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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 598 Press
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Dated 19. 4. 1876 196 .

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508/1

No. 99. Read the following Proceedings of the Board of Revenue, dated 25th January 1876, No. 209 :—

Read the following Reports:—

From the Collector	of Ganjam,	dated 28th September	1874,	No. 1,978.
,, ,,	of Vizagapatam,	,, 19th ,,	,,	,, 1,349.
,, ,,	of Godavery,	,, 12th October	,,	,, 356.
,, ,,	of Kistna,	,, 28th September	,,	,, 1,617.
,, ,,	of Nellore,	,, 11th November	,,	,, 2,657.
,, ,,	of Cuddapah,	,, 21st ,,	,,	,, 260.
,, ,,	of Bellary,	,, 20th ,, and 3rd June	,,	Nos. 417 and 169.
,, ,,	of Kurnool,	,, 11th June	,,	No. 213.
,, ,,	of Chingleput,	,, 27th November	,,	,, 661.
,, ,,	of North Arcot,	,, 11th December	,,	,, 684.
,, ,,	of South Arcot,	,, 10th September	,,	,, 479.
,, ,,	of Tanjore,	,, 5th December	,,	,, 367.
,, ,,	of Trichinopoly,	,, 12th January	1875,	,, 7.
,, ,,	of Madura,	,, 28th August	1874,	,, 289.
,, ,,	of Tinnevelly,	,, 19th ,,	,,	,, 414.
,, ,,	of Coimbatore,	,, 23rd February	1875,	,, 44.
,, Commissioner	of Nilgiris,	,, 30th June	1874,	,, 61.
,, the Collector	of Salem,	,, 30th May	,,	,, 200.
,, ,,	of South Canara,	,, 30th September	,,	,, 2,018.
,, ,,	of Malabar,	,, 13th January	1875,	,, 5.

* 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 Special Local Funds* under their control for the year 1873-74.

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

Funds.	Balance at the beginning of the year	Receipts during the year.	Total.	Expenditure.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Jungle Conservancy Fund	2,68,890	1,66,892	4,35,782	2,26,724	2,09,058
2. Nanal Grass Fund	16,547	15,358	31,905	8,957	22,948
3. Pound Fund	98,899	2,09,382	3,08,281	2,38,601	69,680
4. Public Bungalow Fund	1,253	553	1,806	2,519	— 713
5. Endowment Fund	46,592	12,865	59,457	48,455	11,002
6. Village Service Fund	10,08,301	20,95,944	31,04,245	17,74,744	13,29,501
7. Canal and Ferry Fund	44,047	29,904	73,951	4,425	69,526
8. Irrigation Cess Fund	33,469	23,014	56,483	21,676	34,807
9. Cochrane's and Sadras Canal Fund	250	43,784	44,034	51,087	— 7,053
Total ...	15,18,248	25,97,696	41,15,944	23,77,188	17,38,756

These figures agree with those of the Accountant-General after excluding certain special items which will be noticed when reviewing the transactions of the several funds. The total receipts from all sources including the balance on the 1st April 1873 amounted to Rupees 41,15,944, and the charges to Rupees 23,77,188, leaving a balance of Rupees 17,38,756.

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

4. JUNGLE CONSERVANCY FUND.—The statement given below shows the Districtwar particulars of receipts and charges of this fund:—

Districts.	Balance at the beginning of the year.	Receipts during the year.	Total.	Charges. By P. W. D.	Charges. By R. D.	Charges. Total.	Total Charges of 1872-73.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	1,043	80	1,123	...	267	267	243	856
2. Vizagapatam	251	519	770	...	763	763	656	7
3. Godavery	11,894	2,023	13,917	...	4,331	4,331	338	8,996
4. Kistna	4,738	13,934	18,672	10,340	7,037	17,376	17,187	1,486
5. Nellore	71,091	27,475	98,566	375	20,814	21,189	20,249	77,367
6. Cuddapah	18,198	10,258	28,456	...	22,420	22,420	2,486	6,036
7. Bellary	2,713	5,827	8,540	...	6,356	6,356	5,946	2,184
8. Kurnool	8,551	3,234	11,785	...	9,636	9,636	8,221	2,149
9. Chingleput	6,144	2,015	8,159	...	6,626	6,626	1,932	1,533
10. North Arcot	14,953	12,963	27,915	...	13,210	13,210	11,810	14,705
11. South Arcot	14,680	7,761	22,441	69	22,584	22,653	13,535	293
12. Tanjore	13,046	6,335	19,381	266	1,903	2,169	2,309	17,072
13. Trichinopoly	14,710	7,181	21,891	4,338	7,181	11,519	5,169	10,372
14. Madura	9,514	3,433	12,947	...	4,382	4,382	6,277	8,565
15. Tinnevelly	10,183	8,415	18,598	...	17,699	17,699	14,947	899
16. Coimbatore	9,636	13,988	22,624	156	17,316	17,472	11,306	5,318
17. Nilgiris	7,997	13,026	21,023	...	17,444	17,444	14,792	5,579
18. Salem	49,555	28,304	77,859	...	30,691	30,691	29,388	47,168
19. South Canara	103	632	735	...	411	411	541	314
Total ...	2,68,890	1,66,892	4,35,782	15,363	2,11,361	2,26,724	1,96,772	2,09,058

5. The balance at the beginning of the year was Rupees 2,68,890, and the actual collections during the year aggregated Rupees 1,66,892, making a total of Rupees 4,35,782. The total expenditure amounted to Rupees 2,26,724, leaving a balance of Rupees 2,09,058. These figures do not include the balance* and receipts of the fund shown against the Madras District in the Accountant-General's Statement. Rs. 753 are made up of the sale-proceeds of firewood trees in tank beds and banks and on Government lands. Up to 30th June 1862, the receipts from these sources were credited to "Land Revenue, Miscellaneous" but by some mistake they were then brought under the Jungle Conservancy Fund. In their Proceedings, dated 11th August 1875, No. 2,248, the Board directed the Collector to separate the collections realized

	Rs.
* Balance	748
Receipts in 1873-74	5
Total ...	753

as sale-proceeds of firewood trees in tank beds and banks from those on Government lands and credit the former sum to "Irrigation Revenue, Miscellaneous," and the latter amount to "Land Revenue, Miscellaneous."

6. The actual receipts of the year were Rupees 10,443 less than those of the previous year, the result of a gross increase of Rupees 14,038 against a gross decrease of Rupees 24,481. The increase occurs in seven districts, but is large only in one, *viz.*, the Cuddapah District, in which it is due chiefly to the credit of recoveries of advances made to the Sub-Collector. The decrease is large in the Nellore, Coimbatore and Salem Districts, and is owing to—

(1.) There being no arrears of rents of jungles at the commencement of the year as was the case in 1872-73.

(2.) Short collections of rent of palmyra trees.

(3.) Decrease in sale of trees and recoveries of advances.

7. The decrease in the case of the other districts was caused chiefly as follows:—

(1.) Adoption of the old rate of seigniorage on fuel at 6 Annas per 1,000 lbs., as per G.O., Revenue Department, dated 31st October 1873, No. 1,225.

(2.) Fewer sales of trees in the year than in the previous one, when there were large sales of trees blown down by the cyclone or heavy rains of 1872.

8. The expenditure on the whole was Rupees 29,952 more than in 1872-73. This was the result of a gross increase of Rupees 59,254 in the case of fourteen districts, and a gross decrease of Rupees 29,302 in five districts. The net increase under Expenditure may be attributed generally to larger outlay on the improvement and maintenance of the existing topes.

9. The expenditure may be classified as follows:—

Items.	Charges. By P. W. D.	Charges. By R. D.	Charges. Total.	Total Expenditure of 1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Formation of fresh Plantations and Topes ...	1,470	81,877	83,347	79,214	4,133	...
2. Improvement and Maintenance of existing Topes	10,296	49,938	60,234	41,256	18,978	...
3. Commission for Collection	...	3,739	3,739	3,445	294	...
4. Establishment	...	41,272	41,272	33,758	7,514	...
5. Cost of Public Works Supervision	2,859	...	2,859	2,248	611	...
6. Miscellaneous Charges including Advances ...	738	34,535	35,273	36,852	...	1,579
Total ...	15,363	2,11,361	2,26,724	1,96,773	31,530	1,579

10. It will be observed that there is a small increase on the whole in the first item. Expenditure to the extent of Rupees 4,450 for the formation of an experimental Government nursery at Cocanada was incurred in the Godavery District. There was an extension of operations in nearly all the districts. In Cuddapah, the expenditure was considerable compared with that incurred in the previous year; but in Salem it was only a little more than half of that of 1872-73, as operations

were restricted so as to leave a balance for the maintenance of topes, &c., in case the revenue should suffer by the impending transfer of certain items to Imperial Revenue.

11. There is an increase of Rupees 18,978 in the second item, due to more plantations having been maintained. The increase in the fourth item was caused by the entertainment of additional establishments to look after the extension of operations and the increased area of plantations under maintenance.

12. The following abstract statement shows the area and number of trees planted in 1873-74:—

Items.	Old Plantation.		New Plantation.	
	Extent in Acres.	Number of Trees planted up to close of 1872-73.	Extent in Acres.	Number of Trees planted in 1873-74.
Jungles	253,595	482,503	582	36,083
Fuel Reserves	175,507	2,804,888	12,248	523,982
	Acres. Miles.		Acres. Miles.	
Plantations on Channel-banks	2,373 + 321	860,695	306 + 93½	382,931
Village Topes	3,622	470,494	647	182,834
Nurseries	221	181,595	5	23,052
Total ...	Acres. Miles. 435,318 + 321	48,00,175	Acres. Miles. 13,788 + 93½	11,48,882

13. Nanal Grass Fund.—The following statement shows the transactions of this fund in ten districts:—

Districts.	Balance at the beginning of the year.	Receipts.	Total.	Total Receipts of 1872-73.	Charges.	Charges of 1872-73.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Kistna	7,711	2,308	10,019	7,711	4,241	...	5,778
2. Nellore	1,074	...	1,074	1,074	211	...	863
3. Chingleput	97	...	97	97	...	...	97
4. North Arcot	102	...	102	102	...	...	102
5. Tanjore	— 451	2,106	1,655	1,787	1,180	2,238	475
6. Trichinopoly	5,785	5,214	10,999	6,647	32	862	10,967
7. Madura	469	26	495	561	299	92	196
8. Tinnevelly	— 66	4,278	4,212	3,137	1,579	3,203	2,633
9. Coimbatore	268	479	747	920	450	652	297
10. Salem	1,558	947	2,505	1,977	965	419	1,540
Total ...	16,547	15,358	31,905	24,013	8,957	7,466	22,948

14. The year opened with a balance of Rupees 16,547, and received credits to the extent of Rupees 15,358, making a total of Rupees 31,905. The expenditure amounted to Rupees 8,957, leaving a balance of Rupees 22,948.

15. The actual receipts and expenditure of the year exceed those of the previous year by Rupees 1,641 and Rupees 1,491, respectively. The increase under both the heads is small and does not call for any remark.

16. Under the orders of Government noted in the margin, this fund will cease to exist as a separate fund from the beginning of 1874-75, the receipts being transferred to "Irrigation Revenue."

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

17. Pound Fund.—The subjoined statement shows the receipts and charges of the Pound Fund:—

Districts.	Balance at the beginning of the year.	Receipts during the year.	Total.	Total Receipts of 1872-73.	Charges.				Balance.	Total Charges of 1872-73.
					Establishment and Miscellaneous.	Construction and Repair of Pounds.	Amount transferred to the Surplus Pound Fund.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	181	2,724	2,905	2,784	1,227	7	900	2,144	761	2,603
2. Vizagapatam	588	3,876	4,464	10,707	2,171	348	1,586	4,105	359	10,119
3. Godavery	1,669	14,994	16,663	30,214	3,826	460	12,080	16,366	297	28,545
4. Kistna	2,425	26,543	28,968	54,494	14,604	570	12,308	27,482	1,486	52,069
5. Nellore	35,585	21,136	56,671	52,623	7,693	1,711	20,000	29,404	27,267	17,088
6. Cuddapah	4,987	5,875	10,862	14,714	149	375	9,600	10,124	738	9,727
7. Bellary	14,618	13,398	28,016	25,875	599	743	23,372	24,714	3,302	11,257
8. Kurnool	4,270	9,392	13,662	19,890	356	311	11,168	11,835	1,827	15,620
9. Chingleput	893	5,963	6,856	7,858	3,021	461	1,116	4,598	2,258	6,965
10. North Arcot	... 683	6,631	6,631	21,348	2,255	183	4,193	6,631	... 321	21,346
11. South Arcot	2,978	10,707	11,390	14,781	6,154	330	4,585	11,069	2,772	14,098
12. Tanjore	2,603	20,923	23,901	34,037	10,015	870	10,244	21,129	2,588	31,059
13. Trichinopoly	12,631	8,492	11,095	15,430	1,697	210	6,600	8,507	2,588	12,827
14. Madura	4,101	12,924	25,555	24,255	345	1,038	12,738	14,121	11,434	11,624
15. Tinnevelly	7,140	18,700	22,801	25,186	11,585	1,078	5,100	17,763	5,038	21,085
16. Coimbatore	713	9,639	16,779	15,760	149	3,727	7,140	11,016	5,763	8,620
17. Nilgiris	1,297	895	1,608	1,265	492	17	900	1,409	199	552
18. Salem	454	13,601	14,898	11,955	6,373	188	6,958	13,519	1,379	10,658
19. Malabar	2,126	2,580	4,706	1,321	1,282	875	190	2,347	233	7,922
20. South Canara	643	1,976	2,619	8,376	142	176	... 318	318	1,658	188
Total ...	98,899	2,09,382	3,08,281	3,92,873	74,125	13,678	1,50,798	2,38,601	69,680	2,93,974

18. The actual collections were Rupees 18,600 less than those of the previous year. The decrease chiefly occurs in the districts named in the margin.

Kistna, Nellore, and North Arcot.

19. The Collector of the Kistna District explains that the decrease is owing to greater care taken by the ryots to keep their cattle from trespassing on irrigation works; 87,000 animals, however, were impounded in this district. The Collector of Nellore attributes the decrease in his district to the removal of the restriction on grazing in the reserved tracts, and the Collector of North Arcot ascribes it to the favorable character of the season, and the consequent abundance of fodder for cattle.

20. The total expenditure amounted to Rupees 2,38,601, or Rupees 55,373 less than in 1872-73, and may be classified as follows:—

—	1872-73.	1873-74.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Establishment and Miscellaneous Charges ...	92,143	74,125	...	18,018
Construction and Repair of Pounds ...	8,668	13,678	5,010	...
Amount transferred to Surplus Pound Fund ...	1,93,163	1,50,798	...	42,365
Total ...	2,93,974	2,38,601	5,010	60,383

21. The decrease under Establishment and Miscellaneous Charges is owing to—

(1.) A smaller amount of fees having been paid to pound-keepers in consequence of the falling off in the collections.

(2.) The commission paid to pound-keepers having been deducted from the receipts before paying them into the Treasury.

(3.) A reduction in miscellaneous charges from various causes.

22. The decrease under Amount transferred to the Surplus Pound Fund is owing to the surplus of only one year having been credited in the year under report, while the dues of 1871-72 and 1872-73 were brought to account in the latter year.

23. The number of pounds maintained in the several districts during the year were 5,327 as shown below:—

Districts.	Number.	Districts.	Number.
1. Ganjam	132	12. Tanjore	120
2. Vizagapatam	98	13. Trichinopoly	81
3. Godavery...	263	14. Madura	427
4. Kistna	808	15. Tinnevelly	626
5. Nellore	334	16. Coimbatore	396
6. Cuddapah	354	17. Salem	128
7. Bellary	258	18. South Canara	27
8. Kurnool	245	19. Malabar...	405
9. Chingleput	114	20. Nilgiris	6
10. North Arcot	168		
11. South Arcot	337	Total ...	5,327

Proceedings of the Madras Government, Revenue Department,
19th April 1876.

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

Districts.	Balance at the beginning of the year.	Surplus Amount transferred from the Pound Fund.	Total including Balance.	Charges.				Balance.
				Amount transferred to Government Farms.	Amount transferred to Local Funds.	Amount transferred to Municipalities.	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	...	900	900	450	450	...	900	...
2. Vizagapatam	397	1,586	1,983	636	1,124	66	1,826	157
3. Godavery	...	12,080	12,080	6,040	5,925	86	12,050	...
4. Kistna	...	12,308	12,308	5,856	5,856	...	11,712	596
5. Nellore	...	20,000	20,000	10,000	10,000	...	20,000	...
6. Cuddapah	1,700	9,600	11,300	5,650	5,650	...	11,300	...
7. Bellary	710	23,372	24,082	11,716	11,955	411	24,082	...
8. Kurnool	4,000	11,188	15,188	7,242	7,852	94	15,188	...
9. Chingleput	18	1,116	1,134	558	530	46	1,134	...
10. North Arcot	3,211	4,193	7,404	2,567	4,753	84	7,404	...
11. South Arcot	...	4,585	4,585	2,292	2,200	93	4,585	...
12. Tanjore	...	10,244	10,244	3,626	6,138	480	10,244	...
13. Trichinopoly	...	6,600	6,600	3,300	3,300	...	6,600	...
14. Madura	3,334	12,738	16,072	5,158	4,191	107	9,456	6,616
15. Tinnevelly	...	5,100	5,100	2,550	2,367	183	5,100	...
16. Coimbatore	...	7,140	7,140	3,342	3,798	...	7,140	...
17. Salem	...	6,958	6,958	3,479	3,300	179	6,958	...
18. Malabar	...	190	190	95	50	45	190	...
19. Nilgiris	...	900	900	450	...	450	900	...
Total ...	13,370	1,50,798	1,64,168	75,007	79,468	2,324	1,56,799	7,369

25. The balance at the beginning of the year was Rupees 13,370, and the amount transferred from the Pound Fund was Rupees 1,50,798 against Rupees 1,93,163 in the previous year. The cause of the decrease is explained in paragraph 22 *supra*.

26. In the case of the Vizagapatam, Bellary, Kurnool, Chingleput, North Arcot, Tanjore, and Coimbatore Districts, the amount transferred to Local and Municipal Funds exceeds the sum made over to the Government Farms, while in Madura the credit to Government Farms is more than the credit to Local Funds. This is owing to adjustments being made in 1873-74 to correct the unequal division of the Surplus Pound Fund between the Local Funds and Government Farms in 1872-73.

27. PUBLIC BUNGALOW FUND.—This fund comprises the transactions of only three Travellers' bungalows noted below:—

Travellers' Bungalow at Pondicherry.
Do. do. at Pothanore.
Do. do. at Bhowany.

28. The subjoined statement exhibits the transactions of this fund:—

Districts.	Balance at the beginning of the year.	Receipts. Fees, &c.	Receipts. Total.	Total including Balance.	Charges. Establishment, &c.	Charges. Construction and Repair of Bungalows.	Charges. Total.	Balance.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
South Arcot.	— 28	..	...	— 28	34	...	34	— 62
Coimbatore...	1,281	553	553	1,834	200	2,285	2,485	— 651
Total ...	1,253	553	553	1,806	234	2,285	2,519	— 713

29. No fees are collected at the Pondicherry Bungalow. The charge of Rupees 34 is the batta paid to the sepoy attached to the bungalow. This charge, together with the debit balance at the beginning of the year, has been ordered to be adjusted from Provincial Funds. Of the two bungalows in the Coimbatore District, that at Bhowany is occupied by a subordinate of the Public Works Department and realized Rupees 335 in rent, and that at Pothanore brought Rs. 217 in fees from travellers. The question of the transfer of the latter to Local Funds is now before Government.

G.O., Financial Department, dated 25th March 1875, No. 655.

30. In the Accountant-General's statement, the transactions of the fund are shown also against the districts noted in the margin, but they have been omitted from the reports submitted by the Collectors concerned, the transactions being in all cases, except in South Canara, simply old balances adjusted and to be adjusted. As regards South Canara, the bungalows were transferred to the Local Fund Board during the year under report, and their transactions are shown in the Local Fund report of that year.

Ganjam.
Vizagapatam.
Kistna.
Bellary.
Madura.
Nilgiris.
South Canara.
Malabar.

31. ENDOWMENT FUND.—There were under the management of Collectors, thirteen chuttrums, one lungerkhana, and one charitable tank, as shown in the subjoined statement:—

Districts.	Number of Chuttrums.	Number of Lungerkhanas.	Number of Charitable Tanks.
Kistna	...	...	1
Bellary	1	...	...
Kurnool	...	1	...
Tanjore	7	...	...
Tinnevelly	5	...	...
Total ...	13	1	1

32. The Kurnool Lungerkhana Fund consists entirely of a Government grant of Rupees 360 made out of a lapsed Yeomiah, which is expended in feeding thirty indigent persons in the town of Kurnool.

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

Districts.	Balance at the beginning of the year.	Receipts. Fixed Allowance granted by Government.	Receipts. Miscellaneous Receipts.	Receipts. Total.	Total including Balance.	Expenditure.	Balance.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Bellary	6,856	2,050	9,632	11,682	18,538	8,508	10,030
Tanjore	39,037	691	21	712	39,749	39,441	308
Tinnevelly	449	...	94	94	543	146	397
Total ...	46,342	2,741	9,747	12,488	58,830	48,095	10,735

34. The transactions in the Bellary District refer to the Munro's Chuttrum at Gooty and the dispensary established in connection with it. The chuttrum has a fixed allowance from Government of Rupees 2,050. The charges include a two years' contribution, amounting to Rupees 1,720 to the dispensary, and Rs. 600 the annual instalment credited to Government in repayment of the loan for the construction of the building. The report on the operations of the dispensary, which is for the calendar year 1873, shows that the in-patients increased from 77 in 1872 to 82 in 1873, and the out-patients from 1,001 to 1,327. The average daily attendance of in-patients was 4·78 against 3·46 in the previous year, and of out-patients 19·35 against 12·95. The institution seems to have progressed satisfactorily.

35. The fund of the Tanjore District represents the receipts and charges of seven small chuttrums under private management, but receiving grants from Government. In the accounts of 1872-73, all the transactions of the Rajahs and other chuttrums now under the management of the Local Fund Board were

included under this fund, and hence the balance appertaining to these chuttrums had to be brought in the accounts of the year under report on the receipt side, and a corresponding debit made on the expenditure side.

36. In the Accountant-General's statement are shown the balances of the Endowment Fund against the districts marginally noted, but these are omitted from the Collectors' reports. In the case of the Godavery District, the Board have in their Proceedings, dated 20th March 1875, No. 666, directed the transfer of the balance to the Local Funds of the Cocanada Circle. The balance of the Madura District was transferred to Local Funds in the year under report. As regards the balance of the Coimbatore District, Government have in their Order, Financial Department, dated 15th October 1875, No. 2,043, sanctioned its transfer to the Local Fund Board.

	Rs.
Godavery	10,965
Madura	6,406
Coimbatore	728

37. Village Service Fund.—The balance at the beginning of the year amounted to Rupees 10,08,301, and the collections during the year to Rs. 20,95,944, making a total of Rupees 31,04,245 as detailed below :—

Districts.	Balance at the beginning of the year.	Receipts. Fees under Act IV. of 1864.	Receipts. Miscellaneous.	Receipts. Total.	Total including Balance.	Expenditure.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	91	...	249	249	340	173	167
2. Godavery	1,55,274	3,51,400	...	3,51,400	5,06,674	2,38,004	2,68,670
3. Kistna	— 6,924	...	1,13,891	1,13,891	1,06,767	1,11,184	— 4,417
4. Cuddapah	143	...	687	687	830	768	61
5. Bellary	9,469	...	[illegible]	7,095	16,564	914	15,650
6. Kurnool	7,09,609	3,75,466	[illegible]	3,75,512	10,85,121	3,36,996	7,48,125
7. Chingleput	1,293	...	[illegible]	12,543	13,836	12,229	1,607
8. North Arcot	14,825	...	[illegible]	1,23,269	1,38,094	1,20,387	17,707
9. South Arcot	18,775	...	[illegible]	2,64,467	2,73,242	2,48,201	25,041
10. Tanjore	— 46,713	...	[illegible]	2,75,829	2,29,116	2,71,212	— 42,096
11. Trichinopoly	21,787	1,63,426	...	1,63,426	1,85,213	1,64,379	20,834
12. Madura	— 456	...	[illegible]	3,059	2,603	1,830	773
13. Tinnevelly	644	...	[illegible]	56,792	57,436	53,203	4,233
14. Nilgiris	...	...	163	163	163	163	...
15. Salem	1,02,236	2,35,595	...	2,35,595	3,37,741	99,516	2,38,225
16. Malabar	25,316	...	88,378	88,378	1,13,594	85,607	27,987
17. South Canara	2,932	...	33,[illegible]	33,980	36,912	29,979	6,933
Total ...	10,08,301	11,25,797	9,70,[illegible]	20,95,944	31,04,245	17,74,744	13,29,501

38. The Village Service Cess Act was in operation in the districts noted in the margin. The Act was extended simultaneously with the new settlement to nearly all the taluqs of the Salem District. In the Tinnevelly District, the Act was introduced in the Tinnevelly and Tenkasi Taluqs in Fasli 1283, under the general sanction accorded in G.O., Revenue Department, dated 18th November 1872, No. 1,574, but the Collector does not allude to the fact in his report nor does he show the amount so collected in the annual accounts, according to which the entire receipts are made up of—

Godavery, Kurnool, Trichinopoly, Salem and Tinnevelly.

	Rs.
Collection of Merahs	56,163
Miscellaneous	628
Total ...	56,791

The Collector is requested to report on this point. There is a net increase of Rupees 56,071 in the receipts over the collections of the past year.

39. There was a large decrease in Kurnool caused by delay in collections in some of the taluqs, in consequence of the absence of the Curnums on Jamabundi work ; and in Trichinopoly, the collections fell short of those of the previous year by Rupees 78,847 owing to—

(1.) There having been large collections of arrears in the previous year under Cess.

(2.) The interest on Rupees 1,50,000 invested in Government Promissory Notes not having been drawn in the year under report.

(3.) The deductions from Land Revenue in 1872-73 having been made for two Faslies, *viz.*, 1280 and 1281.

40. The Collector of the Godavery District attributes the large increase in his district to the following causes :—

1*st.*—A large amount of quit-rent on enfranchised Inams having been collected this year.

2*nd.*—The arrear demand outstanding at the commencement of the year having been realized to some extent.

3*rd.*—The punctual realization of the current demand.

41. The Collector of Salem explains that the increase is owing to the fact that the new settlement was extended to nearly all the taluqs of the district, and that the village cess was introduced with it.

42. The expenditure during the year exceeds that of the previous year by Rupees 47,396, owing to causes as hereunder particularized :—

(1.) Payments of salaries, due to village officers in the Godavery District, were made from the Village Service Fund this year, while in the last a large sum was advanced from Imperial Funds, as there was no sufficient Village Service Fund then on hand.

(2.) An increase in the salaries of village officers in the Kurnool District was sanctioned in G.Os., Nos. 714 and 707, dated 3rd May 1872 and 9th July 1873.

(3.) An instalment of the pay of village officers in the Salem District, due for 1872-73, was drawn after the close of the year.

43. Canal and Ferry Fund.—The transactions of this fund are given in the following abstract :—

Districts.	Balance at the beginning of the year.	Receipts during the year.	Total.	Expenditure.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Godavery	26,662	18,775	45,437	2,733	42,704
Kistna	2,858	3,988	6,846	1,542	5,304
Tanjore	14,527	7,141	21,668	150	21,518
Total ...	44,047	29,904	73,951	4,425	69,526

44. The receipts amounted to Rupees 29,904, which, together with the opening balance, Rupees 44,047, makes a total of Rupees 73,951. The expenditure amounted to Rupees 4,425 against Rupees 2,469 in 1872-73.

45. The slight increase under Receipts and Charges does not call for remark.

46. The number of ferries to which the Act was applied in each district was the same as in the previous year.

47. IRRIGATION CESS FUND.—The following statement gives the transactions of this fund:—

Districts.	Balance at the beginning of the year.	Receipts during the year.	Total.	Expenditure.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Trichinopoly	11,640	9,938	21,578	10,440	11,138
Madura	170	671	841	665	176
Coimbatore	21,659	12,405	34,064	10,571	23,493
Total ...	33,469	23,014	56,483	21,676	34,807

48. COCHRANE'S AND SADRAS CANAL FUND.—The receipts and charges of this fund are shown below—

		Rs.
Receipts.		
Balance on the 1st April 1873		250
Tolls, &c., collected from Boats navigating Cochrane's and Sadras Canals		43,784
	Total ...	44,034
Charg		Rs.
Excavating two Lie-byes and construc[illegible]g a tiled-shed, &c...		2,869
Maintenance and Repairs of the North[illegible] and Southern Canals in the Chingleput District		25,635
Deepening and maintaining the N[illegible]hern Canal in the Nellore District		10,739
Establishment		11,619
Miscellaneous Charges		225
		51,087
	Balance ...	— 7,053
		44,034

49. Besides the above, Rupees 20,000, made available from the Salt Budget, were expended in deepening the Northern Canal generally, wherever necessary for the easy transport of salt. The Collector reports that the result of the large outlay on the canals has been an extended navigation and an increasing revenue. The Collector of Chingleput requests that the District Engineer, Nellore, should be instructed to send him progress reports of the expenditure in that district so that he may be kept informed of the whole charges against the fund. The Board think this should be done.

50. The Board have now to explain the delay that has taken place in the submission of this report. It was chiefly caused by the orders of Government,

requiring perfect agreement of the figures of the report with those of the Accountant-General. Notwithstanding repeated instructions to Collectors on this subject, several of the reports were found to contain figures which differed from those shown in a statement furnished by the Accountant-General. To clear up the differences numerous references had to be made to Collectors and to the Accountant-General.

(A true Extract.)

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

No. 100. ORDER THEREON, 19th April 1876, No. 508.

Miscellaneous.

THE Government regret to observe that no improvement has taken place as regards the date of submission of this report, although they have been year after year noticing the great delay which occurs in its preparation in the Board's Office. All the reports but three were in before the close of 1874, and the latest has been nearly a year in the Board's Office. In the present case, the reason assigned for the delay is not satisfactory, and it is not apparent why more references should become necessary to Collectors in this than in the case of other reports. The Government desire to know when the report of 1874-75, now due, may be expected.

2. In the annexed abstract the transactions of the several Special Funds for 1873-74 are compared with those for the preceding year.

	Total.		Expenditure.		Balance.	
	1872-73.	1873-74.	1872-73.	1873-74.	1872-73.	1873-74.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Jungle Conservancy Fund ...	4,65,662	4,35,782	1,96,772	2,26,724	2,68,890	2,09,058
2. Nanul Grass Fund	24,013	31,905	7,466	8,957	16,547	22,948
3. Pound Fund	3,02,873	3,08,281	2,98,974	2,38,601	96,899	69,680
4. Public Bungalow Fund ...	2,987	1,806	2,322	2,519	665	—713
[illegible]owment Fund	2,64,998	59,457	2,17,236	48,455	47,762	[illegible]
[illegible]ge-Service Fund	[illegible]	[illegible]	[illegible]	17,74,744	10,08,301	13,29,501
7. Canal and Ferry Fund	48,516	73,951	2,469	4,425	44,047	69,526
8. Irrigation Cess Fund	54,993	56,483	19,817	21,676	35,176	34,807
9. Cochrane's and Sadras' Canal Fund	40,169	44,034	39,919	51,087	250	—7,053
Total ...	40,27,800	41,15,944	25,07,323	23,77,188	15,20,537	17,38,756

	Balance at the beginning of the Year.		Receipts during the Year.		Balance.	
	1872-73.	1873-74.	1872-73.	1873-74.	1872-73.	1873-74.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Jungle Conservancy Fund ...	2,88,327	2,68,890	1,77,335	1,66,892	4,65,662	4,35,782
2. Nanul Grass Fund	10,296	16,547	13,717	15,358	24,013	31,905
3. Pound Fund	1,64,891	98,899	2,27,982	2,09,382	3,92,873	3,08,281
4. Public Bungalow Fund ...	1,926	1,263	1,061	553	2,987	1,806
[illegible]owment Fund	63,018	46,592	1,96,980	12,865	2,59,998	59,457
[illegible]ge-Service Fund	[illegible]	10,05,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
7. Canal and Ferry Fund	19,482	44,047	27,034	29,904	46,516	73,951
8. Irrigation Cess Fund	28,994	33,469	25,999	23,014	54,993	56,483
9. Cochrane's and Sadras' Canal Fund	3,337	250	36,832	43,784	40,169	44,034
Total ...	12,81,047	15,18,248	27,46,813	25,97,696	40,27,800	41,15,944

3. *Jungle Conservancy Fund.*—The Board state that the figures relating to this fund, as given by them, do not include Rs. 753 shown in the Accountant-General's account against the Madras District, and it is explained, in paragraph 5 of their Proceedings, that the amount represents the sale-proceeds of fire-wood trees in tank-beds, and banks, and on Government lands, and should, under the orders noted in the margin, be partly credited to "Irrigation Revenue, Miscellaneous," and partly to "Land-revenue, Miscellaneous." The Government observe that, had the Board's Proceedings on the subject, dated 11th August 1875, No. 2,248, been communicated to the Accountant-General, the difference between the Collector's and the Accountant-General's returns noticed by the Board would not have occurred; and they are not sure whether the item "sale-proceeds of trees on Government lands" should not be credited to the Jungle Conservancy Fund under paragraph 3 of G.O., 4th December 1875, No. 1,748. On this point the Board will report again separately.

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

4. The receipts of the Jungle Conservancy Fund for 1873-74 fell short of those for 1872-73 by Rs. 10,443. This decrease is found distributed among various districts, and is the net result arrived at after allowing for increases in seven. The principal reasons assigned for the short receipts are not important, and are not such as permanently to affect the Jungle Conservancy revenue. The reduction of the rate of seigniorage on fuel, ordered in G.O., 31st October 1873, No. 1,225, does not appear to have influenced the receipts to any very considerable extent, it being considered not to have affected the three districts* in which the decrease has been large. In future, a statement showing the *particulars* of the receipts from the various sources, as rent, seigniorage, sale of trees, &c., under Jungle Conservancy in each district should be appended to the Board's review, and will prove highly useful for purposes of reference.

* Nellore.
Coimbatore.
Salem.

5. The charges show a net increase of Rs. 29,952 over those for 1872-73, owing chiefly to larger outlay having been incurred on the improvement and maintenance of existing topes, and to proportionate increase in the cost of supervision and management, &c. There appears to have been an extension of planting operations in nearly all the districts, and notably so in Coimbatore and Trichinopoly. Nearly 11½ lakhs of trees are reported to have been planted during the year on about 13,800 acres.

6. The result of short receipts and larger outlay, as above noticed, has been to reduce the balance at the beginning of the year from Rs. 2,88,327 to Rs. 2,09,058 at its close. It is observed that the Nellore and Salem balances are still high. Probably, steps were taken in 1874-75 for their utilisation.

	Balances at the close of the Year	
	1872-73.	1873-74.
Nellore	71,081	77,367
Salem	49,555	47,168

7. The transactions of the Nanul Grass Fund were not important, and do not call for remark. It has been decided to transfer to Irrigation revenue the receipts heretofore credited to this fund by the Government orders noted in the margin.

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

8. The Pound Fund collections and the charges fell short of those of the previous year by Rs. 18,600 and 55,37[illegible] respectively; but the number of pounds maintained rose from 5,049 to 5,327, and the inequalities in the distribution of the surplus funds between Government farms and Local and Municipal Funds in former years were adjusted during the year.

9. The Bungalow Fund existed only in name. The Pondicherry bungalow originally built by a native gentleman who was Sheristadar in the South Arcot District, and maintained by his agent from endowments set apart for the purpose by him, will no longer belong to the Bungalow Fund, as it has been decided to leave it entirely to the management of the heirs of the founder, *vide*., G.O., 25th March 1875, No. 655, Financial Department. The bungalow at Pothanore has been transferred to the Local Fund Board, and report has been called for in regard to that at Bowany in paragraph 8 of G.O., dated 25th January 1876, No. 104.

10. The delay in the adjustment of the old balances referred to in paragraph 30 of the Board's Proceedings is not explained. It is presumed that when the institutions have been transferred to Local Fund Boards and Municipalities, the balances have been made over to these bodies. If this was done, the necessity for retaining these balances in the Bungalow Fund Account of the Accountant-General is not apparent.

11. The Village Service Fund increases with the introduction of the cess under the Act into the districts to which the settlement operations are extended. During the year the cess was introduced into all the taluqs in Salem and two taluqs in Tinnevelly. The balances in Godavery, Kurnool, and Salem, are very large; but attention having been called to them since the close of the year, steps are doubtless taken to utilise them. Proposals from Kurnool and Salem have been lately received and sanctioned by Government.

	Rs.
Godavery	2,68,870
Kurnool	7,48,125
Salem	2,38,225

Vide G.O., 3rd March 1875, No. 348.
" " 11th Nov. " " 1,619.

12. A deficit in the Cochrane's and [illegible]ras' Canal Fund of Rs. 7,053 appears in the account given in paragraph 48 of the Board's Proceedings. It is not stated how it was met.

(T[illegible]ract.)

(Sig[illegible]) D. F. CARMICHAEL,
Secretary to Government.

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

Exd. W. H. French.

No. 209.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 25th January 1876.

Read the following Reports:—

From the Collector	of Ganjam,	dated	28th September	1874,	No. 1,978.
,, ,,	of Vizagapatam,	,,	19th ,,	,,	,, 1,349.
,, ,,	of Godavery,	,,	12th October	,,	,, 356.
,, ,,	of Kistna,	,,	28th September	,,	,, 1,617.
,, ,,	of Nellore,	,,	11th November	,,	,, 2,657.
,, ,,	of Cuddapah,	,,	21st ,,	,,	,, 260.
,, ,,	of Bellary,	,,	20th ,, and 3rd June	,,	Nos. 417 and 169.
,, ,,	of Kurnool,	,,	11th June	,,	No. 213.
,, ,,	of Chingleput,	,,	27th November	,,	,, 661.
,, ,,	of North Arcot,	,,	11th December	,,	,, 684.
,, ,,	of South Arcot,	,,	10th September	,,	,, 479.
,, ,,	of Tanjore,	,,	5th December	,,	,, 367.
,, ,,	of Trichinopoly,	,,	12th January	1875,	,, 7.
,, ,,	of Madura,	,,	28th August	1874,	,, 289.
,, ,,	of Tinnevelly,	,,	19th ,,	,,	,, 414.
,, ,,	of Coimbatore,	,,	23rd February	1875,	,, 44.
,, Commissioner	of Nilgiris,	,,	30th June	1874,	,, 61.
,, the Collector	of Salem,	,,	30th May	,,	,, 200.
,, ,,	of South Canara,	,,	30th September	,,	,, 2,018.
,, ,,	of Malabar,	,,	13th January	1875,	,, 5.

* 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 Special Local Funds* under their control for the year 1873-74.

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

Funds.	Balance at the beginning of the year.	Receipts during the year.	Total.	Expenditure.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Jungle Conservancy Fund	2,68,890	1,66,892	4,35,782	2,26,724	2,09,058
2. Nanal Grass Fund	16,547	15,358	31,905	8,957	22,948
3. Pound Fund	98,899	2,09,382	3,08,281	2,38,601	69,680
4. Public Bungalow Fund	1,253	553	1,806	2,519	— 713
5. Endowment Fund	46,592	12,865	59,457	48,455	11,002
6. Village Service Fund	16,08,301	20,95,944	31,04,245	17,74,744	13,29,501
7. Canal and Ferry Fund	44,047	29,904	73,951	4,425	69,526
8. Irrigation Cess Fund	33,469	23,014	56,483	21,676	34,807
9. Cochrane's and Sadras Canal Fund	250	43,784	44,034	51,087	— 7,053
Total ...	15,18,248	25,97,696	41,15,944	23,77,188	17,38,756

These figures agree with those of the Accountant-General after excluding certain special items which will be noticed when reviewing the transactions of the several funds. The total receipts from all sources including the balance on the 1st April 1873 amounted to Rupees 41,15,944, and the charges to Rupees 23,77,188, leaving a balance of Rupees 17,38,756.

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

4. Jungle Conservancy Fund.—The statement given below shows the Districtwar particulars of receipts and charges of this fund:—

Districts.	Balance at the beginning of the year.	Receipts during the year.	Total Receipts of 1872-73.	Charges. By P. W. D.	Charges. By R. D.	Charges. Total.	Total Charges of 1872-73.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	1,053	80	1,133	—	267	267	343	856
2. Vizagapatam	311	59	370	—	763	763	655	7
3. Godavery	11,804	2,033	13,837	—	4,831	4,831	283	9,006
4. Kistna	4,728	13,924	18,652	10,349	7,027	17,376	17,187	1,466
5. Nellore	71,081	17,475	88,556	375	20,814	21,189	20,940	77,567
6. Cuddapah	13,128	10,328	23,456	—	22,420	22,420	2,456	6,036
7. Bellary	2,718	6,527	9,245	—	6,356	6,356	3,946	2,254
8. Kurnool	5,331	4,314	9,645	—	9,424	9,424	6,221	2,149
9. Chingleput	6,144	2,612	8,756	—	6,026	6,026	1,917	1,553
10. North Arcot	14,953	12,962	27,915	—	13,210	13,210	11,810	14,705
11. South Arcot	14,980	7,761	22,741	89	13,554	13,643	13,525	— 282
12. Tanjore	13,046	6,855	19,901	286	1,903	2,189	2,269	17,632
13. Trichinopoly	14,710	7,181	21,891	4,238	7,181	11,419	5,189	10,472
14. Madura	9,314	3,433	12,747	—	4,383	4,383	6,277	6,365
15. Tinnevelly	10,183	5,415	15,598	—	17,609	17,609	14,947	659
16. Coimbatore	9,638	12,968	22,606	166	17,316	17,482	11,205	5,353
17. Nilgiris	7,997	13,925	21,922	...	17,444	17,444	14,722	3,579
18. Salem	49,553	28,304	77,859	...	30,601	30,601	40,388	47,168
19. South Canara	103	632	735	...	411	411	541	314
Total ...	2,68,890	1,66,892	4,35,782	15,503	2,11,361	2,26,864	1,96,772	2,09,058

5. The balance at the beginning of the year was Rupees 2,68,890, and the actual collections during the year aggregated Rupees 1,66,892, making a total of Rupees 4,35,782. The total expenditure amounted to Rupees 2,26,724, leaving a balance of Rupees 2,09,058. These figures do not include the balance* and receipts of the fund shown against the Madras District in the Accountant-General's Statement. Rs. 753 are made up of the sale-proceeds of firewood trees in tank beds and banks and on Government lands. Up to 30th June 1862, the receipts from these sources were credited to "Land Revenue, Miscellaneous" but by some mistake they were then brought under the Jungle Conservancy Fund. In their Proceedings, dated 11th August 1875, No. 2,248, the Board directed the Collector to separate the collections realized

	Rs.
* Balance	748
Receipts in 1873-74	5
Total ...	753

as sale-proceeds of firewood trees in tank beds and banks from those on Government lands and credit the former sum to "Irrigation Revenue, Miscellaneous," and the latter amount to "Land Revenue, Miscellaneous."

6. The actual receipts of the year were Rupees 10,443 less than those of the previous year, the result of a gross increase of Rupees 14,038 against a gross decrease of Rupees 24,481. The increase occurs in seven districts, but is large only in one, *viz.*, the Cuddapah District, in which it is due chiefly to the credit of recoveries of advances made to the Sub-Collector. The decrease is large in the Nellore, Coimbatore and Salem Districts, and is owing to—

(1.) There being no arrears of rents of jungles at the commencement of the year as was the case in 1872-73.

(2.) Short collections of rent of palmyra trees.

(3.) Decrease in sale of trees and recoveries of advances.

7. The decrease in the case of the other districts was caused chiefly as follows:—

(1.) Adoption of the old rate of seigniorage on fuel at 6 Annas per 1,000 lbs., as per G.O., Revenue Department, dated 31st October 1873, No. 1,225.

(2.) Fewer sales of trees in the year than in the previous one, when there were large sales of trees blown down by the cyclone or heavy rains of 1872.

8. The expenditure on the whole was Rupees 29,952 more than in 1872-73. This was the result of a gross increase of Rupees 59,254 in the case of fourteen districts, and a gross decrease of Rupees 29,302 in five districts. The net increase under Expenditure may be attributed generally to larger outlay on the improvement and maintenance of the existing topes.

9. The expenditure may be classified as follows:—

Items.	Charges. By P. W. D.	Charges. By R. D.	Charges. Total.	Total Expenditure of 1872-73.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Formation of fresh Plantations and Topes ...	1,470	81,877	83,347	79,214	4,133	...
2. Improvement and Maintenance of existing Topes	10,296	49,938	60,234	41,256	18,978	...
3. Commission for Collection	...	3,739	3,739	3,445	294	...
4. Establishment	...	41,272	41,272	33,758	7,514	...
5. Cost of Public Works Supervision	2,859	...	2,859	2,248	611	...
6. Miscellaneous Charges including Advances...	738	34,535	35,273	36,852	...	1,579
Total ...	15,363	2,11,361	2,26,724	1,96,773	31,530	1,579

10. It will be observed that there is a small increase on the whole in the first item. Expenditure to the extent of Rupees 4,450 for the formation of an experimental Government nursery at Cocanada was incurred in the Godavery District. There was an extension of operations in nearly all the districts. In Cuddapah, the expenditure was considerable compared with that incurred in the previous year; but in Salem it was only a little more than half of that of 1872-73, as operations

were restricted so as to leave a balance for the maintenance of topes, &c., in case the revenue should suffer by the impending transfer of certain items to Imperial Revenue.

11. There is an increase of Rupees 18,978 in the second item, due to more plantations having been maintained. The increase in the fourth item was caused by the entertainment of additional establishments to look after the extension of operations and the increased area of plantations under maintenance.

12. The following abstract statement shows the area and number of trees planted in 1873-74 :—

Items.	Old Plantation.		New Plantation.	
	Extent in Acres.	Number of Trees planted up to close of 1872-73.	Extent in Acres.	Number of Trees planted in 1873-74.
Jungles	253,595	482,503	582	36,083
Fuel Reserves	175,507	2,804,888	12,248	523,982
	Acres. Miles.		Acres. Miles.	
Plantations on Channel-banks	2,373 + 321	860,695	306 + 93½	382,931
Village Topes	3,622	470,494	647	182,834
Nurseries	221	181,595	5	23,052
Total ...	Acres. Miles. 435,318 + 321	48,00,175	Acres. Miles. 13,788 + 93½	11,48,882

13. Nanal Grass Fund.—The following statement shows the transactions of this fund in ten districts :—

Districts.	Balance at the beginning of the year.	Receipts.	Total.	Total Receipts of 1872-73.	Charges.	Charges of 1872-73.	Balance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Kistna	7,711	2,308	10,019	7,711	4,241	...	5,778
2. Nellore	1,074	...	1,074	1,074	211	...	863
3. Chingleput	97	...	97	97	...	...	102
4. North Arcot	102	...	102	102	...	...	475
5. Tanjore	— 451	2,106	1,655	1,787	1,180	2,238	10,967
6. Trichinopoly	5,785	5,214	10,999	6,647	32	862	196
7. Madura	469	26	495	561	299	92	2,633
8. Tinnevelly	— 66	4,278	4,212	3,137	1,579	3,203	297
9. Coimbatore	268	479	747	920	450	652	1,540
10. Salem	1,558	947	2,505	1,977	965	419	
Total ...	16,547	15,358	31,905	24,013	8,957	7,466	22,948

14. The year opened with a balance of Rupees 16,547, and received credits to the extent of Rupees 15,358, making a total of Rupees 31,905. The expenditure amounted to Rupees 8,957, leaving a balance of Rupees 22,948.

15. The actual receipts and expenditure of the year exceed those of the previous year by Rupees 1,641 and Rupees 1,491, respectively. The increase under both the heads is small and does not call for any remark.

16. Under the orders of Government noted in the margin, this fund will cease to exist as a separate fund from the beginning of 1874-75, the receipts being transferred to "Irrigation Revenue."

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

17. Pound Fund.—The subjoined statement shows the receipts and charges of the Pound Fund :—

Pound Fund.

Districts.	Balance at the beginning of the year.	Receipts during the year.	Total.	Total Receipts of 1872-73.	Charges.			Total Charges of 1872-73.	Balance.
					Establishment and Miscellaneous.	Construction and Repair of Pounds.	Amount transferred to the Surplus Pound Fund.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	181	2,724	2,905	2784	1,237	7	900	2,144	761
2. Vizagapatam	588	3,876	4,464	10707	2,171	348	1,586	4,105	359
3. Godavery	1,669	14,994	16,663	30214	3,826	460	12,080	16,366	297
4. Kistna	2,425	26,543	28,968	54494	14,604	570	12,308	27,482	1,486
5. Nellore	85,535	21,136	56,671	52623	7,693	1,711	20,000	29,404	27,267
6. Cuddapah	4,967	5,875	10,862	14714	149	375	9,600	10,124	738
7. Bellary	14,618	13,398	28,016	25875	599	743	23,372	24,714	3,302
8. Kurnool	4,270	9,392	13,662	19890	336	311	11,188	11,835	1,827
9. Chingleput	893	5,963	6,856	7858	3,021	461	1,116	4,598	2,258
10. North Arcot	...	6,631	6,631	21348	2,255	183	4,193	6,631	...
11. South Arcot	683	10,707	11,390	14781	6,154	330	4,585	11,069	321
12. Tanjore	2,978	20,923	23,901	34037	10,015	870	10,244	21,129	2,772
13. Trichinopoly	2,603	8,492	11,095	15430	1,697	210	6,600	8,507	2,588
14. Madura	12,631	12,924	25,555	24255	345	1,038	12,738	14,121	11,434
15. Tinnevelly	4,101	18,700	22,801	25186	11,585	1,078	5,100	17,763	5,038
16. Coimbatore	7,140	9,639	16,779	15760	149	3,727	7,140	11,016	5,763
17. Nilgiris	713	895	1,608	1,268	492	17	900	1,409	199
18. Salem	1,297	13,601	14,898	11,953	6,373	188	6,958	13,519	1,379
19. Malabar	454	2,126	2,580	1,32	1,282	875	190	2,347	233
20. South Canara	1,133	843	1,976	837	142	176	...	318	1,658
Total ...	98,899	2,09,382	3,08,281	3,92,87	74,125	13,678	1,50,798	2,38,601	69,680

18. The actual collections were Rupees 18,600 less than those of the previous year. The decrease chiefly occurs in the districts named in the margin.

Kistna, Nellore, and North Arcot.

19. The Collector of the Kistna District explains that the decrease is owing to greater care taken by the ryots to keep their cattle from trespassing on irrigation works; 87,000 animals, however, were impounded in this district. The Collector of Nellore attributes the decrease in his district to the removal of the restriction on grazing in the reserved tracts, and the Collector of North Arcot ascribes it to the favorable character of the season, and the consequent abundance of fodder for cattle.

20. The total expenditure amounted to Rupees 2,38,601, or Rupees 55,373 less than in 1872-73, and may be classified as follows:—

——	1872-73.	1873-74.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Establishment and Miscellaneous Charges ...	92,143	74,125	...	18,018
Construction and Repair of Pounds	8,668	13,678	5,010	...
Amount transferred to Surplus Pound Fund ...	1,93,163	1,50,798	...	42,365
Total ...	2,93,974	2,38,601	5,010	60,383

21. The decrease under Establishment and Miscellaneous Charges is owing to—

(1.) A smaller amount of fees having been paid to pound-keepers in consequence of the falling off in the collections.

(2.) The commission paid to pound-keepers having been deducted from the receipts before paying them into the Treasury.

(3.) A reduction in miscellaneous charges from various causes.

22. The decrease under Amount transferred to the Surplus Pound Fund is owing to the surplus of only one year having been credited in the year under report, while the dues of 1871-72 and 1872-73 were brought to account in the latter year.

23. The number of pounds maintained in the several districts during the year were 5,327 as shown below:—

Districts.	Number.	Districts.	Number.
1. Ganjam	132	12. Tanjore	120
2. Vizagapatam	98	13. Trichinopoly	81
3. Godavery...	263	14. Madura	427
4. Kistna	808	15. Tinnevelly	626
5. Nellore	334	16. Coimbatore	396
6. Cuddapah	354	17. Salem	128
7. Bellary	258	18. South Canara	27
8. Kurnool	245	19. Malabar...	405
9. Chingleput	114	20. Nilgiris	6
10. North Arcot	168		
11. South Arcot	337	Total ...	5,327

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

Districts.	Balance at the beginning of the year.	Surplus Amount transferred from the Pound Fund.	Total including Balance.	Charges. Amount transferred to Government Farms.	Amount transferred to Local Funds.	Amount transferred to Municipalities.	Total	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	...	900	900	450	450	...	900	...
2. Vizagapatam	397	1,586	1,983	636	1,124	66	1,826	157
3. Godavery	...	12,080	12,080	6,040	5,925	86	12,080	...
4. Kistna	...	12,308	12,308	5,856	5,856	...	11,712	596
5. Nellore	...	20,000	20,000	10,000	10,000	...	20,000	...
6. Cuddapah	1,700	9,600	11,300	5,650	5,650	...	11,300	...
7. Bellary	710	23,372	24,082	11,716	11,955	411	24,082	...
8. Kurnool	4,000	11,188	15,188	7,242	7,852	94	15,188	...
9. Chingleput	18	1,116	1,134	558	530	46	1,134	...
10. North Arcot	3,211	4,193	7,404	2,567	4,753	84	7,404	...
11. South Arcot	...	4,585	4,585	2,292	2,200	93	4,585	...
12. Tanjore	...	10,244	10,244	3,626	6,138	480	10,244	...
13. Trichinopoly	...	6,600	6,600	3,300	3,300	...	6,600	...
14. Madura	3,334	12,738	16,072	5,158	4,191	107	9,456	6,616
15. Tinnevelly	...	5,100	5,100	2,550	2,367	183	5,100	...
16. Coimbatore	...	7,140	7,140	3,342	3,798	...	7,140	...
17. Salem	...	6,958	6,958	3,479	3,300	179	6,958	...
18. Malabar	...	190	190	95	50	45	190	...
19. Nilgiris	...	900	900	450	...	450	900	...
Total ...	13,370	1,50,798	1,64,168	75,007	79,468	2,324	1,56,799	7,369

25. The balance at the beginning of the year was Rupees 13,370, and the amount transferred from the Pound Fund was Rupees 1,50,798 against Rupees 1,93,163 in the previous year. The cause of the decrease is explained in paragraph 22 *supra*.

26. In the case of the Vizagapatam, Bellary, Kurnool, Chingleput, North Arcot, Tanjore, and Coimbatore Districts, the amount transferred to Local and Municipal Funds exceeds the sum made over to the Government Farms, while in Madura the credit to Government Farms is more than the credit to Local Funds. This is owing to adjustments being made in 1873-74 to correct the unequal division of the Surplus Pound Fund between the Local Funds and Government Farms in 1872-73.

27. PUBLIC BUNGALOW FUND.—This fund comprises the transactions of only three Travellers' bungalows noted below:—

Travellers' Bungalow at Pondicherry.
Do. do. at Pothanore.
Do. do. at Bhowany.

28. The subjoined statement exhibits the transactions of this fund:—

Districts.	Balance at the beginning of the year.	Receipts.		Total including Balance.	Charges.		Total.	Balance.
		Fees, &c.	Total.		Establishment, &c.	Construction and Repair of Bungalows.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
South Arcot	— 28							— 60
Coimbatore	1,281	553	553	1,834	200	2,285	2,485	651
Total ...	1,253	553	553	1,806	234	2,285	2,519	— 713

29. No fees are collected at the Pondicherry Bungalow. The charge of Rupees 34 is the batta paid to the sepoy attached to the bungalow. This charge, together with the debit balance at the beginning of the year, has been ordered to be adjusted from Provincial Funds. Of the two bungalows in the Coimbatore District, that at Bhowany is occupied by a subordinate of the Public Works Department and realized Rupees 335 in rent, and that at Pothanore brought Rs. 217 in fees from travellers. The question of the transfer of the latter to Local Funds is now before Government.

G.O., Financial Department, dated 25th March 1875, No. 655.

30. In the Accountant-General's statement, the transactions of the fund are shown also against the districts noted in the margin, but they have been omitted from the reports submitted by the Collectors concerned, the transactions being in all cases, except in South Canara, simply old balances adjusted and to be adjusted. As regards South Canara, the bungalows were transferred to the Local Fund Board during the year under report, and their transactions are shown in the Local Fund report of that year.

Ganjam.
Vizagapatam.
Kistna.
Bellary.
Madura.
Nilgiris.
South Canara.
Malabar.

31. ENDOWMENT FUND.—There were under the management of Collectors, thirteen chuttrums, one lungerkhana, and one charitable tank, as shown in the subjoined statement:—

Districts.	Number of Chuttrums.	Number of Lungerkhanas.	Number of Charitable Tanks.
Kistna	...	...	1
Bellary	1	...	...
Kurnool	...	1	...
Tanjore	7	...	...
Tinnevelly	5	...	...
Total ...	13	1	1

32. The Kurnool Lungerkhana Fund consists entirely of a Government grant of Rupees 360 made out of a lapsed Yeomiah, which is expended in feeding thirty indigent persons in the town of Kurnool.

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

Districts.	Balance at the beginning of the year.	Receipts.			Total including Balance.	Expenditure.	Balance.
		Fixed Allowance granted by Government.	Miscellaneous Receipts.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bellary	6,856	2,050	9,632	11,682	18,538	8,508	10,030
Tanjore	39,037	691	21	712	39,749	39,441	308
Tinnevelly	449	...	94	94	543	146	397
Total ...	46,342	2,741	9,747	12,488	58,830	48,095	10,735

34. The transactions in the Bellary District refer to the Munro's Chuttrum at Gooty and the dispensary established in connection with it. The chuttrum has a fixed allowance from Government of Rupees 2,050. The charges include a two years' contribution, amounting to Rupees 1,720 to the dispensary, and Rs. 600 the annual instalment credited to Government in repayment of the loan for the construction of the building. The report on the operations of the dispensary, which is for the calendar year 1873, shows that the in-patients increased from 77 in 1872 to 82 in 1873, and the out-patients from 1,001 to 1,327. The average daily attendance of in-patients was 4·78 against 3·46 in the previous year, and of out-patients 19·35 against 12·95. The institution seems to have progressed satisfactorily.

35. The fund of the Tanjore District represents the receipts and charges of seven small chuttrums under private management, but receiving grants from Government. In the accounts of 1872-73, all the transactions of the Rajahs and other chuttrums now under the management of the Local Fund Board were

included under this fund, and hence the balance appertaining to these chuttrums had to be brought in the accounts of the year under report on the receipt side, and a corresponding debit made on the expenditure side.

36. In the Accountant-General's statement are shown the balances of the Endowment Fund against the districts marginally noted, but these are omitted from the Collectors' reports. In the case of the Godavery District, the Board have in their Proceedings, dated 20th March 1875, No. 666, directed the transfer of the balance to the Local Funds of the Cocanada Circle. The balance of the Madura District was transferred to Local Funds in the year under report. As regards the balance of the Coimbatore District, Government have in their Order, Financial Department, dated 15th October 1875, No. 2,043, sanctioned its transfer to the Local Fund Board.

	Rs.
Godavery	10,965
Madura	6,406
Coimbatore	728

37. VILLAGE SERVICE FUND.—The balance at the beginning of the year amounted to Rupees 10,08,301, and the collections during the year to Rs. 20,95,944, making a total of Rupees 31,04,245 as detailed below :—

Districts.	Balance at the beginning of the year.	Receipts. Fees under Act IV. of 1864.	Receipts. Miscellaneous.	Receipts. Total.	Total including Balance.	Expenditure.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ganjam	91	...	249	249	340	173	167
2. Godavery	1,55,274	3,51,409	...	3,51,409	5,06,674	2,38,004	2,68,670
3. Kistna	— 6,924	...	1,13,691	1,13,691	1,06,767	1,11,184	— 4,417
4. Cuddapah	143	...	687	687	830	768	62
5. Bellary	9,469	...	7,095	7,095	16,564	914	15,650
6. Kurnool	7,09,609	2,75,466	46	...	3,75,512	10,85,121	3,36,996
7. Chingleput	1,293	...	12,543	12,543	13,836	12,229	1,607
8. North Arcot	14,825	...	1,23,203	1,23,203	1,38,034	1,20,387	17,707
9. South Arcot	18,775	...	2,54,467	2,54,467	2,73,242	2,48,201	25,041
10. Tanjore	— 46,718	...	2,75,829	2,75,829	2,29,116	2,71,212	— 42,096
11. Trichinopoly	21,787	1,63,426	...	1,63,426	1,85,213	1,64,379	20,834
12. Madura	— 456	...	3,059	3,059	2,603	1,830	773
13. Tinnevelly	644	...	56,792	56,792	57,436	53,203	4,233
14. Nilgiris	...	...	162	162	162	162	...
15. Salem	1,02,236	2,35,505	...	2,35,505	3,37,741	99,516	2,38,225
16. Malabar	25,316	...	88,278	88,278	1,13,594	85,607	27,987
17. South Canara	2,932	...	33,980	33,980	36,912	29,979	6,933
Total ...	10,08,301	11,25,797	9,70,147	20,95,944	31,04,245	17,74,744	13,29,501

38. The Village Service Cess Act was in operation in the districts noted in the margin. The Act was extended simultaneously with the new settlement to nearly all the taluqs of the Salem District. In the Tinnevelly District, the Act was introduced in the Tinnevelly and Tenkasi Taluqs in Fasli 1283, under the general sanction accorded in G.O., Revenue Department, dated 18th November 1872, No. 1,574, but the Collector does not allude to the fact in his report nor does he show the amount so collected in the annual accounts, according to which the entire receipts are made up of—

Godavery, Kurnool, Trichinopoly, Salem and Tinnevelly.

	Rs.
Collection of Merahs	56,163
Miscellaneous	628
Total ...	56,791

The Collector is requested to report on this point. There is a net increase of Rupees 56,071 in the receipts over the collections of the past year.

39. There was a large decrease in Kurnool caused by delay in collections in some of the taluqs, in consequence of the absence of the Curnums on Jamabundi work ; and in Trichinopoly, the collections fell short of those of the previous year by Rupees 78,847 owing to—

(1.) There having been large collections of arrears in the previous year under Cess.

(2.) The interest on Rupees 1,50,000 invested in Government Promissory Notes not having been drawn in the year under report.

(3.) The deductions from Land Revenue in 1872-73 having been made for two Faslies, *viz.*, 1280 and 1281.

40. The Collector of the Godavery District attributes the large increase in his district to the following causes :—

1*st.*—A large amount of quit-rent on enfranchised Inams having been collected this year.

2*nd.*—The arrear demand outstanding at the commencement of the year having been realized to some extent.

3*rd.*—The punctual realization of the current demand.

41. The Collector of Salem explains that the increase is owing to the fact that the new settlement was extended to nearly all the taluqs of the district, and that the village cess was introduced with it.

42. The expenditure during the year exceeds that of the previous year by Rupees 47,396, owing to causes as hereunder particularized :—

(1.) Payments of salaries, due to village officers in the Godavery District, were made from the Village Service Fund this year, while in the last a large sum was advanced from Imperial Funds, as there was no sufficient Village Service Fund then on hand.

(2.) An increase in the salaries of village officers in the Kurnool District was sanctioned in G.Os., Nos. 714 and 707, dated 3rd May 1872 and 9th July 1873.

(3.) An instalment of the pay of village officers in the Salem District, due for 1872-73, was drawn after the close of the year.

43. CANAL AND FERRY FUND.—The transactions of this fund are given in the following abstr[illegible]

Districts.	Balance at the beginning of the year.	Receipts during the year.	Total.	Expenditure.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Godavery	26,662	18,775	45,437	2,733	42,704
Kistna	2,858	3,988	6,846	1,542	5,304
Tanjore	14,527	7,141	21,668	150	21,518
Total ...	44,047	29,904	73,951	4,425	69,526

44. The receipts amounted to Rupees 29,904, which, together with the opening balance, Rupees 44,047, makes a total of Rupees 73,951. The expenditure amounted to Rupees 4,425 against Rupees 2,469 in 1872-73.

45. The slight increase under Receipts and Charges does not call for remark.

46. The number of ferries to which the Act was applied in each district was the same as in the previous year.

47. Irrigation Cess Fund.—The following statement gives the transactions of this fund :—

Districts.	Balance at the beginning of the year.	Receipts during the year.	Total.	Expenditure.	Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Trichinopoly	11,640	9,938	21,578	10,440	11,138
Madura	170	671	841	665	176
Coimbatore	21,659	12,405	34,064	10,571	23,493
Total ...	33,469	23,014	56,483	21,676	34,807

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

Receipts.		Rs.
Balance on the 1st April 1873		250
Tolls, &c., collected from Boats navigating Cochrane's and Sadras Canals		43,784
	Total ...	44,034
Charges.	Rs.	
Excavating two Lie-byes and constructing a tiled-shed, &c...	2,869	
Maintenance and Repairs of the Northern and Southern Canals in the Chingleput District	25,635	
Deepening and maintaining the Northern Canal in the Nellore District	10,739	
Establishment	11,619	
Miscellaneous Charges	225	
		51,087
Balance ...		— 7,053
		44,034

49. Besides the above, Rupees 20,000, made availa[illegible]rom the Salt Budget, were expended in deepening the Northern Canal generally, wherever necessary for the easy transport of salt. The Collector reports that the result of the large outlay on the canals has been an extended navigation and an increasing revenue. The Collector of Chingleput requests that the District Engineer, Nellore, should be instructed to send him progress reports of the expenditure in that district so that he may be kept informed of the whole charges against the fund. The Board think this should be done.

50. The Board have now to explain the delay that has taken place in the submission of this report. It was chiefly caused by the orders of Government, requiring perfect agreement of the figures of the report with those of the Accountant-General. Notwithstanding repeated instructions to Collectors on this subject, several of the reports were found to contain figures which differed from those shown in a statement furnished by the Accountant-General. To clear up the differences numerous references had to be made to Collectors and to the Accountant-General.

(A true Extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department.

Copy to all Collectors.
" to the Accountant-General.

Ed. W. H. French.

Revenue Department

No. 504

Proceedings of the Madras Government

Under date the 19th April 1876

Read Proceedings of
the Board of Revenue dated
25th January 1876 No. 209.

The Government regret
to observe that no improvement
has taken place as regards the
date of submission of this report
although they have been year
after year noticing the great
delay which occurs in its
preparation in the Board's
office. The reasons assigned
for the delay is not satis-
factory, and it is not apparent
why more references should
become necessary to Collectors
in this than in the case of other
reports.

2. In the annexed abstract the
transactions of the several Special Funds
for 1873/74 are compared with those for the
preceding year.

No. 651

Revenue 1876. Sept.

Board of Revenue,

MADRAS:

PROCEEDINGS, 25TH JANUARY 1876, No. 209.

Encl.

Received 10th February 1876

JANUARY.

No. 209.

Special Local Funds—under Board's control.—Submitting to Government report on the operations of — for 1873-74.

	Balance beginning of the year 1872-73.	Receipts during the year 1872-73	Total 1872-73	Expenditure 1873-74	Balance 1873-74
1 Jungle Conservancy Fund.	288327	268890	465662	435782	196772
2 Naval grant Fund	10296	16547	24013	31905	7466
3 Canal Fund	164891	98899	392873	308281	293974
4 Public Bungalow Fund	1926	1253	2987	1806	2322
Settlement Fund	218	1239	1457	1457	
6 Village service Fund	695776	1008301	2735649	1042445	1727348
7 Canal & Ferry Fund	19482	44047	73951	24869	44325
8 Irrigation Cess Fund	28994	35469	56483	19817	21676
9 Cocoanut & Sudras Canal Fund.	3337	250	40169	44034	39919
Total	1281047	1514944	4027860	4115944	2507323

	Balance beginning of the year 1872-73.	Receipts during the year 1872-73	Total 1872-73	Expenditure 1873-74	Balance 1873-74
1 Jungle Conservancy Fund.	288327	268890	177335	166197	111138
2 Naval grant Fund	10296	16547	13717	15358	8656
3 Canal Fund	164891	98899	227982	209385	18597
4 Public Bungalow Fund	1926	1253	1061	563	498
Settlement Fund	218	1239	1457	1457	
6 Village service Fund	695776	1008301	2039873	2095944	1438029
7 Canal & Ferry Fund	19482	44047	27934	29004	17077
8 Irrigation Cess Fund	28994	35469	25999	25014	9985
9 Cocoanut & Sudras Canal Fund.	3337	250	3683.2	4378.4	2789
Total	1281047	1514944	2174813	2597696	1577356

Jungle Conservancy Fund.

G.O. P.W.D. 19: Nov/94 N. 3279
do - Do - 8, April/95 " 528

528/96

3. The Board state that the figures relating to this Fund as given by them, do not include Rs 753 shown in the Accountant General's account against the Madras District, and it is explained in para 5 of their Proceedings that the amount represents the sale proceeds of firewood trees in tank beds and banks, and in fish lands, and should, under the orders noted in the margin, be partly credited to "Irrigation Revenue Miscellaneous" and partly to "Land Revenue Miscellaneous". The Fish. Board, that, had the Board's Proceedings on the subject dated 11th Augt 1895 N. 2248 been communicated to the Accountant General, the difference between the Collector's and the Accountant General's returns noticed by the

the Bonds would not have
occurred; and they are not
sure whether the item "Sale
proceeds of trees on fr.e lands"
should not be credited to the
Jungle Conservancy Fund under
para 3 of G.O. 4th Dec: 1875
N. 1748. On this point the Board
will report again separately.

4. The Receipts of the
Jungle Conservancy Fund for
1873-74 fell short of those for
1872-73 by Rs 10,443 —
This decrease is found distributed
among various Districts, and
is the net result arrived at
after allowing for increases
in 7. The principal reasons
assigned for the short receipts
are not important, and are
not such as permanently
to affect the Jungle Conservancy
revenue. The reduction of
the

Kellers
Coimbatore
Salem

the rate of assessment on fuel,
ordered in G.O. 31 Oct: 1873
N. 1225, does not appear to
have influenced the receipts
to any very considerable
extent, it being considered
not to have affected
the three Districts in
which the decrease
has been large — In
future, a Statement shewing
the particulars of the
receipts from the various
sources, as to fuel,
assessment, sale of trees
&c. under Jungle
Conservancy in each
District, should be
appended to the
Board's review, and

with

will prove highly useful for purposes of reference—

5 The charges show a net increase of Rs 25,552 over those for 1872-73 mainly chiefly to larger outlay having been incurred on the improvement and maintenance of existing topes, and to unfortunate increase in the cost of supervision and management &c. There appears to have been an extension of planting operations in nearly all the Districts and notably so in Cuddapah. Nearly 11½ lacs of trees are reported to have been planted during the year or about 13,800 acres —

6 The result of short receipts and larger outlay, as above noticed, has been to reduce the balance at the beginning of the year from Rs 2,88,327 to Rs 2,09,058 at its close. It is observed that the Nellore & Salem balances are also high. Probably steps were taken in 1874/75 for their reduction —

Balances at the close of the year.

Nellore.	1873/74	1874/75
	71041	77367
Salem	49,558	47164

Vide Govt Proc. dated 14th November 1874 No 3278. Revd.
also 8th April 1875. No 924 Revd.

Adjd Rs 18600 & 5,5079 respectively.

7 The transactions of this Famine Fund were not important & do not call for remark. It has been deemed to transfer to irrigation revenue the receipts hitherto credited to this Fund by the Govt. notwithstanding a large outlay incurred under the Famine Fund Collections & the charges fell short of their estimate for the previous year, & but the balance of funds remained unexpended & unappropriated. The unexpended balance was transferred from 50,69 to 53,27 & the inequalities in the distribution of the surplus funds of Famine Govt farms, & Local & Municipal funds in former years were adjusted during the year

8 The Bungalow Fund consists only in name. The Pondicherry Bungalow originally built by a native gentleman who was a Commissioner in the S. Arcot District, & maintained by his agents from Endowments set apart for this purpose by him no longer belong to the Bungalow & it has been decided to

9

Cauvery

~~Left~~ entries to the management of the heirs of the founder
Under G.O. 25th march 1875 No 685-
Fund dept - ~~If and the Bungalow~~
at Bamangy & Pattanum
be transferred to the Local
Boards the Fund can be
abolished. Orders on the subject must be issued in this
Fund dept. No 10 the details in the
adjustment of the old balances
depend to a large extent on
the proceedings in
not explained. It is presumed that when the ma-
terials have been transferred to Local Boards
& municipalities, the
balances have been made
over to them bodies. If
this was done, the necessity
for retaining these balances
in the Bungalow Fund &
the accountant general's
not apparent.—

II. The Village Sessions Fund.
increases with the introduction of this Cess under the Act.
into districts to which

Pattanum Kattalam
transferred from the temporary
to the 2 Boards & separate
has been called for in regards
that of Bamangy in Fasli 8 of
2004 25 June 1876 No 20.

Suggest as to
retaining a balance for
Glad Tadepalle
by the Municipal
& Govt. may wish
it — Circ —

Has any purpose
this object been
If not we can
appropriate
it

If seems useless
to keep up the Fund
better get rid of it
as an item of debt

Soorany. 26:670
Kumool. 74:125.
Salem. 23:225.

the settlement operations are extended. During the year the cess was collected all on Taluqs with exception of two Taluqs in Tinnevelly — The balances in Soorany Kumool & Salem are very large; but attention has been called to them twice in every year, & steps are doubtless taken to utilize them. Proposals from Kumool & Salem have been called for & sanctioned

vide G.O. March 3rd 1875 No 348.
November 11 1875 No 1619 by Govt. —

12. The deficit in the Cochrane Canal Fund of Rs 705:3 appears in the account current in favor of the Boards Proceedings. It is not stated how it was met.

14 b The Boards Receipts & Charges
b The Accountant General's
c The Steamer charges

Skeat Fund
Report for 1875/76

c 29 January 76 No 3 of 1876