees 8,072, and the fund received credits from the Pound Fund to the extent of Rupees 1,45,008, making a total of Rupees 1,53,080. The difference of Rupees 1,195 between the amounts shown as transferred to the Surplus Pound Fund in the statements for the Cattle Pound and Surplus Pound Funds is the total of the two sums mentioned by the Collector of Malabar as having been transferred to the Government Experimental Farms directly from the Pound Fund without the intermediate process of crediting and debiting it to the Surplus Pound Fund and adjusted in the accounts of the year under report.

	RS.
In 1874-75	1,135
„ 1875-76	60
Total ...	1,195

53. The amount transferred during the year to the Government Farms corresponded with the sums made over to Local Funds and Municipalities in all the districts with the exception of two cases in which, however, the difference did not exceed Rupees 5, and probably resulted from rounding figures.

54. As explained in paragraph 41 *supra*, it is in contemplation to expunge the Surplus Pound Fund from the accounts and record the transactions under the Cattle Pound Fund only.

55. In accordance with G.O., Revenue Department, dated 16th June 1877, No. 2,002, the Board beg to subjoin a statement showing the receipts and disbursements appertaining to Municipal Pounds:—

Districts.	Balance at the beginning of the year.	Receipts during the year.	Total including Balance.	Charges. Establishment, &c.	Amount credited to Government Farm.	Amount credited to Municipal Funds.	Total	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	..	153	153	42	55	56	153	..
2. Vizagapatam	..	78	78	72	..	..	72	6
3. Godavery	36	558	594	153	133	128	414	180
4. Kistna	..	483	483	326	..	..	326	157
5. Nellore	..	316	316	54	..	..	54	262
6. Cuddapah	..	384	384	325	..	59	384	..
7. Bellary	..	953	953	291	..	..	391	562
8. Kurnool	..	144	144	108	..	..	108	36
9. Chingleput	..	242	242	111	44	44	199	43
10. North Arcot	..	323	323	138	93	92	323	..
11. South Arcot	..	406	406	251	78	77	406	..
12. Tanjore	..	2,724	2,724	1,265	729	730	2,724	..
13. Trichinopoly	..	489	489	195	..	117	312	177
14. Madura	..	606	606	587	..	..	587	19
15. Tinnevelly	..	606	606	156	226	225	606	..
16. Coimbatore	..	330	330	..	66	160	226	104
17. Nilgiris	..	476	476	246	165	166	577	— 101
18. Salem	..	555	555	316	120	120	555	..
19. South Canara	..	163	163	48	..	..	48	115
20. Malabar	..	486	486	295	..	..	295	190
Total	36	10,474	10,510	5,077	1,769	1,974	8,760	1,750

56. It is observed that in some cases the Municipal Pound Fund Balance in each district has not been distributed in equal proportions to the Municipalities and to the Government Experimental Farms, as directed in G.O., Financial Department, dated 9th May 1873, No. 614. Moreover, the amounts shown as credited to Municipal Funds amount to Rupees 1,974, whereas Rupees 2,662 are shown in the Surplus Pound Fund, being a difference of Rupees 688. The statement now furnished is the first of the kind. The Collectors concerned will explain the differences between the two sets of figures and the cause of the unequal distributions noticed above.

57. *Public Bungalow Fund.*—As remarked in the report for 1875-76, this fund embraces the transactions of the bungalows at Pondicherry in South Arcot, and Pothanore and Bhowany in Coimbatore. The following statement shows the receipts and charges of the fund:—

Districts.	Balance at the beginning of the year.	Receipts. Fees, &c.	Rent of Bungalows.	Total.	Total including Balance.	Expenditure. Establishment.	Construction and repair of Bungalows.	Purchase and repair of Furniture.	Total.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. South Arcot	— 101	..	..	..	— 101	..	..	..	..	— 101
2. Coimbatore	1,566	38	29	68	1,714	42	..	..	40	1,674
Total	1,535	38	29	68	1,613	40	..	..	40	1,573

58. The deficit of Rupees 101 shown against South Arcot has been brought forward from the report of 1875-76 and relates to the bungalow at Pondicherry which has been made over to the heirs of the founder under G.O., Financial Department, dated 25th

March 1875, No. 655. It is reported that the deficit has been adjusted during the current year from Provincial Funds. The balance of Rupees 1,674 in Coimbatore relates to the bungalows at Pothanore and Bhowany. The former was made over to the Local Fund Board and the latter to the head "Civil Buildings," in accordance with Government Orders noted in the margin. The Collector of Coimbatore has informed the Board in a separate communication that he has transferred to the credit of Local Funds the balance that appeared in his accounts.

G.O., F.D., dated 15th January 1876, No. 93.
„ R.D., „ 18th May „ „ 640.

59. *Endowment Fund.*—This fund embraces the transactions of ten chuttrums, one lungerkhana and a charitable tank, as particularized below:—

Districts.	Number of Chuttrums.	Number of Lungerkhanas.	Number of Charitable Tanks.
Kistna	...	...	1
Bellary	1	...	...
Kurnool	...	1	...
Tanjore	6	...	...
Tinnevelly	2	...	...
Nilgiris	1	...	...
Total ...	10	1	1

60. The subjoined statement shows the receipts and expenditure of the fund:—

Districts.	Balance at the beginning of the year.	Receipts. Fixed Allowance granted by Government.	Miscellaneous Receipts.	Total.	Total including Balance.	Expenditure.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Kistna	— 19	...	12	19	..	...	...
2. Bellary { Munro's Chuttrum Fund	5,313	2,050	..	2,050	7,363	3,968	3,394
2. Bellary { Munro's Dispensary Fund	703	...	2,845	2,845	3,551	2,447	1,104
3. Kurnool	188	360	...	360	360	360	...
4. Tanjore	447	647	...	647	835	675	160
5. Tinnevelly	— 120	...	26	26	473	177	296
6. Nilgiris	..	...	...	...	— 120	120	— 240
Total ...	6,514	3,057	2,890	5,947	12,461	7,747	4,714

61. The charitable tank at Muthialampad in the Kistna District having been transferred to the Guntoor Local Fund Board the deficit of Rupees 19 that stood at the beginning of the year has been made good from Local Funds. The income of the Munro Chuttrum at Gooty is the usual fixed allowance of Rupees 2,050 granted by Government. The expenditure of the chuttrum was Rupees 1,032 more than in the previous year, and the increase is attributable to the adjustment of certain charges, amounting to Rupees 1,953, incurred by the Public Works Department. The expenditure includes the usual contribution of Rupees 860 to the dispensary and the annual instalment of Rupees 600 credited to Government in repayment of the loan obtained for the construction of the dispensary building.

62. The receipts and charges of the dispensary attached to the Gooty Munro's Chuttrum are given below :—

Receipts.		Charges.	
	Rs.		Rs.
Balance on the 1st April 1876	706	Establishment	1,800
Amount transferred from Chuttrum Funds	860	Servants' wages	280
Local subscriptions	134	Miscellaneous Charges, including adjustments, &c.	367
Contributions from Local Funds ...			
Do. from the Gooty Municipality	1,465 386		
Total ...	3,551	Total ...	2,447

63. The following information has been extracted from the report of the Medical Officer in charge of the Dispensary :—

	In-patients.	Out-patients.
	No.	No.
Remained	2	47
Admitted	146	1,610
Total ...	148	1,657
Discharged cured	85	1,563
Do. relieved	7	46
Do. absent	...	2
Died	40	7
Remaining	16	39
	148	1,657
Average daily sick ...	6·25	35·42

64. The transactions in Tanjore refer to six chuttrums under private management but receiving grants from Government. The number of chuttrums in the district shown in the last year's report was seven, of which the one at Sandalai was transferred to the Tanjore Local Fund Board during 1875-76, and the remaining six will be made over to the respective Local Fund Boards in the current year under G.O., Financial Department, dated 8th February 1878, No. 247.

65. The Endowment Fund in Tinnevelly embraces the transactions of only two* institutions, of which the water-pandal, with the balance appertaining to it, has been made over to the Shermadevi Local Fund Board during the year under report.

* Kurumbuli Uttu Chuttrum.
Mukkapa Moodeliar's water-pandal.

66. The fund in the Nilgiris began with a deficit of Rupees 120, which was doubled at the close of the year. It is observed that the annual Government grant of Rupees 120 for the only chuttrum in the district has not been brought to account in this as well as in last year. The Commissioner should credit in his current year's accounts the grants due for the past two years.

67. *Village Service Fund.*—The subjoined statement shows the transactions of this fund :—

Districts.	Balance at the beginning of the year.	Receipts.					Total including Balance.	Expenditure including Investments.		Balance.
		Moras and deductions from the Land Revenue for payment of Village Establishments.	Fee Cess under Act IV of 1864.	Quit-rent on Enfranchised Inams.	Miscellaneous.	Total.		Expenditure	Investments.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	691	404	...	...	...	404	1,095	179	...	179	916
2. Godavery	2,80,079	...	2,07,393	...	404	3,44,985	5,75,064	2,87,475	...	2,87,475	2,87,589
3. Kistna	8,837	1,17,478	47,470	...	183	1,64,974	1,73,811	1,59,085	...	1,59,085	14,126
4. Cuddapah	2,470	657	...	...	124	35,433	37,903	36,570	...	36,570	1,332
5. Bellary	23,238	2,732	...	...	5,571	2,894	81,052	2,003	...	2,003	29,049
6. Kurnool	1,07,181	...	71,491	...	92	1,85,452	3,50,633	4,02,246	...	4,02,246	— 51,583
7. Chingleput	2,033	10,148	3,213	...	38,549	13,360	15,392	10,569	...	10,569	4,823
8. North Arcot	65,476	69,101	...	...	... 183	78,371	1,28,847	93,673	...	93,673	35,174
9. South Arcot	27,714	2,13,799	1,406	...	... 193	2,15,202	2,42,916	1,93,917	...	1,93,917	48,999
10. Tanjore	15,367	3,07,569	...	...	53	2,67,707	2,83,074	2,73,567	...	2,73,567	21,167
11. Trichinopoly	72,405	63,790	98,199	...	...	1,58,560	2,30,965	1,65,868	...	1,65,868	72,097
12. Madura	1,435	1,724	...	...	... 224	2,928	4,423	2,297	...	2,297	2,126
13. Tinnevelly	1,06,640	1,05,010	1,07,999	...	366	2,13,283	3,19,903	80,675	...	80,675	2,39,228
14. Coimbatore	...	...	...	...	62	366	866	...	63	63	366
15. Nilgiris	2,53,006	57,403	68,391	...	13,918	1,35,272	3,88,277	3,00,000	84,785	2,84,785	1,03,492
16. Salem	5,721	34,198	...	...	...	34,198	41,919	30,415	...	30,415	11,504
17. South Canara	34,520	98,406	...	...	184	98,589	1,33,109	86,569	...	86,569	46,540
18. Malabar	...	...	...	...	...	...	...	...	...	...	...
Total ...	9,79,598	10,42,819	5,93,653	167,718	47,598	19,49,670	29,22,517	19,02,895	2,00,000	21,02,895	8,19,623

68. The balance at the beginning of the year was Rupees 9,72,638 and the actual collections during the year amounted to Rupees 19,49,879, making a total of Rupees 29,22,517. The expenditure amounted to Rupees 21,02,895, leaving a balance of Rupees 8,19,622.

69. Besides the districts noted in the margin of paragraph 58 of the Board's Proceedings reviewing the Special Local Fund Report for 1875-76, the Village Service Cess Act was brought into force, with reference to G.O., Revenue Department, dated 28th February 1876, No. 294, in the sixty-nine villages of the Sydapet Taluq where the new settlement was introduced. The cess was also collected in twenty-two villages in South Arcot which were transferred from the Trichinopoly District in 1865. The collections of the cess in these twenty-two villages was, through mistake, not hitherto shown in the accounts of the district under the head "Village Service Cess." The Collector of the Kistna District enters Rupees 47,470 as fee cess collected under Act IV of 1864, and in connection with the entry, the Board beg to refer Government to their Proceedings, dated 1st September 1877, No. 4,050, from which it will be seen that the Act was never formally introduced into the district by any notification of Government; but the Settlement Department having included the cess in the new settled rates, it is being collected and expended in the Masulipatam portion of the district.

Recorded in G.O., Revenue Department, dated 29th October 1877, No. 3,172.

70. The actual collections during the year amounted to Rupees 19,49,879, or Rupees 3,19,675 less than those of the previous year. This net decrease was the result of a gross decrease of Rs. 4,88,413 in eleven districts, against a gross increase of Rs. 1,68,738 in seven. The decreases are large in the districts noted in the margin, and the cause thereof is stated to be the unfavorable season which affected the Land Revenue collections and consequently the cess also. The large decrease of Rupees 2,27,162 in Kurnool is also partly due to the reduction of village cess from one anna to ten pies in the rupee.

	Decrease. Rs.		Decrease. Rs.
Kistna ...	24,784	Tanjore ...	27,723
Kurnool ...	2,27,162	Trichinopoly	35,375
North Arcot.	57,140	Salem ...	70,564
South Arcot.	39,155		

71. The receipts in Salem include Rupees 13,908, the interest which has accrued on Rupees 4,30,900 invested in Government Securities up to the close of the year. There is a similar investment of money in Kurnool, and the Collector should have noticed in his report the interest that accrued thereon.

	Decrease. Rs.		Decrease. Rs.
Godavery ...	22,864	South Arcot.	57,781
Kistna ...	17,111	Trichinopoly.	11,269
Kurnool ...	6,10,602	Salem ...	35,325
North Arcot.	35,812		

72. The expenditure from the Village Service Fund shows a decrease of Rupees 7,45,294 in comparison with the outlay in the previous year. There are large decreases in the districts noted in the margin due to the following causes:—

(1.) In the Godavery District, to the arrears of salaries of the village officers which remained unpaid on the 31st March 1877, owing to the non-attendance of the parties to receive them.

(2.) In Kurnool, to the fact that the expenditure of 1875-76 included an investment of Rupees 6,67,978 in Government Promissory Notes.

(3.) In North Arcot, to the fact that the payment to village officers fell off in proportion to the decrease in receipts.

(4.) In South Arcot, to the non-payment of allowances to absent village officers and those placed under stoppage for neglect of duty.

(5.) In Trichinopoly, to the amount due to some of the village establishments not having been disbursed within the year.

(6.) In Salem, to the fact that in the year under report Rupees 2,00,000 were invested in Government Securities against Rupees 2,30,900 in the previous year.

73. The closing balances on the whole diminished by Rupees 1,53,016, but nevertheless they are large in the Godavery, South Arcot, Trichinopoly, Tinnevelly, Salem, and Malabar Districts.

74. The large balance in the Godavery District will be greatly diminished by the repayment of the unadjusted portion of the advance sanctioned from General Funds in G.O., Revenue Department, dated 6th February 1872, No. 249. The cause assigned for short outlay in South Arcot and Trichinopoly accounts also for the large balances. The unspent balance in Tinnevelly which is also large will be reduced hereafter, the village establishments of the five settled taluqs having been recently revised and the collection of the cess suspended till the existing accumulations are absorbed. The balance in Salem including the investments amounts to Rupees 5,34,392, but this will diminish hereafter, revised establishments for all the settled villages in the district having been sanctioned* and the collection of the cess suspended till the surplus disappears.

G.O., Revenue Department, dated 5th December 1877, No. 3,355.

* G.O., Revenue Department, dated 28th April 1877, No. 1,584.

75. There is a deficit balance of Rupees 51,583 in Kurnool which would be made good by the sale of Government Securities to the value of two lakhs of Rupees sanctioned in G.O., Revenue Department, dated 9th June 1877, No. 1,931.

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

Districts.	1875-76. Balance.	Receipts.	Total.	Expenditure. Establishment.	Construction and Repairs of Channels.	Construction and Repairs of Boats.	Cost of Public Works Supervision.	Miscellaneous Charges.	Total.	Expenditure in 1876-76.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Godavery	59,207	19,761	78,971	..	..	15,183	..	..	15,183	4,931	63,957
2. Kistna	7,439	4,672	12,111	48	..	303	..	23	369	4,126	7,985
3. Tanjore	22,041	7,251	29,292	..	4,992	880	1,468	161	7,501	11,293	17,999
Total ..	88,687	31,690	1,20,377	48	4,992	16,366	1,468	184	23,053	20,350	1,11,455

Districts.	Balance.	Receipts during the year.	Total including Balance.	Expenditure in 1875-76.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Godavery	74,043	24,420	98,463	15,183	83,280
2. Kistna	7,985	3,777	11,762	369	11,393
3. Tanjore	17,999	6,484	24,483	7,501	16,782
Total ..	1,00,027	34,681	1,34,708	23,053	1,11,455

77. The receipts including the balance at the beginning of the year amounted to Rupees 1,34,508 and the expenditure to Rupees 23,053, leaving a balance of Rupees 1,11,455. The actual receipts amounted to Rupees 34,481 against Rupees 31,690 and the expenditure to Rupees 23,053 against Rupees 20,350 in the previous year.

78. The expenditure in the Godavery District shows an increase of Rupees 10,252 over that of 1875-76. This increase is chiefly due to the construction of about 42 boats for some of the 219 crossings to which it was proposed by the Collector to extend Act I of 1870, but the Government in their Order, dated 29th September 1876, No. 1,379, refused to apply the Act to these crossings, and in accordance with G.O., Revenue Department, dated 17th July 1877, No. 2,323, Rupees 9,941 spent on the 42 boats has to be refunded to the Canal and Ferry Fund. The decrease of expenditure noticed in the Kistna District is because that the last year's outlay included an adjustment of Rupees 2,921.

79. *Irrigation Cess Fund.*—The following statement gives the receipts and charges of the Irrigation Cess Fund:—

Districts.	Balance.	Receipts.	Total.	Receipts of 1875-76. Balance.	Receipts.	Total.	Expenditure.	Expenditure of 1875-76.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Trichinopoly	10,901	14,214	25,115	13,547	15,086	28,633	10,775	17,752	14,340
2. Madura	40	..	40	332	7	339	40	299	..
3. Coimbatore	4,782	9,758	14,540	4,454	10,881	15,335	16,447	10,553	— 1,907
4. Salem	9,392	8,857	18,249	..	14,135	14,135	8,240	4,743	10,009
Total ..	25,115	32,829	57,944	18,333	40,109	58,442	35,502	33,327	22,442

80. The actual receipts amounted to Rupees 32,829, or Rupees 7,280 less than those of the previous year. The decrease chiefly [illegible] fees collected since 1872-73, but that the accumulated net balance of the Corum[illegible] Cess Fund in 1875-76. The ryots in kept in deposit, was credited to the Irrigation kept in deposit, was credited to the Irrigation Cess Fund in 1875-76. The ryots in Madura having refused to pay the cess as stated in the previous years' reports and the balance of Rupees 40 that stood at the beginning of the year having been disbursed towards the arrears of wages due, the fund has ceased to exist in the district.

81. The expenditure shows an increase of Rupees 2,175 over that of the previous year owing to more works of improvement having been carried out from the fund in Coimbatore.

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

Receipts.

	Rs.	Rs.
Balance on the 1st April 1876		3,962
Tolls and License Fees collected from Boats navigating the Canal	36,323	
Miscellaneous Receipts...	39	
		36,362
		40,324

Charges.

Chingleput District.

1. Deepening the Southern Canal from Adyar to Sadras...	7,220	
2. Maintenance of the Northern Canal from Cooum river at Madras to the Pulicat lake	3,908	
3. Maintenance of the Southern Canal from Adyar to the Palar river	3,083	
4. Repairing the Lock huts at Shadayamkooppam	91	
5. Do. Government Budgerow	117	
		14,419

Nellore District.

1. Deepening the East Coast Canal from the 47th to the 61st mile stone	4,951	
2. Maintenance of the Northern Canal from the Pulicat lake to Kundalairy near Kistnapatam...	5,105	
Both Districts.		
Establishment	9,282	
Miscellaneous Charges	123	
		19,461
Total ...		33,880
Balance ...		6,441

83. The receipts and charges of the fund were less than those of 1875-76 by Rupees 17,336 and Rupees 17,506 respectively. The decrease under the receipts was due to the unnavigable state of the canal caused by the unfavorable season and the consequent decline in traffic, and that under the expenditure was the result of the curtailment made in the Budget allotments in view to keep the expenditure within the available assets.

84. The Collector of Chingleput remarks that the small expenditure incurred out of the fund and the utter failure of the monsoons both tended to make the canal impassable for some months in the year, impeding the transport of salt to the Madras Cotaurs from the Northern pans.

85. The Board regret the delay in the submission of this report. Although the last of the Collector's reports was received on the 21st July 1877, it was not possible to complete the General report until now, as numerous references had to be made to certain Collectors for information on different points, which, notwithstanding the repeated instructions issued to them [illegible]ey omitted to furnish in their reports. The majority of the replies were receiv[illegible]n October, and the last in December 1877, the period during which the Local [illegible] Budgets had to be reviewed.

(A true Extract.)

Acting Sub-Secretary.

To the Secretary to Government, Revenue Department.

To all Collectors. with a file of printed reports of Collectors.
... the Accountant-General.

Exd. W. J. Lewis, J. Tulloch, W. H. French and A. Grubert.

Revenue 18th Sept. No 1545

1878.

Board of Revenue, MADRAS.

Proceedings, 19th March 1878, No. 747.

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Special Local Funds — under the control of the Board of Revenue — Submitting for Government a report on the operations of the — for 1876-77.