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REVENUE **DEPARTMENT**

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228/1

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

14th February 1878, No. 228.

Read the following paper :—

No. 148. Proceedings of the Board of Revenue, dated 9th February 1878, No. 348.

THE Board resolve to submit, for the approval of Government, an estimate showing the Districtwar particulars of receipts and charges of the Special Local Funds under their control for the year 1878-79.

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

Funds.	Balance expended at the beginning of the year.		Estimated Receipts.		Total.		Estimated Charges.		Balance.	
	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Jungle Conservancy Fund ..	56,830	98,890	2,36,130	2,19,050	2,92,960	3,17,940	2,10,550	2,48,240	82,410	69,700
2. Cattle Pound Fund ..	35,380	32,020	2,36,270	2,32,610	2,71,650	2,64,630	2,31,440	2,40,800	40,210	23,830
3. Village Service Fund.	12,01,800	6,98,450	23,09,430	22,12,290	35,11,230	29,10,740	21,14,480	22,73,460	13,96,750	6,37,280
4. Endowment Fund ...	4,460	6,540	5,390	5,385	9,850	11,925	5,500	4,740	4,350	7,185
5. Irrigation Cess Fund.	27,930	27,090	31,150	31,150	59,080	58,240	33,590	35,890	25,490	22,350
6. Canal and Ferry Fund	96,980	93,700	34,050	30,270	1,31,030	1,23,970	67,000	31,250	64,030	92,720
7. Cochrane's and Sadras Canal Fund	7,710	595	40,050	41,900	47,760	42,495	45,240	39,430	2,520	3,065
Total ..	14,31,090	9,57,285	28,92,470	27,72,655	43,23,560	37,29,940	27,07,800	28,73,810	16,15,760	8,56,130

3. REGULAR ESTIMATE FOR 1877-78—*Jungle Conservancy Fund.*—The Collector of the Kistna District states that the assets of the fund will be seriously affected by the transfer of the receipts of the Kykalur Soapnut Jungles to "Land Revenue Miscellaneous," and that there will be a deficit of Rupees 6,238 if the improvements provided for in the current year's Budget are carried out. He therefore proposes to reduce the deficit by postponing the execution of the improvements marginally noted, and suggests that the balance may be met by a transfer from the Village Service Fund of the district. The Board however do not see why the receipts under the lease should be credited to "Land Revenue Miscellaneous" any more than formerly. It appears to have been the practice until the current year to spend money from the Jungle Conservancy Fund (Rupees 740 in the Budget for 1877-78) for the conser-

	RS.
Gardeners for new topes in Repally ...	300
New firewood plantation in the district.	2,456
Improvement of nurseries by Public Works Department including supervision	1,250
Total ...	4,006

vancy of the jungles and to sell by auction annually the right to gather the fruit. Under Board's Proceedings, dated 23rd April 1877, No. 1,857, the jungles are to be let on a ten years cowle to Pattabiramayya who undertakes to clear away annually one-tenth of the over-growth of prickly-pear which is now ruining the jungles and to pay an annual rent of Rupees 2,000, *i.e.*, a sum less by Rupees 455 than the average receipts from the sale of the fruits. It does not appear that the lessee looks for his profits to anything more than the value of the tree produce and the mere fact that the clearance is being effected by contract cannot be held to affect the question of the head to which the revenue is to be credited. If he cultivates the land the matter should again be referred for consideration, but in the meantime the revenue must be credited to the Jungle Conservancy Fund.

4. The Regular Estimate of the Kurnool District assumes a transfer of Rupees 2,500 from the Surplus Pound Fund to the Jungle Conservancy Fund. In their separate Proceedings, the Board have submitted for the sanction of Government the Collector's application for the proposed transfer of funds.

5. BUDGET OF 1878-79.—The opening balances for the year under review amount to Rupees 56,830 which have been deduced by adopting the actual balances on the 31st March 1877 as per Accountant-General's statement for 1876-77, and the receipts and charges of the current year as per Regular Estimates furnished by the Collectors.

6. The total expected receipts, including the balance, according to the current year's Regular Estimate, amount to Rupees 2,92,960, and the proposed expenditure to Rupees 2,10,550, leaving a balance of Rupees 82,410.

7. The Collector of Kurnool proposes a transfer of Rupees 2,500 from the Surplus Pound Fund to the Jungle Conservancy Fund from want of assets under the latter. A transfer of Rupees 2,120 is sufficient, which is accordingly recommended for the sanction of Government.

8. The fund in Bellary opens and closes with deficits of Rs. 2,740 and Rs. 1,660. The Budget cannot be closed with a deficit, and the Board therefore recommend an appropriation of Rupees 1,660 from the Surplus Pound Fund.

9. In the case of Bellary the whole, and in the case of Kurnool three-fourths, of the appropriation recommended will go to replace the deficit with which the year commences, and in consideration of the exceptional circumstances of the current year as regards these districts, the Board trust that their recommendation will be adopted; but the Collectors must understand that the Budgets for next year must be framed without any hope of a repetition of the grant-in-aid.

10. As in the current year, the Collector of Tanjore proposes a contribution of Rupees 3,300 from the Surplus Pound Fund. The proposal is disallowed as there is no necessity for such aid, sufficient funds being otherwise available.

11. The total proposed expenditure amounts to Rs. 2,10,550 against Rs. 2,48,240 in the current year's Budget. The expenditure is much reduced in the four districts noted in the margin, and in all of them except Cuddapah the reduction is due to the decrease in the available assets. The unappropriated balance is large in the Godavery, Nellore, Cuddapah, and Tinnevelly Districts. The Collectors of the first three districts are requested to submit proposals for its utilization. The Collector of Tinnevelly observes that he will gradually utilize the balance, and that he is in correspondence with the District Engineer about planting up the channels of the Streevycuntum Anicut Project, a work which will absorb all the available funds for some years to come.

Kistna, Cuddapah, Ballary, and Salem.

12. In the districts marginally noted, it is proposed to allot Rs. 1,430 and 4,750 in favor of the Public Works Department for the maintenance of nurseries and topes. These amounts have now been transferred to the Revenue Department in accordance with G.O., Financial Department, dated 21st August 1877, No. 2,550.

	RS.
Kistna	1,430
Trichinopoly	4,750

13. *Cattle Pound Fund.*—The total assets of the fund, including the balance, are estimated at Rupees 2,71,650 and the charges at Rupees 2,31,440, leaving a balance of Rupees 40,210. The receipts are Rupees 3,660 more and the expenditure Rupees 9,360 less than those of the current year.

14. *Surplus Pound Fund.*—The income of this fund is estimated at Rs. 1,08,240 distributed as follows :—

			RS.	RS.
1.	Contribution	to Government Experimental Farms ...	...	52,230
2.	Do.	to Local Funds	49,558	52,230
3.	Do.	to Municipalities	2,672	
4.	Do.	to other Special Funds	...	3,780
			Total ...	1,08,240

15. The fund has been equally distributed between the Experimental Farms and the Local and Municipal Funds in all the districts except in Kurnool and South Arcot where the inequalities have been rectified by the Board.

16. *Village Service Fund.*—The estimated receipts of the fund are Rs. 23,09,430 which, together with the balance of Rupees 12,01,800, make a total of Rs. 35,11,230. The receipts of the year under review show increases over those for the current year in the districts noted in the margin. In the first three districts they are calculated with reference to the receipts expected in the current year as per Regular Estimate. In Chingleput, the receipts are estimated at Rupees 47,500 against Rupees 21,000 in the current year's Budget on the assumption that Act IV of 1864 will be introduced throughout the district during the next settlement.

Godavery, Kistna, Kurnool, Chingleput, and North Arcot.

17. The opening balance of the fund in Kurnool is Rupees 2,50,770 to its credit against an estimated closing deficit of Rupees 40,070 in the current year's Budget Estimate. This large increase is due partly to the increased receipts expected in the current year and partly to the sale of Government Promissory notes to the value of two lakhs of Rupees sanctioned in G.O., Revenue Department, dated 9th June 1877, No. 1,931.

18. The proposed expenditure amounts to Rupees 21,14,480, leaving a balance of Rupees 13,96,750.

19. The balances are large in the Godavery, Kurnool, Trichinopoly, Tinnevelly, and Salem Districts. The Collectors of the first three districts are requested to submit, after the commencement of the year, proposals for the utilization of the balances. The balance in Tinnevelly will be fully utilized as the village establishments of the five settled taluqs have been recently revised and the collection of the cess has been ordered to be suspended till the existing accumulations are absorbed. The balance in Salem will be utilized in a similar way under G.O., Revenue Department, dated 28th April 1877, No. 1,584.

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

20. There is a deficit of Rupees 12,670 in Cuddapah and of Rupees 21,170 in Tanjore. The deficit in the former district is the result of G.O., Revenue Department, dated 31st July 1877, No. 2,416, in which the Collector for reasons stated in the papers recorded in G.O., Revenue Department, 11th July 1877, No. 2,281, was authorized to go on working in the current year with a deficit balance of not more than Rupees 28,000 under the Village Service Fund. The Collectors of Cuddapah and Tanjore are requested to state how they propose to make good the deficits.

21. *Endowment Fund.*—The assets of the fund, including the balance, are estimated at Rupees 9,850 and the expenditure at Rupees 5,500, leaving a balance of Rupees 4,350.

22. The transactions of the six petty chuttrums in Tanjore which are under private management will be struck out, as proposals for transferring them to the Local Fund Boards are now before Government.

Vide Board's Proceedings, dated 14th January 1878, No. 101.

23. *Irrigation Cess Fund.*—The total receipts of this fund, including the balance, at the beginning of the year amount to Rupees 59,080 and the expenditure to Rupees 33,590, leaving a balance of Rupees 25,490.

24. With their Proceedings, dated 24th January 1878, No. 216, the Board have already submitted Budget Estimates of the Canal and Ferry Funds and Cochrane's and Sadras Canal Funds in accordance with G.O., Revenue Department, dated 21st August 1877, No. 2,550.

25. As directed in clause (*a*) of paragraph 2 of the G.O., Financial Department, dated 2nd June 1875, No. 1,190, the Board submit herewith an abstract of the Budget Estimate of the Special Local Funds for 1878-79 with its appendices for transfer to the Accountant-General.

(A true Extract.)

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

ABSTRACT Estimate of Receipts and Charges on account of Special Local Funds in the several Districts of the Madras Presidency during 1878-79.

Districts.	JUNGLE CONSERVANCY FUND. Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated Charges. Charges on account of formation and maintenance of plantations, &c.	Cost of Controlling Establishment at the Board's Office.	Total.	Balance.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	500	110	610	199	1	200	410
2. Vizagapatam	1,140	830	1,970	1,603	7	1,010	960
3. Godavery	21,870	5,810	27,180	951	49	1,000	26,180
4. Kistna...	— 80	11,500	11,420	8,880	80	8,960	2,460
5. Nellore	2,860	96,650	99,510	87,923	817	88,740	10,770
6. Cuddapah	2,040	15,690	17,730	3,937	133	4,070	13,660
7. Bellary	— 2,740	4,560	1,820	1,752	38	1,790	30
8. Kurnool	— 1,560	4,620	3,060	3,001	39	3,040	20
9. Chingleput	70	9,670	9,740	8,588	82	8,670	1,070
10. North Arcot	12,080	15,000	27,080	23,973	127	24,100	2,980
11. South Arcot	5,780	10,800	16,580	11,999	91	12,090	4,490
12. Tanjore	3,950	2,800	6,750	5,446	24	5,470	1,280
13. Trichinopoly	2,500	7,160	9,660	9,[illegible]9	61	9,580	80
14. Madura	4,330	2,700	7,030	4,617	23	4,640	2,390
15. Tinnevelly	8,140	8,130	16,270	7,451	69	7,520	8,750
16. Coimbatore	— 90	17,640	17,550	14,791	149	14,940	2,610
17. Nilgiris	...	...	...	...	...	...	...
18. Salem	— 3,960	22,200	18,240	13,852	188	14,040	4,200
19. South Canara	500	260	760	688	2	690	70
20. Malabar	...	...	...	...	...	...	...
Total ...	56,830	2,36,130	2,92,960	3,08,570	1,980	2,10,550	82,410

Districts.	CATTLE POUND FUND. Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Pound establishments, &c.	Amount to be transferred to the Surplus Pound Fund.	Total.	Balance.
1	9	10	11	12	13	14	15
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	1,190	2,820	4,010	1,840	1,000	2,840	1,170
2. Vizagapatam	700	3,300	4,000	500	2,800	3,300	700
3. Godavery	1,910	21,620	23,530	9,950	11,500	21,450	2,080
4. Kistna	2,860	27,200	30,060	17,700	8,000	25,700	4,360
5. Nellore	4,570	21,500	26,070	8,200	12,000	20,200	5,870
6. Cuddapah	490	6,750	7,240	3,050	3,200	6,250	990
7. Bellary	780	18,050	18,830	9,760	7,000	16,760	2,070
8. Kurnool	900	9,500	10,400	3,530	5,000	8,530	1,870
9. Chingleput	1,650	9,550	11,200	5,260	4,100	9,360	1,840
10. North Arcot	...	9,150	9,150	4,550	4,600	9,150	...
11. South Arcot	10,310	14,050	24,360	8,810	3,000	11,810	12,550
12. Tanjore	...	24,100	24,100	11,500	12,600	24,100	...
13. Trichinopoly	2,760	11,050	13,810	5,150	7,000	12,150	1,660
14. Madura	490	18,500	18,990	10,850	8,100	18,950	40
15. Tinnevelly	1,260	13,340	14,600	7,380	6,000	13,380	1,220
16. Coimbatore	1,710	7,780	9,490	3,990	4,400	8,390	1,100
17. Nilgiris	420	1,480	1,900	1,120	540	1,660	240
18. Salem	820	12,900	13,720	6,670	6,300	12,970	750
19. South Canara	1,410	630	2,040	890	600	1,490	550
20. Malabar	1,150	3,000	4,150	2,500	500	3,000	1,150
Total	35,880	2,36,270	2,71,650	1,23,200	1,08,240	2,31,440	40,210

Districts.	VILLAGE SERVICE FUND. Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated Charges.	Balance.
1	16	17	18	19	20
	RS.	RS.	RS.	RS.	RS.
1. Ganjam	1,550	430	1,980	180	1,800
2. Vizagapatam	250	670	920	670	250
3. Godavery	2,97,670	3,10,160	6,07,830	3,00,060	3,07,770
4. Kistna	15,130	1,53,000	1,68,130	1,52,000	16,130
5. Nellore	...	...	...	...	...
6. Cuddapah	— 10,670	40,000	29,330	42,000	— 12,670
7. Bellary	28,500	3,000	31,500	2,000	29,500
8. Kurnool	2,50,770	4,82,860	7,33,630	3,66,740	3,66,890
9. Chingleput	3,830	47,500	51,330	47,500	3,830
10. North Arcot	20,700	1,22,200	1,42,900	1,22,000	20,900
11. South Arcot	50,400	2,01,400	2,51,800	2,00,000	51,800
12. Tanjore	— 21,170	2,76,000	2,54,830	2,76,000	— 21,170
13. Trichinopoly	88,320	1,79,290	2,67,610	1,71,110	96,500
14. Madura	2,030	2,000	4,030	2,500	1,530
15. Tinnevelly	3,06,330	1,46,500	4,52,830	80,000	3,72,830
16. Coimbatore	770	400	1,170	...	1,170
17. Nilgiris	...	720	720	720	...
18. Salem	1,00,696	2,17,200	3,17,890	2,25,000	92,890
19. South Canara	11,790	34,000	45,790	34,000	11,790
20. Malabar	54,910	92,100	1,47,010	92,000	55,010
Total	12,01,800	23,09,430	35,11,230	21,14,480	13,96,750

Districts.	ENDOWMENT FUND. Balance expected at the beginning of the year.	Receipts estimated to be realized during the year.	Total.	Estimated Charges.	Balance.
1	21	22	23	24	25
	RS.	RS.	RS.	RS.	RS.
1. Ganjam	...	...	...	...	...
2. Vizagapatam	...	...	...	...	...
3. Godavery	...	...	...	...	...
4. Kistna	...	...	...	...	...
5. Nellore	...	...	...	...	...
6. Cuddapah	...	...	...	...	...
7. Bellary	* 1,085 † 3,375	2,860 2,050	3,945 5,425	2,600 2,420	1,345 3,005
8. Kurnool	...	‡ 360	360	360	...
9. Chingleput	...	...	...	...	...
10. North Arcot	...	...	...	...	...
11. South Arcot	...	...	...	...	...
12. Tanjore	...	...	...	...	...
13. Trichinopoly	...	...	...	...	...
14. Madura	...	...	...	...	...
15. Tinnevelly	...	...	...	...	...
16. Coimbatore	...	...	...	...	...
17. Nilgiris	...	‖ 120	120	120	...
18. Salem	...	...	...	...	...
19. South Canara	...	...	...	...	...
20. Malabar	...	...	...	...	...
Total	4,460	5,390	9,850	5,500	4,350

Districts.	SURPLUS POUND FUND. Balance expected at the beginning of the year.	Receipts during the year.	Total.	Estimated Charges. To Experimental Farms.	To Municipalities.	To Local Funds.	To other Special Funds.	Total.	Balance.
1	26	27	28	29	30	31	32	33	34
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	...	1,000	1,000	500	...	500	...	1,000	...
2. Vizagapatam	...	2,800	2,800	1,400	52	1,348	...	2,800	...
3. Godavery	...	11,500	11,500	5,750	150	5,600	...	11,500	...
4. Kistna	...	8,000	8,000	4,000	150	3,850	...	8,000	...
5. Nellore	...	12,000	12,000	6,000	...	6,000	...	12,000	...
6. Cuddapah	...	3,200	3,200	1,600	...	1,600	...	3,200	...
7. Bellary	...	7,000	7,000	2,670	250	2,420	1,660	7,000	...
8. Kurnool	...	5,000	5,000	1,440	80	1,360	2,120	5,000	...
9. Chingleput	...	4,100	4,100	2,050	50	2,000	...	4,100	...
10. North Arcot	...	4,600	4,600	2,300	100	2,200	...	4,600	...
11. South Arcot	...	3,000	3,000	1,500	200	1,300	...	3,000	...
12. Tanjore	...	12,600	12,600	6,300	700	5,600	...	12,600	...
13. Trichinopoly	...	7,000	7,000	3,500	100	3,400	...	7,000	...
14. Madura	...	8,100	8,100	4,050	50	4,000	...	8,100	...
15. Tinnevelly	...	6,000	6,000	3,000	200	2,800	...	6,000	...
16. Coimbatore	...	4,400	4,400	2,200	200	2,000	...	4,400	...
17. Nilgiris	...	540	540	270	120	150	...	540	...
18. Salem	...	6,300	6,300	3,150	150	3,000	...	6,300	...
19. South Canara	...	600	600	300	70	230	...	600	...
20. Malabar	...	500	500	250	50	200	...	500	...
Total	...	1,08,240	1,08,240	52,250	2,672	49,558	3,780	1,08,240	...

		16	17	18	19	20
Irrigation Cess Fund	Trichinopoly District	17,340	10,100	27,440	13,100	14,340
	Coimbatore do.	1,080	11,050	12,130	11,490	640
	Salem do.	9,510	10,000	19,510	9,000	10,510
	Total ...	27,930	31,150	59,080	33,590	25,490
Canal and Ferry Fund	Godavery District	77,730	24,200	1,01,930	66,100	35,830
	Kistna do.	12,090	3,650	15,740	200	15,540
	Tanjore do.	7,160	6,200	13,360	700	12,660
	Total ...	96,980	34,050	1,31,030	67,000	64,030
Cochrane's and Sadras Canal Fund in the Nellore and Chingleput Districts		7,710	40,050	47,760	45,240	2,520

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* This refers to Munro's Chuttrum. } Ordered to remain under Government management.
† Do. to do. Dispensary at Gooty. }
Vide G.O., Financial Department, dated 3rd May 1878, No. 622.
‡ Kurnool Laugerkhana Funds.
‖ Brahmin Chuttrum at Ootacamund.

No. 149. ORDER THEREON, 14th February 1878, No. 228.

Miscellaneous.

WITH the foregoing Proceeding the Board of Revenue submit the estimates of Receipts and Charges of the Special Local Funds under their control for the year 1878-79.

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

—	Receipts exclusive of Opening Balance.		Charges.	
	1877-78.	1878-79.	1877-78.	1878-79.
	RS.	RS.	RS.	RS.
Jungle Conservancy Fund	2,19,050	2,36,130	2,48,240	2,10,550
Cattle Pound Fund	2,32,610	2,36,270	2,40,800	2,31,440
Village Service	22,12,290	23,09,430	22,73,460	21,14,480
Endowment	5,385	5,390	4,740	5,500
Irrigation Cess	31,150	31,150	35,890	33,590
Canal and Ferry	30,270	34,050	31,250	67,000
Cochrane and Sadras Canal Funds	41,900	40,050	39,430	45,240
Total ...	27,72,655	28,92,470	28,73,810	27,07,800

3. The probable receipts during the year 1878-79, including the opening balance, amount to Rs. 43,23,560 against Rs. 37,29,940 in 1877-78, the charges to Rs. 27,07,800 against Rs. 28,73,810 in 1877-78. The anticipated receipts during the year (1878-79) exceed the corresponding item in the current year by Rs. 1,19,815, while the charges fall short by Rs. 1,66,010.

4. *Jungle Conservancy Fund.*—Regular estimate for 1877-78. The Collector of the Kistna District anticipates that there will be a deficit of Rs. 6,238, partly caused by the transfer of Rs. 2,000, the annual rent of the Kykalur Soap-nut Jungles, to "Land Revenue, Miscellaneous," and proposes to reduce the same by postponing the execution of certain improvements estimated to cost Rs. 4,006, and by a transfer from the Village Service Fund of the district. For reasons stated in paragraph 4 of their Proceedings, the Board disallow the contemplated transfer of Rs. 2,000 to "Land Revenue, Miscellaneous," and thus do away with the necessity for any contribution from the Village Service Fund. The transfer of Rs. 2,500 from the Surplus Pound Fund to the Jungle Conservancy Fund in the Regular Estimate of the Kurnool District will be allowed to stand.

5. *Budget of* 1878-79.—The receipts estimated under this Fund for the ensuing year amount to Rs. 2,36,130 against Rs. 2,19,050 for the current year, the increase occurring chiefly in Nellore.* Inclusive of the probable balance at the close of 1877-78, the estimated assets amount to Rs. 2,92,960, and the expenditure proposed to Rs. 2,10,550, leaving a balance of Rs. 82,410 in favor of the Fund at the close of the year.

			RS.
* Estimated receipts for	1877-78	...	75,700
Do. do.	1878-79	...	96,650

6. To cover the deficit under this head in the districts of Kurnool and Bellary, the Board recommend an appropriation of Rs. 2,120 and Rs. 1,660 from the Surplus Pound Fund of the respective districts. This is sanctioned. In Tanjore, the Collector provides a contribution from the same source of Rs. 3,300, but the Board disallow it, there being no necessity for such aid.

7. The whole of the expenditure is to be on the formation and conservancy of plantations and reserves, besides the incidental cost of supervision, and is to be

incurred solely by the Revenue Department. The cost of the controlling establishment in the Board's office is as usual Rs. 1,980.

8. The estimated balances at the close of the ensuing year are large in the districts of Godavery, Nellore, Cuddapah, and Tinnevelly, and the Board have called for proposals for their utilisation from the Collectors of the first three districts. In Tinnevelly the balance is intended to be employed in planting up the channels of the Streevaicuntam Anicut Project.

9. *Cattle Pound Fund.*—The total receipts of the Fund, including the balance, amount to Rs. 2,71,650, and the charges to Rs. 2,31,440, leaving a balance of Rs. 40,210. The charges are distributed as follow:—

		RS.
Pound Establishments, &c.		1,23,200
Amount to be transferred to the Surplus Pound Fund and utilised as under—		
1. Contribution to Government Farms	52,230	
2. Do. to Local and Municipal Funds ...	52,230	
3. Do. to other Special Funds (*vide* paragraph 6 of these Proceedings) ...	3,780	
		1,08,240
		2,31,440

N.B.—This modifies the estimate of Rs. 60,000 given in paragraph 6 of Board's Proceedings, 11th December 1877, and adopted in G.O., 11th February 1878, No. ——, paragraph 4, (reviewing Budget of Government Farms).

10. *Village Service Fund.*—The receipts of the year, including the opening balance, are estimated at Rs. 35,11,230, and the charges at Rs. 21,14,480, the balance being Rs. 13,96,750. The particulars of these receipts and charges have been carefully scrutinised in paragraphs 16 to 17 of the Board's Proceedings, and call for no special remark.

	RS.
Godavery	3,07,770
Kurnool	3,66,890
Trichinopoly	96,500
Tinnevelly	3,72,830
Salem	92,89

11. There is a large surplus in the marginally-noted five districts, and deficit in Cuddapah (Rs. 12,670) and Tanjore (Rs. 21,170). The Board have called upon the Collectors of Godavery, Kurnool, and Trichinopoly, and those of Cuddapah and Tanjore, to submit proposals, the former for utilising the surplus and the latter for making good the deficit. Measures have already been adopted for utilising the balances in Tinnevelly and Salem Districts, with reference to G.Os., 28th April and 5th December 1877, Revenue Department, Nos. 1,584 and 3,355.

12. *Endowment Fund.*—The estimated receipts, including the balance, amount to Rs. 9,850, and the expenditure to Rs. 5,500, leaving a balance of Rs. 4,350. The six petty chuttrums in Tanjore District having been transferred* to the Local Fund Boards, the transactions appertaining to them have been struck out of this Budget.

13. *Irrigation Cess Fund.*—The total receipts, inclusive of the opening balance and the charges, are estimated, respectively, at Rs. 59,080 and Rs. 33,590, the balance being Rs. 25,490.

14. *Canal and Ferry Funds and Cochrane's and Sadras Canal Funds.*—The Budget relating to these Funds has been separately submitted by the Board and approved in G.O., 2nd February 1878, No. 165, Revenue Department.

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* G.O., 8th February 1878, No. 247, Financial Department.

15. With these remarks, the estimate will be forwarded to the Financial Department.

(True Ex[illegible]ct.)

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

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

Exd. F. R. Bantleman.

Further Cor 1100/78

MADRAS.—*Budget Estimate of Special Local Funds for 1878-79.*

Revenue and Receipts.	Budget Estimate, 1878-79.	Budget Estimate, 1877-78.	Accounts, 1876-77.	Regular Estimate, 1877-78.
	RS.	RS.	RS.	RS.
POUND FUND.				
MISCELLNAEOUS RECEIPTS.				
Fees, Fines, and Forfeitures.				
Fines on Stray Cattle	210990	206930	196554	194200
Sale of forfeited Cattle	20460	21380	20516	17640
Other Fees and Fines	2730	2670	2865	2806
Sundry Receipts.				
Sale of Materials	90	30	129	68
Savings and Refunds	1900	1600	1760	2010
Debt Accounts—Recoveries of Advances ...	100	"	645	110
Total ...	236270	232610	222469	216834
SURPLUS POUND FUND.				
MISCELLANEOUS RECEIPTS.				
Sundry Receipts.				
Transfer from Pound Fund	108240	117700	145008	98720
JUNGLE CONSERVANCY FUND.				
MISCELLANEOUS RECEIPTS.				
Rents—				
of Jungles, Trees, &c.	59040	40770	29477	29274
Sales—				
of Fuel and Firewood	96600	77620	27875	66100
of Timber and other wood	31970	33270	35157	28069
Fees, Fines, and Forfeitures.				
Seigniorage on Fuel, Firewood, &c.	24920	28190	29791	17692
Do. on Timber and other wood ...	4450	6660	4932	2240
Fees from Charcoal Burners	2120	2480	2332	1260
Sales of confiscated Timber	430	550	435	254
Voluntary Contributions.				
Sundry Receipts.				
Sale of Gardens	"	"	1374	"
Sale of Fruits, and other produce of Jungles and Plantations	8900	22380	10570	8007
Savings and Refunds	360	300	2762	1812
Miscellaneous.	500	500	96	4000
Carried over ...	229210	212720	164681	157908

MADRAS.—*Budget Estimate of Special Local Funds for* 1878-79.—(Continued).

Revenue and Receipts.	Budget Estimate, 1878-79.	Budget Estimate, 1877-78.	Accounts, 1876-77.	Regular Estimate, 1877-78.
	RS.	RS.	RS.	RS.
JUNGLE CONSERVANCY FUND—(*Contd.*)				
Brought over ...	229210	212720	164681	157908
CONTRIBUTIONS.				
From other Special Funds	3780	3300	5256	3800
From Imperial Funds	"	"	"	246
PUBLIC WORKS.				
From Public Works Department Officers ...	1040	1030	16	40
,, Civil Officers	"	"	"	"
Debt Accounts—Recoveries of Advances ...	2100	2000	4055	3690
Total ...	236130	219050	174008	168994
CANAL AND FERRY FUND.				
MISCELLANEOUS RECEIPTS.				
Tolls.				
Canal Tolls	200	150	290	300
Ferry Tolls	23650	30000	33741	29548
Sundry Receipts.				
Sale of Materials, &c.	30	"	246	"
Savings and Refunds	20	20	27	20
PUBLIC WORKS.				
From Public Works Department Officers ...	50	"	94	"
,, Civil Officers	100	100	85	100
Total ...	24050	30270	34483	29968
COCHRANE'S AND SADRAS CANAL FUND.				
MISCELLANEOUS RECEIPTS.				
Tolls.				
Canal Tolls	39000	40000	34953	29000
Ferry Tolls	"	"	"	"
License Fees	1000	1700	1370	1000
Sundry Receipts.				
Sale of Materials, &c.	"	"	"	"
Savings and Refunds	"	"	"	"
PUBLIC WORKS.				
Form Public Works Department Officers ...	50	200	39	50
,, Civil Officers				
Total ...	40050	41900	36362	30050

MADRAS.—*Budget Estimate of Special Local Funds for* 1878-79.—(Continued).

Revenue and Receipts.	Budget Estimate, 1878-79.	Budget Estimate, 1877-78.	Accounts, 1876-77.	Regular Estimate, 1877-78.
	RS.	RS.	RS.	RS.
VILLAGE SERVICE FUND.				
TAXES, RATES, AND CESSES.				
Cess on Lands, under Act IV of 1864.	682100	651600	592052	596875
MISCELLANEOUS RECEIPTS.				
Collections of Merahs	406000	591000	377378	364000
Deductions from the Land Revenue credited to this Fund for payment of Village Establishment	710390	544130	699611	728075
Revenue of Enfranchised Inams	468170	375670	233715	450335
Interest	41200	49550	37921	50130
Revenue of Service Inams	750	250	624	1030
~~Fees, Fines, and Forfeitures.~~				
Savings and Refunds	600	70	475	570
Excess Collections	20	20	7	10
Sale proceeds of promissory notes	"	"	"	200000
Miscellaneous	200	"	1096	170
Total ..	2309430	2212290	1949879	2390215
IRRIGATION CESS FUND.				
TAXES, RATES, AND CESSES.				
Cess on Lands.	30310	30310	28634	36102
Miscellaneous Taxes.				
MISCELLANEOUS RECEIPTS.				
Sundry Receipts.	840	840	4195	986
Total ...	31150	31150	32829	37098
~~ENDOWMENT FUND.~~ Mamoo's Chuttrum Dispensary Fund.				
MISCELLANEOUS RECEIPTS.				
Voluntary Contributions	100	100	134	"
Government Grants	"	"	"	"
Contributions from Local Funds	1500	1500	1466	1120
Do. ,, Municipalities	400	400	386	312
Rents	"	"	"	"
Miscellaneous	"	"	"	"
Amount transferred from the Mamoo's Chuttrum Fund	860	860	860	860
Total ...	2860	2860	2846	2312

Endowment Fund Government Grant	2530	2525	2410	2765
Total	2530	2525	2410	2765

MADRAS.—*Budget Estimate of Special Local Funds for 1878-79*—(Continued).

Expenditure.	Budget Estimate, 1878-79.	Budget Estimate, 1877-78.	Accounts, 1876-77.	Regular Estimate, 1877-78.
	RS.	RS.	RS.	RS.
POUND FUND.				
MINOR ESTABLISHMENT.				
General Management.				
Establishment at the Collector's Office ...	910	982	763	930
Taluq Gumastahs	13570	12240	12171	14063
Collection of Cattle Trespass Fines.	86940	82268	85742	81138
MISCELLANEOUS.				
Establishing and Repairing pounds	15760	21780	10256	12492
Feeding Charges	4580	3990	4256	3569
Miscellaneous	2300	1840	2028	2284
Transfers to Surplus Pound Fund	108240	117700	143873	98720
Debt Accounts—Advances	"	"	597	"
Total ...	231440	240800	259636	213196
SURPLUS POUND FUND.				
CONTRIBUTIONS.				
To Experimental Farms	62230	53050	73384	44460
To Municipalities	2642	3010	2641	3140
To Local Fund Circles	39588	56340	72776	45320
To Other Special Funds	3780	3300	4256	5800
Total ...	108240	115700	153057	98720
JUNGLE CONSERVANCY FUND.				
MINOR ESTABLISHMENT.				
General Management.				
Establishment at the Presidency ...	1980	1980	1815	1980
Do. at the Collectors' Offices ...	640	600	644	640
Collection of Rents, &c.	2960	5678	2563	2908
Carried over ...	5580	8298	5992	5528

MADRAS.—*Budget Estimate of Special Local Funds for 1878-79*—(Continued).

Expenditure.	Budget Estimate, 1878-79.	Budget Estimate, 1877-78.	Accounts, 1876-77.	Regular Estimate, 1877-78.
	RS.	RS.	RS.	RS.
JUNGLE CONSERVANCY FUND.—(*Contd.*)				
Brought over ...	5580	8298	5992	5528
Miscellaneous Establishment.	17852	18368	15774	18179
MISCELLANEOUS.	31380	32644	27452	24168
CONTRIBUTIONS—to other Local Funds.				
PUBLIC WORKS.				
By Public Works Department Officers ...	"	6600	6900	5769
By Civil Officers	153838	182280	163176	164753
Debt Account—Advances	1900	120	5206	1917
Total ...	210550	248240	224399	220314
CANAL AND FERRY FUND.				
MINOR ESTABLISHMENTS.				
Collection of Tolls, &c.	80	80	92	80
Miscellaneous Establishment.	150	100	43	140
MISCELLANEOUS.	770	720	112	500
Public Works.				
By Public Works Department Officers ...	65000	23750	21521	31500
By Civil Officers	1000	6600	1305	6600
Total ...	67000	31250	23073	38820
COCHRANE'S AND SADRAS CANAL FUND.				
MINOR ESTABLISHMENTS.				
Collection of Tolls, &c.	2400	2400	2332	2610
Miscellaneous Establishment.	820	820	831	830
MISCELLANEOUS.	150	150	123	110
Public Works.				
By Public Works Department Officers ...	41870	36060	30594	25857
By Civil Officers	"	"	"	"
Total ...	45240	39430	33880	29407

MADRAS.—*Budget Estimate of Special Local Funds for 1878-79*—(Continued).

Expenditure.	Budget Estimate, 1878-79.	Budget Estimate, 1877-78.	Accounts, 1876-77.	Regular Estimate, 1877-78.
	RS.	RS.	RS.	RS.
VILLAGE SERVICE FUND.				
MINOR ESTABLISHMENTS.				
General Management.				
Establishment at the Collectors' Offices ...	140	140	121	140
Miscellaneous Establishment.	242080	2070920	179166	200296
MISCELLANEOUS.				
Construction & Repairs of Village Chavadies	2000	2000	1620	1700
Investment in Government Securities	–	200000	216272	–
Refunds of Cess	60	200	2077	1550
Contribution to Local Funds	–	–	12000	–
Miscellaneous	200	200	77	100
Debt account. Advance	–	–	40	–
Total ...	244480	2272060	2102895	206136
IRRIGATION CESS FUND.				
MINOR ESTABLISHMENTS.				
General Management.				
Establishment at the Collectors' Offices ...	70	70	63	70
Miscellaneous Establishments.	25000	27000	22976	26000
MISCELLANEOUS.	100	100	52	51
Public Works.				
By Public Works Department Officers				
By Civil Officers	–	3000	8069	–
Debt Accounts—Advances	8420	5720	6142	5581
Total ...	33590	35890	35520	31612
~~ENDOWMENT FUND.~~ Munro's Choultry Dispensary Fund				
MINOR ESTABLISHMENTS.				
Miscellaneous Establishments.	2200	2100	2060	2160
MISCELLANEOUS.				
Diet of patients	200	100	65	118
Value of medicines	100	100	99	50
Public Works				
By P.W.D. Officers	–	–	87	–
By Civil Officers	100	–	117	100
Total ...	2600	2300	2428	2428
Endowment Fund				
Miscellaneous Establishments	984	665	858	657
Amount transferred to Munro's Choultry Dispensary Fund	860	860	860	860
Annual instalment in re-payment of the loan for the Construction of the Govt. Dispensary	600	600	600	600
Cost of feeding indigent persons	360	360	360	360
Miscellaneous.	96	56	2271	56
Total.	2900	2540	4449	2533

APPENDIX I.

Particulars of Estimated Expenditure on Public Works by Civil Officers as entered in the preceding pages for the ensuing Official year 1878-79.

Locality.	Names of Funds and Description of Work.	Original Estimate of Works.	Budget Estimate, 1878-79.	Budget Estimate, 1877-78.	Accounts, 1876-77.	Reference to orders of Government, &c.
		RS.	RS.	RS.	RS.	
	Jungle Conservancy Fund.					
Ganjam	Topes & Casuarina Ground		199	199	190	
Vizagapatam	Topes		1003	1002	200	
Godavery	Do		551	1004	1362	
Kistna	Jungles, Fuel Reserves & Nurseries		6972	10,215	7634	
Nellore	Fuel Reserves & Topes		48003	40,000	40,131	
Cuddapah	Topes		3937	16,674	4807	
Bellary	Do		1712	5088	4334	
Kurnool	Do		3001	4448	3597	
Chingleput	Fuel Reserves & Topes		5718	6217	4588	
North Arcot	Topes		17,473	18256	11,219	
South Arcot	Fuel Reserves & Topes		11299	9631	10930	
Tanjore	Plantations on channel banks & Topes		4556	5145	9426	
Trichinopoly	Plantations on channel banks & Topes		9010	4612	[illegible]	
Madura	Plantations and Topes		4517	5232	4179	
Tinnevelly	Plantations on channel banks & Topes		6947	5097	5398	
Coimbatore	Topes.		14,691	14,646	16,290	
Salem	Do		13562	33402	34,292	
South Canara	Fuel Reserves		688	1326	231	
			163,838	182,200	162,176	
	Canal and Ferry Fund					
Godavery	Construction of Boats		1000	5000	1002	
Kistna	Do		–	1000	303	
Tanjore	Do		–	600	–	
			1000	6600	1305	
	Irrigation Cess Fund					
Trichinopoly	Construction of Corrumbers		3000	4300	1309	
Coimbatore	Repairs to channels &c		1420	1420	389	
Salem	Repairs to do.		4000	–	3444	
			8420	5720	5142	
	Munro's Choultry Dispensary Fund.					
Bellary	Not given		100	–	117	

APPENDIX II.

Abstract of Estimated Receipts, Expenditure, and Cash Balance of Special Local Funds for the current year (1877-78).

Special Local Funds.	Actual opening Balance on 1st April 1877.	Add: Estimated Receipts, 1877-78.	Add: Estimated Debt Accounts, 1877-78.	Total.	Deduct: Estimated Expenditure, 1877-78.	Deduct: Estimated Debt Accounts, 1877-78.	Total Deduction	Estimated closing Balance on 31st March 1878.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Pound Fund	31,742	216,724	110	248576	213,196	"	213,196	35,380
Surplus Pound Fund	"	98,720	"	98,720	98,720	"	98,720	"
Jungle Conservancy Fund	110,150	164,994	2,000	277,144	218,397	1917	220,314	56,830
Canal and Ferry Fund	105,852	29,968	"	135,820	38840	"	38,840	96,980
Cochrane's and Sadras Canal Fund	7077	30,050	"	37,127	29,417	"	29,417	7,710
Village Service Fund	817,971	2390,215	"	3208186	2006,386	"	2006,386	1201,800
Irrigation Cess Fund	22,444	37,098	"	59,542	31,612	"	31,612	27,930
Endowment Fund	3153	2765	"	5,918	2,543	"	2543	3,375
Munro's Chuttrum Dispensary Fund	1191	2312	"	3,503	2418	"	2418	1085

APPENDIX III.

MADRAS.

Abstract Budget Estimate of Special Local Funds for 1878-79.

Names of Funds.	Estimated Balance on 1st April 1878.	Estimated Receipts and Debt Accounts, 1878-79.	Total.	Estimated Disbursements and Debt Accounts, 1878-79.	Estimated Balance on 31st March 1879.
Pound Fund	35,380	236,270	271,650	231,440	40,210
Surplus Pound Fund	"	108,240	108,240	108240	"
Jungle Conservancy Fund ...	56830	236,130	292960	210,550	82,410
Canal and Ferry Fund	96,980	34,050	131 030	67,000	64,030
Cochrane's and Sadras Canal Fund	7710	40050	47760	45240	2520
Village Service Fund	1201,800	2309430	3511,230	2114,480	1396,750
Irrigation Cess Fund	27,930	31 150	59,080	33,590	25,490
Endowment Fund	3,375	2530	5905	2900	3,005
Munro's Chuttrum Dispensary Fund	1085	2860	3945	2600	1345

N.B.—The estimated balances on 1st April 1878 entered in this Abstract should exactly correspond with those noted in the last column of the preceding Appendix.

J. Stuwell
Ag. Sub Secretary

Enclosure in Board's Proceedings to the Secy to Govt. R. D. dated 9th February 1878 No. 348.

Rev 2/7443/78

Rev 611/78

228/13

No. 228 Revenue Dept.

Proceedings of the Madras Govt under date the 14th February 1878.

Read the following Proceedings of the Board of Revenue.

Submitting a Statement of estimated receipts and charges of Special Local Funds for 1878-79	B. P. 9th February 1878 No. 348.

With the foregoing Proceedings the Board of Revenue submit the Estimates of Receipts and Charges of the Special Local Funds under their Control for the year 1878-79.

2. The following is an abstract of the Estimates for the Current and ensuing years,—

13/2

13/2

	Receipts exclusive of opening balance.		Charges.	
	1877-78	1878-79	1877-78	1878-79
Jungle Conservancy Fund	2,19,050	2,36,130	2,48,240	2,10,550
Cattle Pound Fund.	2,32,610	2,36,270	2,40,800	2,31,440
Village Service	22,12,290	23,09,430	22,73,460	21,14,480
Endowment.	6,385	5,390	4,740	5,500
Irrigation Cess.	31,150	31,150	35,890	33,590
Canal and Ferry	30,270	34,050	31,250	67,000
Cochrane and Sadras Canal Fund	41,900	40,050	39,430	45,240
Total	2772,655	28,92,470	28,73,810	27,07,800

3. The probable receipts during the year 1878-79 including the opening balance, amount to Rs 43,23,560 against Rs 37,29,940 in 1877-78; the charges to Rs 27,07,800 against Rs 28,73,810 in 1877-78. The ~~aggregate~~ anticipated receipts during the year (1878-79) exceed the corresponding sum in the current ~~pre-ceding~~ year by Rs 1,79,815, while the charges fall short by Rs 1,66,010.

4 Jungle Conservancy Fund.

egular estimate for 1877-78. The lector of the Kistna district

anticipates that there will be a deficit of Rs 6238, partly ~~in~~ caused by the ~~consequence of the proposed~~ transfer of Rs 2000, the annual rent of the Kylkalur Soapnut Jungles, to "Land Revenue Miscellaneous" and proposes ~~that the~~ to reduce the same by postponing the execution of certain improvements estimated to cost Rs 4006 and by ~~meeting the balance by~~ a transfer from the Village Service Fund of the District. For reasons stated in paragraph 4 of their Proceedings, the Board disallow the contemplated transfer of Rs 2000 to "Land Revenue Miscellaneous" and thus do away with the necessity for any contribution from the Village ~~Surplus~~ Service ~~Pound~~ Fund. The transfer of Rs 2500 from the Surplus Pound Fund to the Jungle Conservancy Fund in the Regular Estimate of the Kurnool district will be allowed to stand.

5. Budget of 1878-79. The receipts estimated under this fund for the ensuing year amount to Rs 2,36,130 against Rs 2,19,050 for the current year and the increase occurs chiefly in Nellore.* Inclusive of the probable balance at the close of 1877-78, the estimated assets amount to Rs 292,960, and the expenditure proposed, to Rs 210 550, leaving a balance of Rs 82410 ~~at the~~ in favour of the fund at the close of the year.

6 To cover the deficit under this head in the districts of Kurnool and Bellary, the Board recommend an appropriation of Rs 2120 and Rs 1660 from the Surplus Pound Fund of the respective districts. This is sanctioned. In Tanjore, the Collector provides

~~Cott [illegible]~~

* Estimated receipts for 1877-78 | 75,700
Do Do 1878-79 | 96,650

228/15

a Contribution from the same source of Rs 3300, but the Board disallow it, there being no necessity for such aid.

7. The whole of the expenditure is to be on the formation and Conservancy of plantations and reserves, besides the incidental Cost of Supervision, and is to be incurred solely by the Revenue Department. The Cost of the Controlling Establishment in the Board's Office is as usual Rs 1980.

8. The estimated balances at the close of the ensuing year are large in the districts of Godavery, Nellore, Cuddapah and Tinnevelly, and the Board have called for proposals for their utilization from the Collectors of the first three districts. In Tinnevelly surplus the balance is intended to be utilized in planting up the channels

of the Streevaicuntam aniecut project, ~~and the Board will~~ ~~be good enough~~ ~~requested~~ ~~to submit definite~~ ~~proposals soon~~

9. Cattle Pound Fund. The total receipts of the fund, including the balance, amount to Rs 271,650 and the charges to Rs 2,31,440, leaving a balance of Rs 40,210. The charges are distributed as follows.

			Rs
Pound Establishments &c.			1,23,200.
Amount to be transferred to the Surplus Pound Fund. and utilized as under.			
1 Contribution to Govt. Farms	52230		
2 Do. to Local & Municipal Funds	52230	108240	
3 Do. to other Special Funds vide para 6 of these Mem	3780		
			2,31,440

N. B. This modifies the estimate of Rs 6000 given in para 6 of 13th Nov 11th December 1877 and adopted in G.O. 11th Feb 1878 No. — para 4 (Revenue) Budget of Govt. Farms).

10. Village Service Funds. The receipts of the year including the opening balance are estimated at Rs 35,11,230, and the charges at Rs 21,14,480, the balance being Rs 13,96,750. The particulars

of these receipts and charges have been carefully scrutinized in paragraphs 16 to 17 of the Board's Proceedings and call for no special remark.

	Rs
* Godavery	307770.
Kurnool	3,66,890
Trichinopoly	96500
Tinnevelly	372830
Salem	92890.

11. There is a large surplus in the marginally noted five * districts, and deficit in Cuddapah (Rs 12,670) and Tanjore (Rs 21170). The Board have called upon the Collectors of Godavery, Kurnool and Trichinopoly, and those of Cuddapah and Tanjore, ~~the~~ to submit proposals, the former for utilizing the surplus and the latter for making good the deficit. Measures have already been adopted for utilizing the balances in Tinnevelly and Salem districts, with reference to ~~vide~~ G. O. of 8th April and 5th December 1877 ~~Nos~~ R. D. Nos 1584 and 3355. ~~respectively~~

12. Endowment Fund. The estimated receipts including the balance amount to Rs 9850 and the expenditure to Rs 5500, leaving a balance of Rs 4350. The six petty Chuttrams in Tanjore district having been transferred x to the Local Fund Boards, the transactions appertaining to them have been struck out of this Budget.

x G. O. 8th February 1878 No. 247 F. D.

13. Irrigation Cess Fund. The total receipts inclusive of the opening balance, and the charges are estimated ~~at~~ respectively at Rs 59,080 and Rs 33590, the balance being Rs 25490.

14. ~~[illegible]~~ Canal and Ferry Funds and Cochranes and Sadras Canal Funds. The Budget relating to these Funds has been separately submitted by the Board and approved in G. O. 2nd February 1878 No. 165 R. D.

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

To

14 The Board of Revenue Des 8 Mar
5 The Financial Dept S
2nd Copy The Accountant General with [illegible] Des 14 Feb
p Copies Des 8 Mar
21 The Public Works Dept Des 8 Mar

[illegible]

No. [illegible]

Submitting the Budget estimate of Special Local funds for 1878-79

C. 13. Feby /78. R. 14/2/78

Revenue Department.

No. 348.

Proceedings of the Board of Revenue
Dated 9th. February 1878.

The Board resolve to submit, for the approval of Government, an estimate shewing the Districtwise particulars of receipts and charges of the Special Local Funds under their control for the year 1878-79.

2. The following is an abstract of the Estimate shewing in one view the receipts and charges of each fund compared with those of the current year.

Funds.	Balance expected at the beginning of the year.		Estimated receipts		Total		Estimated charges.		Balance	
	1878-79	1877-78	1878-79	1877-78	1878-79	1877-78	1878-79	1877-78	1878-79	1877-78
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Jungle conservancy fund	56,830	98,890	236,130	219,050	292,960	317,940	210,550	248,240	82,410	69,700
2. Cattle Pound do	35,380	32,020	236,270	232,610	271,650	264,630	231,440	240,800	40,210	23,830
3. Village Service	1201,800	698,450	2309,430	2212,290	3511,230	2910,740	2114,480	2273,460	1396,750	637,280
4. Endowment do	4,460	6,540	5,390	5,385	9,850	11,925	5,500	4,740	4,350	7,185
5. Irrigation Cess do	27,930	27,090	31,150	31,150	59,080	58,240	33,590	35,890	25,490	22,350
6. Canal & Ferry do	96,980	93,700	34,050	30,270	131,030	123,970	67,000	31,250	64,030	92,720
7. Cochranes & Sadras canal do	7,710	595	40,050	41,900	47,760	42,495	45,240	39,430	2,520	3,065
Total	1431,090	957,285	2592,470	2771,655	4323,560	3729,940	2707,800	2873,810	1615,760	856,130

Regular Estimate for 1877-78.

Jungle Conservancy fund.

3. The Collector of the Kistna District states that the assets of the fund will be seriously affected by the transfer of the receipts ~~of~~ the Kykalur Soapnut Jungles to "Land Revenue Miscellaneous" and that there will be a deficit of Rs 6238 if the improvements provided for in the current years budget are carried out. He therefore proposes to reduce the deficit by postponing the execution of the improvements marginally noted and suggests that the balance may be met by a transfer from the Village Service fund of the District.

	Rs
Gardeners for new Topes in Repally	300
New firewood plantation in the District	2456
Improvement of nurseries by D.P.W. including supervision	1250
	4006

The Board however do not see why the receipts under the lease should be credited to "Land Revenue Miscellaneous" any more than formerly. It appears to have been the practice until the current year to spend money from the Jungle Conservancy Fund (Rs 740 in the budget for 1877-78) for the conservancy of the Jungles and to sell by auction annually the right to gather ~~in~~ the fruit. Under Board's Proceedings dated 23rd April 1877 No 1857 the jungles are to be let on a ten years cowle to Pattabiramayya who undertakes to clear away annually one-tenth of the overgrowth of prickly-pear which is now ruining the jungles, and to pay an annual rent of Rs 2000, i.e. a sum less by Rs 455 than the average receipts from the sale of the fruits. It does not appear that the lessee looks for his profits to anything more than the value of the tree-produce and the mere fact that the clearance is being effected by contract cannot be held to affect the question of the head to which the revenue is to be credited. If he cultivates the land the matter should again be referred for consideration but in the meantime the revenue must be credited to the Jungle Conservancy Fund.

4. The Regular Estimate of the Kurnool District assumes a transfer of Rs 2500 from the Surplus Pound Fund to the Jungle Conservancy Fund. In their separate Proceedings the Board have submitted for the sanction of Government the Collector's application for the proposed transfer of funds.

C No 455/78 in Cir 9/2

?

It is not known what orders, if any, have been passed on this. The Draft assumes that Govt. will sanction.

Budget of 1878-79

5. The opening balances for the year under review amount to Rs 56,830 which have been deduced by adopting the actual balances on the 31st March 1877 as per Accountant General's Statement for 1876-77 and the receipts and charges of the Current year as per Regular Estimates furnished by Collectors.

Right

6. The total expected receipts including the balance according to the Current year's Regular Estimate amount to Rs 292,960 and the proposed expenditure to Rs 210,550 leaving a balance of Rs 82,410.

7. The Collector of Kurnool proposes a transfer of Rs 2,500 from the Surplus Pound fund to the Jungle Conservancy fund from want of assets under the latter. A transfer of Rs 2120 is sufficient which is accordingly recommended for the sanction of Government.

8. The fund in Bellary opens and closes with deficits of Rs 2740 and Rs 1660. The budget cannot be

closed with a deficit and the Board therefore recommend an appropriation of Rs 1660 from the Surplus Pound fund.

9. In the case of Bellary the whole, and in the case of Kurnool three-fourths, of the appropriation recommended will go to replace the deficit with which the year commences and in consideration of the exceptional circumstances of the current year as regards these districts, the Board trust that their recommendation will be adopted, but the Collectors must understand that the budgets for next year must be framed without any hope of a repetition of the grant-in-aid.

10. As in the Current year, the Collector of Tanjore proposes a contribution of Rs 3300 from the Surplus Pound fund. The proposal is disallowed

as

as there is no necessity for such aid, sufficient funds being otherwise available.

Kistna
Cuddapah
Bellary
Salem

11. The total proposed expenditure amounts to Rs 210,550 against Rs 248,240 in the Current year's budget. The expenditure is much reduced in the four Districts noted in the margin and in all of them except Cuddapah the reduction is due to the decrease in the available assets. The unappropriated balance is large in the Godavery, Nellore, Cuddapah and Tinnevelly Districts. The Collectors of the first three districts are requested to submit proposals for its utilization. The Collector of Tinnevelly observes that he will gradually utilize the balance and that he is in correspondence with the District Engineer about planting up the channels of —

the Streevaicuntam Anicut project, a work which will absorb all the available funds for some years to come.

	Rs
Kistna	1430
Trichinopoly	4750

12. In the Districts marginally noted, it is proposed to allot Rs 1430 and 4750 in favor of the Public Works Department for the maintenance of Nursaries and Topes. These amounts have now been transferred to the Revenue Department in accordance with G.O. R.D. 21st August 1877 No 2550.

Cattle Pound fund.

13. The total assets of the fund, including the balance, are estimated at Rs 271,650 and the charges at Rs 231,440 leaving a balance of Rs 40,210. The receipts are Rs 3,660 more and the expenditure Rs 9,360 less than those of the current year.

The

Surplus Pound fund.

14. The income of this fund is estimated at Rs 108,240 distributed as follows:—

			Rs
1.	Contribution to Government Experimental Farms		52,230
2.	Do to Local funds	49,558	52,230
3.	Do to Municipalities	2,672	
4	Do. to Other Special funds		3,780
			108,240

15. The fund has been equally distributed between the Experimental Farms and the Local and Municipal funds in all the Districts except in Kurnool and South Arcot where the irregulaties have been rectified by the Board.

Village Service fund.

16. The estimated receipts of the fund are Rs 2309,430 which together with the balance of Rs 1201,800 make a total of Rs 3511,230. The receipts of the year under review shew increases

over those for the current year in the Districts noted in the margin. In the first three Districts they are calculated with reference to the receipts expected in the current year as per Regular Estimate. In Chingleput, the receipts are estimated as Rs 47,500 against Rs 21,000 in the current year's budget on the assumption that Act IV of 1864 will be introduced throughout the District during the next settlement.

Godavery
Kistna
Kurnool
Chingleput
& North Arcot.

17. The opening balance of the fund in Kurnool is Rs 2,50,770 to its credit against an estimated closing deficit of Rs 40,070 in the current year's Budget Estimate. This large increase is due, partly to the increased receipts expected in the current year and partly to the sale of Government Promissory Notes to the value of Two lakhs of

of Rupees sanctioned in G.O. R.D. dated 9th June 1877 No 1931.

18. The proposed expenditure amounts to Rs 2,14,480 leaving a balance of Rs 13,96,750.

19. The balances are large in the Godavery, Kurnool, Trichinopoly, Tinnevelly and Salem Districts. The Collectors of the first three Districts are requested to submit, after the commencement of the year, proposals for the utilization of the balances. The balance in Tinnevelly will be fully utilized as the Village establishments of the five settled taluqs have been recently revised and the collection of the cess has been ordered to be suspended till the existing accumulations are absorbed. The balance in Salem will be utilized in

Vide G.O.R.D.
5 December 1877
No 3,355.

in a similar way under G. O. R. D. dated 28th April 1877 No. 1584.

20. There is a deficit of Rs. 12,670 in Cuddapah and of Rs. 21,170 in Tanjore. The deficit in the former District is the result of G. O. R. D. dated 31st July 1877 No. 2416 in which the Collector, for reasons stated in the papers recorded in G. O. R. D. 11th July 1877 No. 2281, was authorized to go on working in the current year with a deficit balance of not more than Rs. 28,000 under the Village service fund. The Collectors of Cuddapah and Tanjore are requested to state how they propose to make good the deficits.

Endowment fund.

21. The assets of the fund including the balance are estimated at Rs. 9,850 and the expenditure at Rs. 5,500 leaving a balance of Rs. 4,350.

The

22. The transactions of the Six petty Chuttrams in Tanjore which are under private management will be struck out, as proposals for transferring them to the Local fund Boards are now before Government.

Vide Boards' Proceedings 14th January 1878, No. 101.
(Finl. Dept.)

Irrigation Cess fund.

23. The total receipts of this fund including the balance at the beginning of the year amount to Rs. 59,080 and the expenditure to Rs. 33,590 leaving a balance of 25,490 Rupees.

R G.O. 2nd Feby/78
No. 165
in the Pros.

24. With their Proceedings dated 24th January 1878 No. 216, the Board have already submitted Budget Estimates of the Canal & Ferry funds and Cochrane's and Sadras Canal funds in accordance with G. O. R. D. dated 21st August 1877 No. 2550.

25. As directed in clause (a) of para 2 of the G. O. F. D. dated 2nd June 187

No. 1190. the Board submit herewith an Abstract of the budget Estimate of the Special Local funds for 1878-79 with its Appendices for transfer to the Accountant General.

(True Extract)

J Kirwoll
Ag: Sub Secretary.

To
The Secretary to Government.
Revenue Department.
with 2 Statements.

AM.

Fuel C No. 466/78
R 5 December/77 M 42/3
21 August/77 — 299-300
31 July do — 584/85
11 July — do — 267-268
9 June — do — 161/2
28 April — do — 687-688
16 February/77 — 857 Mis
5 — do — do — 138/9
2 January/75 — 15/16 Fuel

Revenue Dept Despd

No 611

Proceedings of the
Board of Revenue

Dated 9th }
Despd 9 } February 1878.
Recd 11th on 2 V

S C No. 228 14 February
Rev 1/743/78 1878

Submitting for the approval of Govt an Estimate showing the District particulars of receipts & charges of the Special Local Funds under their Control for the year 1878-79.

No 148
C. 13: Feb/78 R. 14/2/78